

BALANCE SHEET REPORT FOR FY2024

| GENERAL FUND (1) | ACCOUNT BALANCE |
|--------------------------------------|-----------------------|
| ASSETS | |
| CASH-GENERAL FUND | 21,730,319.31 |
| CASH IN PAYROLL CLEARING ACCT | -236.28 |
| INVESTMENTS | 15,904,557.16 |
| TAXES RECEIVABLE | 713,685.16 |
| RECEIVABLE FROM DAYCARE | 397,419.16 |
| RECEIVABLE FROM DAF F21 AY | 1,779.97 |
| ACCOUNTS RECEIVABLE | 731,438.36 |
| TOTAL ASSETS | 39,478,962.84 |
| LIABILITIES | |
| INTERFUND PAYABLES | -11,820.84 |
| OTHER PAYABLES ACCRUED | -497,450.88 |
| ACCOUNTS PAYABLE | -516,537.84 |
| TSA CONSULTING GRP W/H | -900.00 |
| REFUNDABLE TUITION LIABILITY | -56,947.92 |
| ACC CRITICAL CANCER HOSP WH | -21,182.23 |
| FLEXIBLE SPENDING WH | -92,237.44 |
| EYEMED VISION INSURANCE W/H | -6,372.98 |
| LIFE INS WH (SYMETRA NATWIDE) | -21,286.13 |
| DENTAL INSURANCE WH | -48,261.04 |
| KY EDU ASSC (KEA) & KAPE DUES | -4,615.64 |
| KY ASSOC SCHOOL ADMIN DUES WH | 51.22 |
| CLASSROOM TEACHERS | -300.00 |
| MISCELLANEOUS WH | -1,210.87 |
| UNEMPLOYMENT LIABILITY | 875.37 |
| KY HEALTH INS WH | -453,032.35 |
| KY DEFERRED COMP WH | -46,505.51 |
| EMPLR COST OF INSURN COVERAGE | 5,669.20 |
| FEDERALLY FUNDED BENEFITS PAYB | -70,817.32 |
| LOCAL WITHHOLDING-LAGRANGE | -322.78 |
| SYMETRA STD LTD WH | -28,131.88 |
| FEDERAL INC TAX WITHHOLDINGS | -261,305.17 |
| FICA SS LIABILITY | 253,365.47 |
| KY INCOME TAX WITHHOLDINGS | -356.87 |
| KTRS LIABILITY | -1,373,849.43 |
| CERS LIABILITY | -687,539.18 |
| COMPENSATED ABSENCES SICK LIAB | -477,586.00 |
| INDIANA TAX WITHHOLDING | 61.50 |
| TOTAL LIABILITIES | -4,418,547.54 |
| FUND BALANCE | |
| ASSIGNED-PURCH OBL - PRD 13/YE | -140,831.30 |
| UNASSIGNED FUND BALANCE | -34,919,584.00 |
| TOTAL FUND BALANCE FOR FUND 1 | -35,060,415.30 |

BALANCE SHEET REPORT FOR FY2024

| SPECIAL REVENUE (2) | | ACCOUNT |
|-------------------------------|--|---------------|
| | | BALANCE |
| ASSETS | | |
| CASH-SPECIAL REVENUE/GRANTS | | 122,428.28 |
| INTERFUND RECEIVABLES | | 11,820.84 |
| ACCOUNTS RECEIVABLE | | 1,224,634.08 |
| TOTAL ASSETS | | 1,358,883.20 |
| LIABILITIES | | |
| OTHER PAYABLES ACCRUED | | -437,587.44 |
| ACCOUNTS PAYABLE | | -5,486.76 |
| ADVANCES FROM GRANTORS/OTHERS | | -915,809.00 |
| TOTAL LIABILITIES | | -1,358,883.20 |

BALANCE SHEET REPORT FOR FY2024

| DISTRICT ACTIVITY FUND 21 AY (21) | | ACCOUNT BALANCE |
|-----------------------------------|--|-----------------|
| ASSETS | | |
| CASH-GENERAL FUND | | 1,789,140.63 |
| TOTAL ASSETS | | 1,789,140.63 |
| LIABILITIES | | |
| INTERFUND PAYABLES | | -1,779.97 |
| OTHER PAYABLES ACCRUED | | -13,602.35 |
| ACCOUNTS PAYABLE | | -17,926.00 |
| TOTAL LIABILITIES | | -33,308.32 |
| FUND BALANCE | | |
| RESTRICTED OTHER | | -1,752,270.87 |
| ASSIGNED-PURCH OBL - PRD 13/YE | | -3,561.44 |
| TOTAL FUND BALANCE FOR FUND 21 | | -1,755,832.31 |

