

BALANCE SHEET FOR 2024 1

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|-------|---------------------------------|--------------------------|------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 4,360,515.83 | 31,869,069.63 |
| 10 | 6130 | INTERFUND RECEIVABLES | -1,352,559.74 | .00 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | -1,264,720.41 | .00 |
| TOTAL ASSETS | | | 1,743,235.68 | 31,869,069.63 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 579,339.87 | -1,429.94 |
| 10 | 7421B | ACCOUNTS PAYABLE C CARD | -15,872.68 | -64,920.44 |
| 10 | 7460 | WORKERS COMP PAYABLE | -302.01 | -302.01 |
| 10 | 7460U | UNEMPLOYMENT PAYABLE | 10,861.25 | 10,861.25 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | .00 | 1,020.64 |
| 10 | 7469A | SHEPHERDSVILLE LOCAL TAX | .00 | 4,912.57 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | -803.55 | -650.37 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -708.16 | -708.16 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -239.60 | -54.44 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | -574.43 | -574.43 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -1,065.51 | -141,567.48 |
| 10 | 7481 | ADVANCES FROM GRANTORS | .00 | -93,540.29 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 75,408,566.53 | 75,408,566.53 |
| TOTAL LIABILITIES | | | 75,979,201.71 | 75,121,613.43 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -4,015,247.41 | -4,015,247.41 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,701,376.55 | 1,701,376.55 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -570,037.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -75,408,566.53 | -75,408,566.53 |
| 10 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 421,375.25 |
| 10 | 8757 | ASSIGNED - OTHER | .00 | -3,348,404.40 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -25,771,179.52 |
| TOTAL FUND BALANCE | | | -77,722,437.39 | -106,990,683.06 |
| TOTAL LIABILITIES + FUND BALANCE | | | -1,743,235.68 | -31,869,069.63 |

BALANCE SHEET FOR 2024 1

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|-------|---|-----------------------|----------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 1,272,156.05 | 1,272,156.05 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | -3,254,558.74 | .00 |
| | | TOTAL ASSETS | -1,982,402.69 | 1,272,156.05 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | 1,352,559.74 | .00 |
| 20 | 7421 | ACCOUNTS PAYABLE | 241,855.90 | -5,901.44 |
| 20 | 7421B | ACCOUNTS PAYABLE C CARD | -14,165.65 | -4,237.46 |
| 20 | 7481 | ADVANCES FROM GRANTORS | 1,287,568.93 | .00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 7,364,461.72 | 7,650,761.11 |
| | | TOTAL LIABILITIES | 10,232,280.64 | 7,640,622.21 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -1,118,446.23 | -1,118,446.23 |
| 20 | 7602 | EXPENDITURES CONTROL | 233,030.00 | 233,030.00 |
| 20 | 8731 | RESTRICTED GRANTS | -822,565.73 | -1,199,166.65 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -7,364,461.72 | -7,650,761.11 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | 822,565.73 | 1,108,865.12 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -286,299.39 |
| | | TOTAL FUND BALANCE | -8,249,877.95 | -8,912,778.26 |
| | | TOTAL LIABILITIES + FUND BALANCE | 1,982,402.69 | -1,272,156.05 |

BALANCE SHEET FOR 2024 1

| FUND: 22 DISTR ACTIVITY (SPEC REV MY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 22 | 6101 | CASH IN BANK | 60,861.06 | 856,529.12 |
| 22 | 6153 | ACCOUNTS RECEIVABLE | -81,551.37 | .00 |
| | TOTAL ASSETS | | -20,690.31 | 856,529.12 |
| LIABILITIES | | | | |
| 22 | 7421 | ACCOUNTS PAYABLE | 21,028.69 | .00 |
| 22 | 7421B | ACCOUNTS PAYABLE C CARD | -5,671.05 | -7,725.25 |
| 22 | 7603 | PURCHASE OBLIGATIONS | 23,658.57 | 121,969.56 |
| | TOTAL LIABILITIES | | 39,016.21 | 114,244.31 |
| FUND BALANCE | | | | |
| 22 | 7602 | EXPENDITURES CONTROL | 5,332.67 | 5,332.67 |
| 22 | 8737 | RESTRICTED - OTHER | 66,630.28 | -787,506.26 |
| 22 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -23,658.57 | -121,969.56 |
| 22 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | -66,630.28 | 31,680.71 |
| 22 | 8770 | UNASSIGNED FUND BALANCE | .00 | -98,310.99 |
| | TOTAL FUND BALANCE | | -18,325.90 | -970,773.43 |
| | TOTAL LIABILITIES + FUND BALANCE | | 20,690.31 | -856,529.12 |

