

## BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-1,372,782.49	18,899,663.98
10	6102	CASH IN PAYROLL CLEARING ACCT	-19,267.60	-236.28
10	6111	INVESTMENTS	53,210.72	15,829,169.32
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	-6,125.86	.00
10	6134	RECEIVABLE FROM DAYCARE	229,776.65	397,419.16
10	6139	RECEIVABLE FROM FOOD SVC FND	-658,604.11	.00
10	6180	PREPAID EXPENDITURES	-63,336.87	-247,553.45
	<b>TOTAL ASSETS</b>		<b>-1,837,129.56</b>	<b>35,592,147.89</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-105,548.85
10	7421	ACCOUNTS PAYABLE	-516,537.84	-516,537.84
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	-24,813.00	-62,461.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-21,021.18	-21,182.23
10	7461E	FLEXIBLE SPENDING WH	-92,617.82	-92,237.44
10	7461F	EYEMED VISION INSURANCE W/H	-11,564.32	-6,372.98
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-21,055.98	-21,286.13
10	7461H	DENTAL INSURANCE WH	-47,778.31	-48,261.04
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-4,109.72	-4,615.64
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.22
10	7461M	UNITED WAY	-5.00	.00
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-1,618.69	-1,706.87
10	7461R	UNEMPLOYMENT LIABILITY	10,526.26	875.37
10	7461T	KY HEALTH INS WH	-452,962.51	-453,032.35
10	7461V	KY DEFERRED COMP WH	-46,505.51	-46,505.51
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-33,308.58	-70,817.32
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-7,872.20	-54,406.94
10	7470	SYMETRA STD LTD WH	-27,217.52	-28,131.88
10	7471	FEDERAL INC TAX WITHHOLDINGS	-378.01	-261,305.17
10	7472	FICA SS LIABILITY	-869.38	253,365.47
10	7473	KY INCOME TAX WITHHOLDINGS	-1,039.73	-356.87
10	7474	KTRS LIABILITY	-946,240.18	-1,373,849.43
10	7475	CERS LIABILITY	-275,295.68	-687,539.18
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	4,413.26	61.50
10	7603	PURCHASE OBLIGATIONS	-800,034.79	140,741.30
	<b>TOTAL LIABILITIES</b>		<b>-3,317,906.43</b>	<b>-3,934,177.53</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-10,612,231.32	-131,538,979.34
10	7602	EXPENDITURES CONTROL	14,967,232.52	100,021,750.28
10	8753	ASSIGNED-PURCH OBL - CURRENT	800,034.79	-140,741.30

BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	5,155,035.99	-31,657,970.36
	TOTAL LIABILITIES + FUND BALANCE	1,837,129.56	-35,592,147.89

**BALANCE SHEET FOR 2024 12**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-418,634.12	343,305.28
20	6130	INTERFUND RECEIVABLES	7,125.86	.00
		<b>TOTAL ASSETS</b>	<b>-411,508.26</b>	<b>343,305.28</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-6,486.76	-5,486.76
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-257,373.95	.00
		<b>TOTAL LIABILITIES</b>	<b>-263,860.71</b>	<b>-4,486.76</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-957,096.17	-9,963,730.41
20	7602	EXPENDITURES CONTROL	1,375,091.19	9,624,911.89
20	8753	ASSIGNED-PURCH OBL - CURRENT	257,373.95	.00
		<b>TOTAL FUND BALANCE</b>	<b>675,368.97</b>	<b>-338,818.52</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>411,508.26</b>	<b>-343,305.28</b>

## BALANCE SHEET FOR 2024 12

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-8,415.24	1,789,140.63
21	6130	INTERFUND RECEIVABLES	-1,000.00	.00
		<b>TOTAL ASSETS</b>	<b>-9,415.24</b>	<b>1,789,140.63</b>
<b>LIABILITIES</b>				
21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
21	7421	ACCOUNTS PAYABLE	-17,926.00	-17,926.00
21	7603	PURCHASE OBLIGATIONS	-203,497.28	3,561.44
		<b>TOTAL LIABILITIES</b>	<b>-221,423.28</b>	<b>-27,264.16</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-238,726.88	-2,780,949.90
21	7602	EXPENDITURES CONTROL	266,068.12	3,129,000.86
21	8737	RESTRICTED OTHER	-9,174.38	-2,106,365.99
21	8753	ASSIGNED-PURCH OBL - CURRENT	203,497.28	-3,561.44
21	8770	UNASSIGNED FUND BALANCE	9,174.38	.00
		<b>TOTAL FUND BALANCE</b>	<b>230,838.52</b>	<b>-1,761,876.47</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>9,415.24</b>	<b>-1,789,140.63</b>

