

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
INTERFUND RECEIVABLES	-11,271.99
RECEIVABLE FROM SPEC REV/GRANT	-548.85
RECEIVABLE FROM DAYCARE	397,419.16
RECEIVABLE FROM DAF F21 AY	1,779.97
ACCOUNTS RECEIVABLE	731,438.36
TOTAL ASSETS	39,467,142.00
LIABILITIES	
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	-4,406,726.70
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

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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

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DISTRICT ACTIVITY FUND 21 AY (21)		ACCOUNT BALANCE
ASSETS		
CASH-GENERAL FUND		1,789,140.63
INTERFUND RECEIVABLES		-1,779.97
TOTAL ASSETS		1,787,360.66
LIABILITIES		
OTHER PAYABLES ACCRUED		-13,602.35
ACCOUNTS PAYABLE		-17,926.00
TOTAL LIABILITIES		-31,528.35
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

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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

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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

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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

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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

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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

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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

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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

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DAYCARE PROGRAM (52)		ACCOUNT
		BALANCE
ASSETS		
CASH-DAYCARE		5,354,784.50
INTERFUND RECEIVABLES		-397,419.16
DEFRD OUTFLOWS OPEBen LIAB		122,002.00
DEFRD OUTFLOWS PENSION LIAB		337,921.00
FUNDED OPEB ASSETS		23,743.00
TOTAL ASSETS		5,441,031.34
LIABILITIES		
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		-1,906,290.19
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

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FIDUCIARY - PENS/INVST/PRIVATE (700		ACCOUNT BALANCE
ASSETS		
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

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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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