

**BALANCE SHEET REPORT FOR FY2024**

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH-GENERAL FUND	19,120,540.98
CASH IN PAYROLL CLEARING ACCT	-236.28
INVESTMENTS	15,829,169.32
TAXES RECEIVABLE	713,685.16
RECEIVABLE FROM DAYCARE	397,419.16
PREPAID EXPENDITURES	-247,553.45
<b>TOTAL ASSETS</b>	<b>35,813,024.89</b>
<b>LIABILITIES</b>	
OTHER PAYABLES ACCRUED	-105,548.85
ACCOUNTS PAYABLE	-516,537.84
TSA CONSULTING GRP W/H	-900.00
REFUNDABLE TUITION LIABILITY	-62,461.92
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	-54,406.94
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
PURCHASE OBLIGATIONS	-90.00
<b>TOTAL LIABILITIES</b>	<b>-4,074,512.83</b>
<b>FUND BALANCE</b>	
ASSIGNED-PURCH OBL - CURRENT	90.00
ASSIGNED-PURCH OBL - PRD 13/YE	-140,831.30
UNASSIGNED FUND BALANCE	-31,597,770.76
<b>TOTAL FUND BALANCE FOR FUND 1</b>	<b>-31,738,512.06</b>

**BALANCE SHEET REPORT FOR FY2024**

SPECIAL REVENUE (2)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH-SPECIAL REVENUE/GRANTS	122,428.28
TOTAL ASSETS	122,428.28
<b>LIABILITIES</b>	
INTERFUND PAYABLES	-117,941.52
ACCOUNTS PAYABLE	-5,486.76
ADVANCES FROM GRANTORS/OTHERS	1,000.00
TOTAL LIABILITIES	-122,428.28

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		
ACCOUNTS PAYABLE		-17,926.00
TOTAL LIABILITIES		-17,926.00
FUND BALANCE		
RESTRICTED OTHER		-2,106,365.99
ASSIGNED-PURCH OBL - PRD 13/YE		-3,561.44
UNASSIGNED FUND BALANCE		338,712.80
TOTAL FUND BALANCE FOR FUND 21		-1,771,214.63

**BALANCE SHEET REPORT FOR FY2024**

DISTRICT ACTIVITY FUND 22 MY (22)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH-DISTRICT ACTIVITY	525,047.20
TOTAL ASSETS	525,047.20
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-1,503.26
TOTAL LIABILITIES	-1,503.26
<b>FUND BALANCE</b>	
RESTRICTED - OTHER	-472,693.31
UNASSIGNED FUND BALANCE	-50,850.63
TOTAL FUND BALANCE FOR FUND 22	-523,543.94

**BALANCE SHEET REPORT FOR FY2024**

SCHOOL ACTIVITY FUND 25 (25)		ACCOUNT BALANCE
<b>ASSETS</b>		
CASH - OTHER		1,219,253.59
TOTAL ASSETS		1,219,253.59
<b>LIABILITIES</b>		
OTHER PAYABLES ACCRUED		-99,207.73
TOTAL LIABILITIES		-99,207.73
<b>FUND BALANCE</b>		
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		3,939,269.48
TOTAL ASSETS		3,939,269.48
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-5,458,618.52
RESTRICTED SFCC ESCROW CURRENT		1,519,349.04
TOTAL FUND BALANCE FOR FUND 310		-3,939,269.48

**BALANCE SHEET REPORT FOR FY2024**

BLDING FUND (5CNT LEVY-DT SVC) (320)		ACCOUNT BALANCE
ASSETS		
CASH-SPECIAL VOTED BLDG FUND		15,145,235.99
TOTAL ASSETS		15,145,235.99
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-5,025,773.55
RESTRICTED-FUTURE CONSTR BG-1		-10,986,881.55
RESTRICTED - OTHER		867,419.11
TOTAL FUND BALANCE FOR FUND 320		-15,145,235.99