| FUND: 25 SPECIAL REV STUDENT ACT FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE | |
|---------------------------------------|----|------|---|--------------------|--------------------|
| ASSETS | | | | | |
| | 25 | 6106 | OTHER CASH | .00 | 954,304.11 |
| | 25 | 6153 | ACCOUNTS RECEIVABLE | -5,138.74 | .00 |
| | | | TOTAL ASSETS | -5,138.74 | 954,304.11 |
| FUND BALANCE | | | | | |
| | 25 | 6302 | REVENUES CONTROL | 4,422.19 | 4,422.19 |
| | 25 | 7602 | EXPENDITURES CONTROL | 716.55 | 716.55 |
| | 25 | 8737 | RESTRICTED - OTHER | .00 | -959,442.85 |
| | | | TOTAL FUND BALANCE | 5,138.74 | -954,304.11 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 5,138.74 | -954,304.11 |

BALANCE SHEET FOR 2024 1

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | 609,550.00 | 1,372,378.64 |
| | | TOTAL ASSETS | 609,550.00 | 1,372,378.64 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | -609,550.00 | -609,550.00 |
| 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -762,828.64 |
| | | TOTAL FUND BALANCE | -609,550.00 | -1,372,378.64 |
| | | TOTAL LIABILITIES + FUND BALANCE | -609,550.00 | -1,372,378.64 |

BALANCE SHEET FOR 2024 1

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | 1,939,542.00 | 5,844,755.10 |
| | | TOTAL ASSETS | 1,939,542.00 | 5,844,755.10 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -1,939,542.00 | -1,939,542.00 |
| 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | .00 | -2,387,111.18 |
| 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -1,518,101.92 |
| | | TOTAL FUND BALANCE | -1,939,542.00 | -5,844,755.10 |
| | | TOTAL LIABILITIES + FUND BALANCE | -1,939,542.00 | -5,844,755.10 |

BALANCE SHEET FOR 2024 1

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|-------|---|--------------------------|-----------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -2,547,125.86 | 11,756,820.61 |
| | | TOTAL ASSETS | -2,547,125.86 | 11,756,820.61 |
| LIABILITIES | | | | |
| 36 | 7421 | ACCOUNTS PAYABLE | 801,947.63 | .00 |
| 36 | 7421B | ACCOUNTS PAYABLE C CARD | -103,846.09 | -113,833.16 |
| 36 | 7603 | PURCHASE OBLIGATIONS | -1,853,948.51 | 10,300,833.46 |
| | | TOTAL LIABILITIES | -1,155,846.97 | 10,187,000.30 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -46,379.71 | -46,379.71 |
| 36 | 7602 | EXPENDITURES CONTROL | 1,895,404.03 | 1,895,404.03 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | 10,783,157.11 | -2,708,854.66 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,853,948.51 | -10,300,833.46 |
| 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | -10,783,157.11 | 1,371,624.86 |
| 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -12,154,781.97 |
| | | TOTAL FUND BALANCE | 3,702,972.83 | -21,943,820.91 |
| | | TOTAL LIABILITIES + FUND BALANCE | 2,547,125.86 | -11,756,820.61 |

BALANCE SHEET FOR 2024 1

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-----------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | 1,725.54 |
| 40 | 6181 | PREPAID EXPENSE | -2,576,286.25 | .00 |
| TOTAL ASSETS | | | -2,576,286.25 | 1,725.54 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 2,576,286.25 | 2,576,286.25 |
| 40 | 8736 | RESTRICTED FOR DEBT SERVICE | .00 | -2,578,011.79 |
| TOTAL FUND BALANCE | | | 2,576,286.25 | -1,725.54 |
| TOTAL LIABILITIES + FUND BALANCE | | | 2,576,286.25 | -1,725.54 |