**BALANCE SHEET FOR 2024 12**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	6,063.07	525,047.20
		<b>TOTAL ASSETS</b>	<b>6,063.07</b>	<b>525,047.20</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	-1,503.26	-1,503.26
22	7603	PURCHASE OBLIGATIONS	-6,972.44	.00
		<b>TOTAL LIABILITIES</b>	<b>-8,475.70</b>	<b>-1,503.26</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-83,731.25	-961,798.76
22	7602	EXPENDITURES CONTROL	79,171.44	910,948.13
22	8737	RESTRICTED - OTHER	-828.57	-472,693.31
22	8753	ASSIGNED-PURCH OBL - CURRENT	6,972.44	.00
22	8770	UNASSIGNED FUND BALANCE	828.57	.00
		<b>TOTAL FUND BALANCE</b>	<b>2,412.63</b>	<b>-523,543.94</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-6,063.07</b>	<b>-525,047.20</b>

**BALANCE SHEET FOR 2024 12**

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH - OTHER	.00	1,159,871.08
		TOTAL ASSETS	.00	1,159,871.08
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
		TOTAL LIABILITIES	.00	-54,592.15
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	.00	225.87
25	8737	RESTRICTED OTHER	.00	-1,105,504.80
		TOTAL FUND BALANCE	.00	-1,105,278.93
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,159,871.08

**BALANCE SHEET FOR 2024 12**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	3,939,269.48
		TOTAL ASSETS	.00	3,939,269.48
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,151,098.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-4,307,520.52
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	1,519,349.04
		TOTAL FUND BALANCE	.00	-3,939,269.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,939,269.48

## BALANCE SHEET FOR 2024 12

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	2,198,704.98	15,145,235.99
		TOTAL ASSETS	2,198,704.98	15,145,235.99
FUND BALANCE				
32	6302	REVENUES CONTROL	-2,198,705.00	-23,390,320.00
32	7602	EXPENDITURES CONTROL	.02	24,257,739.11
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-10,986,881.55
		TOTAL FUND BALANCE	-2,198,704.98	-15,145,235.99
		TOTAL LIABILITIES + FUND BALANCE	-2,198,704.98	-15,145,235.99



## BALANCE SHEET FOR 2024 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	17,296,075.65	16,355,160.53
36	6101J	CASH-OCMS RENOV FY13	-99,478.08	.00
36	6101M	CASH-SOMS RENOVATION	-738,086.90	.00
36	6101N	CASH-NEXT GEN H.S.	-1,123,685.56	.00
36	6101P	CASH-CAMDEN ES RENOVATION	-2,241,192.06	.00
36	6101Q	CASH-EOMS/BES RENOVATIONS	-1,898,880.74	.00
	<b>TOTAL ASSETS</b>		<b>11,194,752.31</b>	<b>16,355,160.53</b>
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-108,475.00
36	7421	ACCOUNTS PAYABLE	-868,831.67	-868,831.67
36	7603	PURCHASE OBLIGATIONS	-516,181.97	21,900.00
	<b>TOTAL LIABILITIES</b>		<b>-1,385,013.64</b>	<b>-955,406.67</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-18,820,471.45	-26,386,296.20
36	7602	EXPENDITURES CONTROL	8,494,550.81	28,180,449.95
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,007.61
36	8753	ASSIGNED-PURCH OBL - CURRENT	516,181.97	-21,900.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-774,406.68	.00
36	8770	UNASSIGNED FUND BALANCE	774,406.68	.00
	<b>TOTAL FUND BALANCE</b>		<b>-9,809,738.67</b>	<b>-15,399,753.86</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-11,194,752.31</b>	<b>-16,355,160.53</b>

**BALANCE SHEET FOR 2024 12**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH-DEBT SERVICE FUND	.02	377,132.05
	TOTAL ASSETS		.02	377,132.05
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-.02	-17,257,739.11
40	7602	EXPENDITURES CONTROL	.00	17,257,739.11
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		-.02	-377,132.05
TOTAL LIABILITIES + FUND BALANCE			-.02	-377,132.05