BALANCE SHEET REPORT FOR FY2024

| DISTRICT ACTIVITY FUND 22 MY (22) | ACCOUNT BALANCE |
|-----------------------------------|-----------------|
| ASSETS | |
| CASH-DISTRICT ACTIVITY | 525,047.20 |
| TOTAL ASSETS | 525,047.20 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -1,503.26 |
| TOTAL LIABILITIES | -1,503.26 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -523,543.94 |
| TOTAL FUND BALANCE FOR FUND 22 | -523,543.94 |

BALANCE SHEET REPORT FOR FY2024

| SCHOOL ACTIVITY FUND 25 (25) | | ACCOUNT BALANCE |
|--------------------------------|--|-----------------|
| ASSETS | | |
| CASH - OTHER | | 1,219,253.59 |
| TOTAL ASSETS | | 1,219,253.59 |
| LIABILITIES | | |
| OTHER PAYABLES ACCRUED | | -99,207.73 |
| TOTAL LIABILITIES | | -99,207.73 |
| FUND BALANCE | | |
| RESTRICTED OTHER | | -1,120,045.86 |
| TOTAL FUND BALANCE FOR FUND 25 | | -1,120,045.86 |

BALANCE SHEET REPORT FOR FY2024

| CAPITAL OUTLAY FUND (310) | | ACCOUNT BALANCE |
|---------------------------------|--|-----------------|
| ASSETS | | |
| CASH-CAPITAL OUTLAY | | 1,901,597.00 |
| TOTAL ASSETS | | 1,901,597.00 |
| FUND BALANCE | | |
| RESTRICTED-SFCC ESCROW-PRIOR | | -1,901,597.00 |
| TOTAL FUND BALANCE FOR FUND 310 | | -1,901,597.00 |

BALANCE SHEET REPORT FOR FY2024

| BLDING FUND (5CNT LEVY-DT SVC) (320) | | ACCOUNT BALANCE |
|--------------------------------------|--|-----------------|
| ASSETS | | |
| CASH-SPECIAL VOTED BLDG FUND | | 8,703,422.14 |
| TOTAL ASSETS | | 8,703,422.14 |
| FUND BALANCE | | |
| RESTRICTED-SFCC ESCROW-PRIOR | | -5,335,223.00 |
| RESTRICTED-FUTURE CONSTR BG-1 | | -4,235,618.25 |
| RESTRICTED - OTHER | | 867,419.11 |
| TOTAL FUND BALANCE FOR FUND 320 | | -8,703,422.14 |

BALANCE SHEET REPORT FOR FY2024

| CONSTRUCTION FUND (360) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH-CONSTRUCTION FUND | 22,224,868.53 |
| TOTAL ASSETS | 22,224,868.53 |
| LIABILITIES | |
| OTHER PAYABLES ACCRUED | -7,812,691.29 |
| ACCOUNTS PAYABLE | -868,831.67 |
| TOTAL LIABILITIES | -8,681,522.96 |
| FUND BALANCE | |
| RESTRICTED-FUTURE CONSTRUCTION | -13,543,345.57 |
| TOTAL FUND BALANCE FOR FUND 360 | -13,543,345.57 |

BALANCE SHEET REPORT FOR FY2024

| DEBT SERVICE FUND (400) | | ACCOUNT BALANCE |
|---------------------------------|--|-----------------|
| ASSETS | | |
| CASH-DEBT SERVICE FUND | | 377,132.05 |
| TOTAL ASSETS | | 377,132.05 |
| FUND BALANCE | | |
| RESTRICTED - OTHER | | -377,132.05 |
| TOTAL FUND BALANCE FOR FUND 400 | | -377,132.05 |

BALANCE SHEET REPORT FOR FY2024

| FOOD SERVICE FUND (51) | ACCOUNT BALANCE |
|--------------------------------|-----------------|
| ASSETS | |
| CASH-FOOD SERVICE | 3,398,904.53 |
| ACCOUNTS RECEIVABLE | 10,129.71 |
| INVENTORIES FOR CONSUMPTION | 160,151.67 |
| DEFRD OUTFLOWS OPEBen LIAB | 273,367.00 |
| DEFRD OUTFLOWS PENSION LIAB | 757,173.00 |
| FUNDED OPEB ASSETS | 53,200.00 |
| TOTAL ASSETS | 4,652,925.91 |
| LIABILITIES | |
| UNFUNDED PENSION LIABILITY | -2,472,536.00 |
| DEFERRED INFLOW OPEB LIAB | -1,032,331.00 |
| DEFERRED INFLOW PENSION LIAB | -695,292.00 |
| TOTAL LIABILITIES | -4,200,159.00 |
| FUND BALANCE | |
| RESTRICTED OPEBen LIAB ENTPRIS | 705,764.00 |
| RESTRICTED OTHER PENSION | 2,410,655.00 |
| RESTRICTED-NET POSITION | -3,569,185.91 |
| TOTAL FUND BALANCE FOR FUND 51 | -452,766.91 |