**BALANCE SHEET REPORT FOR FY2024**

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH-CONSTRUCTION FUND		16,355,160.53
TOTAL ASSETS		16,355,160.53
LIABILITIES		
OTHER PAYABLES ACCRUED		-105,175.00
ACCOUNTS PAYABLE		-868,831.67
TOTAL LIABILITIES		-974,006.67
FUND BALANCE		
RESTRICTED-FUTURE CONSTRUCTION		-15,381,153.86
TOTAL FUND BALANCE FOR FUND 360		-15,381,153.86



**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
<b>ASSETS</b>	
CASH-FOOD SERVICE	3,398,904.53
INVENTORIES FOR CONSUMPTION	153,291.76
DEFRD OUTFLOWS OPEBen LIAB	435,022.00
DEFRD OUTFLOWS PENSION LIAB	794,983.00
TOTAL ASSETS	4,782,201.29
<b>LIABILITIES</b>	
UNFUNDED OPEBen LIABILITY	-792,813.00
UNFUNDED PENSION LIABILITY	-2,903,711.00
DEFERRED INFLOW OPEB LIAB	-453,765.00
DEFERRED INFLOW PENSION LIAB	-443,121.00
TOTAL LIABILITIES	-4,593,410.00
<b>FUND BALANCE</b>	
RESTRICTED OPEBen LIAB ENTPRIS	811,556.00
RESTRICTED OTHER PENSION	2,551,849.00
RESTRICTED-NET POSITION	-3,552,196.29
TOTAL FUND BALANCE FOR FUND 51	-188,791.29

**BALANCE SHEET REPORT FOR FY2024**

DAYCARE PROGRAM (52)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH-DAYCARE	5,354,784.50
INTERFUND RECEIVABLES	-397,419.16
DEFRD OUTFLOWS OPEBen LIAB	30,553.00
DEFRD OUTFLOWS PENSION LIAB	55,833.00
TOTAL ASSETS	5,043,751.34
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-24,239.06
UNFUNDED OPEBen LIABILITY	-55,681.00
UNFUNDED PENSION LIABILITY	-203,934.00
DEFERRED INFLOW OPEB LIAB	-31,869.00
DEFERRED INFLOW PENSION LIAB	-31,121.00
TOTAL LIABILITIES	-346,844.06
<b>FUND BALANCE</b>	
UNRESTRICTED NET ASSETS	-4,933,126.28
RESTRICTED OPEBen LIAB ENTPRIS	56,997.00
RESTRICTED OTHER PENSION	179,222.00
TOTAL FUND BALANCE FOR FUND 52	-4,696,907.28

**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
<b>ASSETS</b>	
LAND	13,696,302.00
LAND IMPROVEMENTS	5,337,919.04
ACCUM DEPREC-LAND IMPROVMENTS	-2,796,269.57
BUILDINGS & BLDG IMPROVEMENTS	307,298,024.05
ACCUM DEPREC-BUILDINGS	-126,106,793.71
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	6,649,234.03
ACCUM DEPR-MACHINERY & EQUIP	-3,789,999.62
CONSTRUCTION WORK IN PROGRESS	14,458,618.00
INFRASTRUCTURE	2,724,429.07
ACCUM DEPREC-INFRASTRUCTURE	-2,063,292.43
<b>TOTAL ASSETS</b>	<b>221,582,702.48</b>
<b>FUND BALANCE</b>	
INVESTMENT IN GOVERNMTL ASSETS	-221,582,702.48
<b>TOTAL FUND BALANCE FOR FUND 8</b>	<b>-221,582,702.48</b>

**BALANCE SHEET REPORT FOR FY2024**

FOOD SERVICE CAPITAL ASSETS (81)	ACCOUNT BALANCE
<b>ASSETS</b>	
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	3,108,962.48
ACCUM DEPREC-MACHINERY & EQUIP	-1,725,455.27
<b>TOTAL ASSETS</b>	<b>5,681,923.38</b>
<b>FUND BALANCE</b>	
INVESTMENT IN BUSINESS ASSETS	-5,681,923.38
<b>TOTAL FUND BALANCE FOR FUND 81</b>	<b>-5,681,923.38</b>

BALANCE SHEET REPORT FOR FY2024

FOOD SERVICE CAPITAL ASSETS (81)	ACCOUNT BALANCE

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