## BALANCE SHEET FOR 2024 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-863,026.90	3,398,904.53
51	6130	INTERFUND RECEIVABLES	658,604.11	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	153,291.76
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	435,022.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	794,983.00
	<b>TOTAL ASSETS</b>		<b>-204,422.79</b>	<b>4,782,201.29</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	-62,204.57	.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
	<b>TOTAL LIABILITIES</b>		<b>-62,204.57</b>	<b>-4,593,410.00</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-324,544.53	-10,578,441.45
51	7602	EXPENDITURES CONTROL	528,967.32	7,026,245.16
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	811,556.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,551,849.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	62,204.57	.00
	<b>TOTAL FUND BALANCE</b>		<b>266,627.36</b>	<b>-188,791.29</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>204,422.79</b>	<b>-4,782,201.29</b>

## BALANCE SHEET FOR 2024 12

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	389,485.10	5,354,784.50
52	6130	INTERFUND RECEIVABLES	-229,776.65	-397,419.16
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
<b>TOTAL ASSETS</b>			<b>159,708.45</b>	<b>5,043,751.34</b>
<b>LIABILITIES</b>				
52	7420	OTHER PAYABLES ACCRUED	.00	-4,829.72
52	7421	ACCOUNTS PAYABLE	-24,239.06	-24,239.06
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	-74,742.57	10,581.59
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
<b>TOTAL LIABILITIES</b>			<b>-98,981.63</b>	<b>-341,092.19</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-408,550.25	-8,455,680.31
52	7602	EXPENDITURES CONTROL	273,080.86	3,527,383.75
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	56,997.00
52	8737P	RESTRICTED OTHER PENSION	.00	179,222.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	74,742.57	-10,581.59
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-18,581.39	.00
52	8770	UNASSIGNED FUND BALANCE	18,581.39	.00
<b>TOTAL FUND BALANCE</b>			<b>-60,726.82</b>	<b>-4,702,659.15</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-159,708.45</b>	<b>-5,043,751.34</b>

**BALANCE SHEET FOR 2024 12**

FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH-CUNDIFF DONATION	.00	4,931.05
		TOTAL ASSETS	.00	4,931.05
FUND BALANCE				
	70	8737 RESTRICTED - OTHER	.00	-4,931.05
		TOTAL FUND BALANCE	.00	-4,931.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,931.05

**BALANCE SHEET FOR 2024 12**

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,337,919.04
80	6212	ACCUM DEPREC-LAND IMPROVMNTS	-189,538.71	-2,796,269.57
80	6221	BUILDINGS & BLDG IMPROVEMENTS	425,657.98	307,298,024.05
80	6222	ACCUM DEPREC-BUILDINGS	-7,841,989.21	-126,106,793.71
80	6231	TECHNOLOGY EQUIPMENT	245,111.76	10,449,242.22
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-915,486.17	-8,766,702.35
80	6241	VEHICLES	471,173.00	17,921,114.53
80	6242	ACCUM DEPREC-VEHICLES	-378,710.42	-13,429,122.78
80	6251	MACHINERY AND EQUIPMENT	644,450.59	6,649,234.03
80	6252	ACCUM DEPR-MACHINERY & EQUIP	-435,907.86	-3,789,999.62
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	.00	2,724,429.07
80	6272	ACCUM DEPREC-INFRASTRUCTURE	-125,160.29	-2,063,292.43
	<b>TOTAL ASSETS</b>		<b>-8,100,399.33</b>	<b>221,582,702.48</b>
<b>FUND BALANCE</b>				
80	7602	EXPENDITURES CONTROL	10,341,484.66	10,341,484.66
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-2,241,085.33	-231,924,187.14
	<b>TOTAL FUND BALANCE</b>		<b>8,100,399.33</b>	<b>-221,582,702.48</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>8,100,399.33</b>	<b>-221,582,702.48</b>

**BALANCE SHEET FOR 2024 12**

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,294,748.00
81	6222	ACCUM DEPREC-BUILDINGS	-142,930.97	-3,043,091.09
81	6231	TECHNOLOGY EQUIPMENT	.00	13,549.00
81	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-13,536.33
81	6241	VEHICLES	.00	106,725.68
81	6242	ACCUM DEPREC-VEHICLES	-16,820.34	-59,979.09
81	6251	MACHINERY AND EQUIPMENT	521,474.39	3,108,962.48
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	-132,158.83	-1,725,455.27
	TOTAL ASSETS		229,564.25	5,681,923.38
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	291,910.14	291,910.14
81	8711	INVESTMENT IN BUSINESS ASSETS	-521,474.39	-5,973,833.52
	TOTAL FUND BALANCE		-229,564.25	-5,681,923.38
	TOTAL LIABILITIES + FUND BALANCE		-229,564.25	-5,681,923.38

\*\* END OF REPORT - Generated by Alexander, Kerri \*\*