

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 1 GENERAL FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------|----|----------------------------------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 10 | 6101 | CASH IN BANK | 630,435.26 | 2,951,672.39 |
| | 10 | 6153 | ACCOUNTS RECEIVABLE | -413,475.77 | .00 |
| | 10 | 6181 | PREPAID EXPENSES | -296,433.62 | -2,128.85 |
| | | TOTAL ASSETS | | -79,474.13 | 2,949,543.54 |
| LIABILITIES | | | | | |
| | 10 | 7421 | ACCOUNTS PAYABLE | 28,354.55 | -155,500.00 |
| | 10 | 7423 | ACCOUNTS PAYABLE-UNEMPLOYMENT | 1,019.69 | 1,019.69 |
| | 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | .00 | -1,047.50 |
| | 10 | 7469 | LOCAL TAX WITHHELD PAYABLE | -3,559.48 | -3,559.48 |
| | 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 266.93 |
| | 10 | 7473 | STATE TAX WITHHELD PAYABLE | .00 | 179.93 |
| | 10 | 7474 | KTRS WITHHELD PAYABLE | 1,464.44 | 4,485.92 |
| | 10 | 7603 | PURCHASE OBLIGATIONS | 183,440.29 | 186,710.29 |
| | | TOTAL LIABILITIES | | 210,719.49 | 32,555.78 |
| FUND BALANCE | | | | | |
| | 10 | 6302 | REVENUES CONTROL | -3,523,129.57 | -3,523,129.57 |
| | 10 | 7602 | EXPENDITURES CONTROL | 570,641.65 | 570,641.65 |
| | 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | 99,370.00 | .00 |
| | 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -185,039.18 | -186,710.29 |
| | 10 | 8770 | UNASSIGNED FUND BALANCE | 2,906,911.74 | 155,500.00 |
| | | TOTAL FUND BALANCE | | -131,245.36 | -2,983,698.21 |
| | | TOTAL LIABILITIES + FUND BALANCE | | 79,474.13 | -2,951,142.43 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| 20 | 6101 | | CASH IN BANK | 448,581.62 | -448,567.36 |
| 20 | 6153 | 106J | ACCOUNTS RECEIVABLE | -34,015.76 | .00 |
| 20 | 6153 | 310I | ACCOUNTS RECEIVABLE | -5,089.00 | .00 |
| 20 | 6153 | 310J | ACCOUNTS RECEIVABLE | -165,686.00 | .00 |
| 20 | 6153 | 337I | ACCOUNTS RECEIVABLE | -5,267.54 | .00 |
| 20 | 6153 | 337J | ACCOUNTS RECEIVABLE | -73,380.38 | .00 |
| 20 | 6153 | 343I | ACCOUNTS RECEIVABLE | -1,652.82 | .00 |
| 20 | 6153 | 343J | ACCOUNTS RECEIVABLE | -3,558.00 | .00 |
| 20 | 6153 | 345J | ACCOUNTS RECEIVABLE | -3,425.47 | .00 |
| 20 | 6153 | 348J | ACCOUNTS RECEIVABLE | -8,763.03 | .00 |
| 20 | 6153 | 473G | ACCOUNTS RECEIVABLE | -421,762.74 | .00 |
| 20 | 6153 | 473GL | ACCOUNTS RECEIVABLE | -37,673.66 | .00 |
| 20 | 6153 | 478I | ACCOUNTS RECEIVABLE | -30,149.62 | .00 |
| 20 | 6153 | 478J | ACCOUNTS RECEIVABLE | -1,020.00 | .00 |
| 20 | 6153 | 534E | ACCOUNTS RECEIVABLE | -123,052.42 | .00 |
| 20 | 6153 | 552G | ACCOUNTS RECEIVABLE | -619.00 | .00 |
| 20 | 6153 | 552I | ACCOUNTS RECEIVABLE | -29,093.00 | .00 |
| 20 | 6153 | 552J | ACCOUNTS RECEIVABLE | -1,823.26 | .00 |
| 20 | 6153 | 554GD | ACCOUNTS RECEIVABLE | -366,625.57 | .00 |
| 20 | 6153 | 554GS | ACCOUNTS RECEIVABLE | -10,189.65 | .00 |
| 20 | 6153 | 564GF | ACCOUNTS RECEIVABLE | -123,611.66 | .00 |
| TOTAL ASSETS | | | | -997,876.96 | -448,567.36 |
| LIABILITIES | | | | | |
| 20 | 7481 | 10EJ | DEFERRED REVENUE | 5,299.30 | .00 |
| 20 | 7481 | 120J | DEFERRED REVENUE | 18,957.32 | .00 |
| 20 | 7481 | 162J | DEFERRED REVENUE | 2,313.67 | .00 |
| 20 | 7481 | 168J | DEFERRED REVENUE | 32,025.00 | .00 |
| 20 | 7481 | 168XS | DEFERRED REVENUE | 34,923.96 | .00 |
| 20 | 7481 | 343I | DEFERRED REVENUE | 3,305.64 | .00 |
| 20 | 7481 | 401J | DEFERRED REVENUE | 166.65 | .00 |
| 20 | 7481 | 473GK | DEFERRED REVENUE | 1,906.00 | .00 |
| 20 | 7481 | 554G | DEFERRED REVENUE | 364,662.36 | .00 |
| 20 | 7481 | 564GF | DEFERRED REVENUE | 59,612.16 | .00 |
| 20 | 7481 | 9199 | DEFERRED REVENUE | 15,000.00 | .00 |
| 20 | 7481 | 9800 | DEFERRED REVENUE | 11,555.54 | .00 |
| 20 | 7603 | | PURCHASE OBLIGATIONS | 74,891.89 | 75,309.89 |
| TOTAL LIABILITIES | | | | 624,619.49 | 75,309.89 |
| FUND BALANCE | | | | | |
| 20 | 6302 | | REVENUES CONTROL | 82,665.19 | 82,665.19 |
| 20 | 7602 | | EXPENDITURES CONTROL | 365,484.17 | 365,484.17 |
| 20 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | -74,891.89 | -75,309.89 |
| 20 | 8770 | | UNASSIGNED FUND BALANCE | .00 | 418.00 |
| TOTAL FUND BALANCE | | | | 373,257.47 | 373,257.47 |
| TOTAL LIABILITIES + FUND BALANCE | | | | 997,876.96 | 448,567.36 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | .00 | 34,628.73 |
| | | TOTAL ASSETS | .00 | 34,628.73 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -34,628.73 | -34,628.73 |
| 21 | 8737 | RESTRICTED - OTHER | 34,628.73 | .00 |
| | | TOTAL FUND BALANCE | .00 | -34,628.73 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -34,628.73 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 25 Annual Activity Funds | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|----------------------------------|--------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | .00 | 211,502.91 |
| | TOTAL ASSETS | | .00 | 211,502.91 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -211,502.91 | -211,502.91 |
| 25 | 8737 | RESTRICTED - OTHER | 211,502.91 | .00 |
| | TOTAL FUND BALANCE | | .00 | -211,502.91 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | -211,502.91 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 31 | 6101 | CASH IN BANK | 71,594.00 | 71,594.00 |
| | | | TOTAL ASSETS | 71,594.00 | 71,594.00 |
| FUND BALANCE | | | | | |
| | 31 | 6302 | REVENUES CONTROL | -71,594.00 | -71,594.00 |
| | | | TOTAL FUND BALANCE | -71,594.00 | -71,594.00 |
| | | | TOTAL LIABILITIES + FUND BALANCE | -71,594.00 | -71,594.00 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | 434,160.00 | 434,160.00 |
| | | | TOTAL ASSETS | 434,160.00 | 434,160.00 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -434,160.00 | -434,160.00 |
| | | | TOTAL FUND BALANCE | -434,160.00 | -434,160.00 |
| | | | TOTAL LIABILITIES + FUND BALANCE | -434,160.00 | -434,160.00 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 36 | 6101 | 2023 CASH IN BANK | .00 | 910,215.97 |
| | | | TOTAL ASSETS | .00 | 910,215.97 |
| FUND BALANCE | | | | | |
| | 36 | 6302 | REVENUES CONTROL | -910,215.97 | -910,215.97 |
| | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | 910,215.97 | .00 |
| | | | TOTAL FUND BALANCE | .00 | -910,215.97 |
| | | | TOTAL LIABILITIES + FUND BALANCE | .00 | -910,215.97 |