BALANCE SHEET REPORT FOR FY2024

| DAYCARE PROGRAM (52) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| CASH-DAYCARE | 5,354,784.50 |
| DEFRD OUTFLOWS OPEBen LIAB | 122,002.00 |
| DEFRD OUTFLOWS PENSION LIAB | 337,921.00 |
| FUNDED OPEB ASSETS | 23,743.00 |
| TOTAL ASSETS | 5,838,450.50 |
| LIABILITIES | |
| INTERFUND PAYABLES | -397,419.16 |
| OTHER PAYABLES ACCRUED | -7,547.13 |
| ACCOUNTS PAYABLE | -24,239.06 |
| UNFUNDED PENSION LIABILITY | -1,103,477.00 |
| DEFERRED INFLOW OPEB LIAB | -460,723.00 |
| DEFERRED INFLOW PENSION LIAB | -310,304.00 |
| TOTAL LIABILITIES | -2,303,709.35 |
| FUND BALANCE | |
| UNRESTRICTED NET ASSETS | -4,925,579.15 |
| RESTRICTED OPEBen LIAB ENTPRIS | 314,978.00 |
| RESTRICTED OTHER PENSION | 1,075,860.00 |
| TOTAL FUND BALANCE FOR FUND 52 | -3,534,741.15 |

BALANCE SHEET REPORT FOR FY2024

| FIDUCIARY - PENS/INVST/PRIVATE (700 | | ACCOUNT |
|-------------------------------------|--|-----------|
| ASSETS | | BALANCE |
| CASH-CUNDIFF DONATION | | 4,931.05 |
| TOTAL ASSETS | | 4,931.05 |
| FUND BALANCE | | |
| RESTRICTED - OTHER | | -4,931.05 |
| TOTAL FUND BALANCE FOR FUND 7000 | | -4,931.05 |

BALANCE SHEET REPORT FOR FY2024

| GOVERNMENTAL CAPITAL ASSETS (8) | ACCOUNT BALANCE |
|--------------------------------------|------------------------|
| ASSETS | |
| LAND | 13,696,302.00 |
| LAND IMPROVEMENTS | 5,337,919.04 |
| ACCUM DEPREC-LAND IMPROVMNTS | -2,796,269.57 |
| BUILDINGS & BLDG IMPROVEMENTS | 307,348,368.05 |
| ACCUM DEPREC-BUILDINGS | -126,107,218.18 |
| TECHNOLOGY EQUIPMENT | 10,449,242.22 |
| ACCUM DEPREC-TECH EQUIPMENT | -8,766,702.35 |
| VEHICLES | 17,921,114.53 |
| ACCUM DEPREC-VEHICLES | -13,429,122.78 |
| MACHINERY AND EQUIPMENT | 6,736,652.58 |
| ACCUM DEPR-MACHINERY & EQUIP | -3,791,507.04 |
| CONSTRUCTION WORK IN PROGRESS | 14,458,618.00 |
| INFRASTRUCTURE | 2,724,429.07 |
| ACCUM DEPREC-INFRASTRUCTURE | -2,063,292.43 |
| TOTAL ASSETS | 221,718,533.14 |
| FUND BALANCE | |
| INVESTMENT IN GOVERNMTL ASSETS | -221,718,533.14 |
| TOTAL FUND BALANCE FOR FUND 8 | -221,718,533.14 |

BALANCE SHEET REPORT FOR FY2024

| FOOD SERVICE CAPITAL ASSETS (81) | ACCOUNT BALANCE |
|----------------------------------|--------------------|
| ASSETS | |
| BUILDINGS & BLDG IMPROVEMENTS | 7,294,748.00 |
| ACCUM DEPREC-BUILDINGS | -3,043,091.09 |
| TECHNOLOGY EQUIPMENT | 13,549.00 |
| ACCUM DEPREC-TECH EQUIPMENT | -13,536.33 |
| VEHICLES | 106,725.68 |
| ACCUM DEPREC-VEHICLES | -59,979.09 |
| MACHINERY AND EQUIPMENT | 3,093,512.48 |
| ACCUM DEPREC-MACHINERY & EQUIP | -1,724,940.27 |
| TOTAL ASSETS | 5,666,988.38 |
| FUND BALANCE | |
| INVESTMENT IN BUSINESS ASSETS | -5,666,988.38 |
| TOTAL FUND BALANCE FOR FUND 81 | -5,666,988.38 |

BALANCE SHEET REPORT FOR FY2024

| FOOD SERVICE CAPITAL ASSETS (81) | ACCOUNT BALANCE |
|----------------------------------|--------------------|
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