BALANCE SHEET FOR 2024 1

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -148.10 | 2,479,805.10 |
| 51 | 6153 | ACCOUNTS RECEIVABLE | -66.82 | .00 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 46,752.05 |
| 51 | 64000 | DEFERRED OUTFLOWS-CERS | .00 | 1,393,872.00 |
| 51 | 6400P | DEFERRED OUTFLOWS-CERS | .00 | 1,219,298.00 |
| TOTAL ASSETS | | | -214.92 | 5,139,727.15 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 17,641.71 | -5,675.88 |
| 51 | 7421B | ACCOUNTS PAYABLE C CARD | -19,170.80 | -20,322.56 |
| 51 | 75410 | NET OPEB LIABILITY | .00 | -2,571,547.00 |
| 51 | 7541P | NET PENSION LIABILITY | .00 | -8,566,161.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 5,552,760.56 | 5,552,760.56 |
| 51 | 77000 | DEFERRED INFLOWS-CERS | .00 | -1,357,332.00 |
| 51 | 7700P | DEFERRED INFLOWS-CERS | .00 | -1,613,185.00 |
| TOTAL LIABILITIES | | | 5,551,231.47 | -8,581,462.88 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -49,876.13 | -49,876.13 |
| 51 | 7602 | EXPENDITURES CONTROL | 51,620.14 | 51,620.14 |
| 51 | 87370 | RESTRICTED-OTHER | .00 | 2,535,007.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 8,960,048.00 |
| 51 | 8739 | RESTRICTED NET POSITION | 29,896.87 | -2,425,653.80 |
| 51 | 8739I | RESTRICTED NET POS-INVENTORY | .00 | -46,752.05 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -5,611,303.20 | -5,611,303.20 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | 28,645.77 | 28,645.77 |
| TOTAL FUND BALANCE | | | -5,551,016.55 | 3,441,735.73 |
| TOTAL LIABILITIES + FUND BALANCE | | | 214.92 | -5,139,727.15 |

BALANCE SHEET FOR 2024 1

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|-----------------------|-----------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 8,619,770.10 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,147,978.74 |
| 80 | 6212 | ACCUMULATED DEPRECIATION-LD IM | .00 | -291,777.93 |
| 80 | 6221 | BUILDINGS AND BUILDING IMPROVE | .00 | 321,640,483.92 |
| 80 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -113,343,015.19 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 12,026,302.15 |
| 80 | 6232 | ACCUM DEPRECIATION TECH EQUIP | .00 | -10,510,451.70 |
| 80 | 6241 | FIXED ASSETS - VEHICLES | .00 | 13,150,928.40 |
| 80 | 6242 | ACCUM. DEPRECIATION- EQUIPMENT | .00 | -9,541,448.70 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 2,271,442.93 |
| 80 | 6252 | ACCUM DEPRECIATION GEN EQUIP | .00 | -1,431,228.93 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 33,338,831.19 |
| TOTAL ASSETS | | | .00 | 257,077,814.98 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVN ASSETS | .00 | -257,077,814.98 |
| TOTAL FUND BALANCE | | | .00 | -257,077,814.98 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -257,077,814.98 |

| FUND: 81 FOOD SERVICE FIXED ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------------|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 42,043.79 |
| 81 | 6232 | ACCUM DEPRECIATION TECH EQUIP | .00 | -36,785.29 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 4,401,036.02 |
| 81 | 6252 | ACCUM DEPRECIATION GEN EQUIP | .00 | -3,825,681.15 |
| | TOTAL ASSETS | | .00 | 580,613.37 |
| FUND BALANCE | | | | |
| 81 | 8711 | NET INVESTMENT CAPITAL ASSETS | .00 | -580,613.37 |
| | TOTAL FUND BALANCE | | .00 | -580,613.37 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | -580,613.37 |

** END OF REPORT - Generated by Karen Weaver **