GALLATIN COUNTY SCHOOLS

BALANCE SHEET FOR 2024 1

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 426.95 | 120,870.90 |
| 51 | 6153 | ACCOUNTS RECEIVABLE | -10,448.87 | .00 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 9,812.00 |
| 51 | 64000 | DEFERRED OUTFLOW OF RESOURCES | .00 | 89,393.00 |
| 51 | 6400P | DEFERRED OUTFLOW OF RESOURCES | .00 | 52,573.00 |
| TOTAL ASSETS | | | -10,021.92 | 272,648.90 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 2,112.86 | .00 |
| 51 | 7481 | DEFERRED REVENUE | .00 | -1,713.17 |
| 51 | 75410 | NET OPEB LIABILITY | .00 | -205,325.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -290,781.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 77,819.98 | 77,819.98 |
| 51 | 77000 | DEFERRED INFLOW OPEB | .00 | -135,930.00 |
| 51 | 7700P | DEFERRED INFLOW OF RESOURCES | .00 | -59,411.00 |
| TOTAL LIABILITIES | | | 79,932.84 | -615,340.19 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -128,350.43 | -128,350.43 |
| 51 | 7602 | EXPENDITURES CONTROL | 9,192.70 | 9,192.70 |
| 51 | 87370 | RESTRICTED NET ASSETS | .00 | 251,862.00 |
| 51 | 8737P | RESTRICTED PENSION LIABILITY | .00 | 297,619.00 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | 127,066.79 | .00 |
| 51 | 8739I | NON-SPENDABLE INVENTORY | .00 | -9,812.00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -77,819.98 | -77,819.98 |
| TOTAL FUND BALANCE | | | -69,910.92 | 342,691.29 |
| TOTAL LIABILITIES + FUND BALANCE | | | 10,021.92 | -272,648.90 |

** END OF REPORT - Generated by Kelley Gamble **