

## BALANCE SHEET FOR 2024 1

| FUND: 1      GENERAL FUND |                                  |                              |               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----------------------------------|------------------------------|---------------|--------------------------|--------------------|
| ASSETS                    |                                  |                              |               |                          |                    |
| 10                        | 6101                             | CASH IN BANK                 | 170,392.61    | 2,244,876.08             |                    |
| 10                        | 6122                             | TAXES RECEIVABLE DELINQUENT  | .00           | 19,508.00                |                    |
| 10                        | 6130                             | INTERFUND RECEIVABLES        | .00           | 63,507.34                |                    |
|                           | TOTAL ASSETS                     |                              | 170,392.61    | 2,327,891.42             |                    |
| LIABILITIES               |                                  |                              |               |                          |                    |
| 10                        | 7421                             | ACCOUNTS PAYABLE             | -185,864.41   | -185,864.41              |                    |
| 10                        | 7603                             | PURCHASE OBLIGATIONS         | 17,748.76     | 376,311.25               |                    |
|                           | TOTAL LIABILITIES                |                              | -168,115.65   | 190,446.84               |                    |
| FUND BALANCE              |                                  |                              |               |                          |                    |
| 10                        | 6302                             | REVENUES CONTROL             | -2,464,202.25 | -2,464,202.25            |                    |
| 10                        | 7602                             | EXPENDITURES CONTROL         | 322,175.24    | 322,175.24               |                    |
| 10                        | 8752                             | ASSIGNED - SITE BASE CFWD    | 21,779.00     | .00                      |                    |
| 10                        | 8753                             | ASSIGNED-PURCH OBL - CURRENT | -17,748.76    | -376,311.25              |                    |
| 10                        | 8770                             | UNASSIGNED FUND BALANCE      | 2,135,719.81  | .00                      |                    |
|                           | TOTAL FUND BALANCE               |                              | -2,276.96     | -2,518,338.26            |                    |
|                           | TOTAL LIABILITIES + FUND BALANCE |                              | -170,392.61   | -2,327,891.42            |                    |

## BALANCE SHEET FOR 2024 1

| FUND: 2 SPECIAL REVENUE          |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 20                               | 6101 | CASH IN BANK                   | 976,072.05               | 411,060.58         |
| 20                               | 6153 | ACCOUNTS RECEIVABLE            | -1,142,978.30            | .00                |
| 20                               | 6154 | ACCOUNTS RECEIVABLE STATE      | .00                      | 44,912.00          |
| TOTAL ASSETS                     |      |                                | -166,906.25              | 455,972.58         |
| LIABILITIES                      |      |                                |                          |                    |
| 20                               | 7400 | INTERFUND PAYABLES             | .00                      | -63,507.34         |
| 20                               | 7421 | ACCOUNTS PAYABLE               | -16,975.14               | -16,975.14         |
| 20                               | 7481 | DEFERRED REVENUE               | 514,459.49               | .00                |
| 20                               | 7603 | PURCHASE OBLIGATIONS           | -21,096.57               | 126,884.92         |
| TOTAL LIABILITIES                |      |                                | 476,387.78               | 46,402.44          |
| FUND BALANCE                     |      |                                |                          |                    |
| 20                               | 6302 | REVENUES CONTROL               | -393,339.44              | -393,339.44        |
| 20                               | 7602 | EXPENDITURES CONTROL           | 62,761.34                | 62,761.34          |
| 20                               | 8731 | RESTRICTED GRANTS              | 147,981.49               | 103,069.49         |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT   | 21,096.57                | -126,884.92        |
| 20                               | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | -147,981.49              | .00                |
| 20                               | 8770 | UNASSIGNED FUND BALANCE        | .00                      | -147,981.49        |
| TOTAL FUND BALANCE               |      |                                | -309,481.53              | -502,375.02        |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | 166,906.25               | -455,972.58        |

## BALANCE SHEET FOR 2024 1

| FUND: 25 STUDENT ACTIVITY FUND SPEC REV |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                  |    |      |                                  |                          |                    |
|   | 25 | 6106 | OTHER CASH                       | .00                      | 147,433.52         |
|   |    |      | TOTAL ASSETS                     | .00                      | 147,433.52         |
| FUND BALANCE                            |    |      |                                  |                          |                    |
|   | 25 | 8737 | RESTRICTED - OTHER               | .00                      | -147,433.52        |
|   |    |      | TOTAL FUND BALANCE               | .00                      | -147,433.52        |
|   |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -147,433.52        |

## BALANCE SHEET FOR 2024 1

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | 25,750.00                | 25,750.00          |
|                               |    |      | TOTAL ASSETS                     | 25,750.00                | 25,750.00          |
| FUND BALANCE                  |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | -25,750.00               | -25,750.00         |
|                               |    |      | TOTAL FUND BALANCE               | -25,750.00               | -25,750.00         |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | -25,750.00               | -25,750.00         |

## BALANCE SHEET FOR 2024 1

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | -106,089.44              | -99,555.36         |
|                                       |    |      | TOTAL ASSETS                     | -106,089.44              | -99,555.36         |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -111,985.00              | -111,985.00        |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 218,074.44               | 218,074.44         |
|                                       | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -6,534.08          |
|                                       |    |      | TOTAL FUND BALANCE               | 106,089.44               | 99,555.36          |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | 106,089.44               | 99,555.36          |

## BALANCE SHEET FOR 2024 1

| FUND: 360 CONSTRUCTION FUND |                                  |                                |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------------------|--|--------------------------|--------------------|
| ASSETS                      |                                  |                                |  |                          |                    |
| 36                          | 6101                             | CASH IN BANK                   |  | .00                      | 457,725.41         |
|                             | TOTAL ASSETS                     |                                |  | .00                      | 457,725.41         |
| LIABILITIES                 |                                  |                                |  |                          |                    |
| 36                          | 7421                             | ACCOUNTS PAYABLE               |  | -381,194.78              | -381,194.78        |
| 36                          | 7603                             | PURCHASE OBLIGATIONS           |  | .00                      | 3,490.00           |
|                             | TOTAL LIABILITIES                |                                |  | -381,194.78              | -377,704.78        |
| FUND BALANCE                |                                  |                                |  |                          |                    |
| 36                          | 7602                             | EXPENDITURES CONTROL           |  | 381,194.78               | 381,194.78         |
| 36                          | 8735                             | RESTRICTED-FUTURE CONSTR BG-1  |  | .00                      | -454,235.41        |
| 36                          | 8737                             | RESTRICTED - OTHER             |  | 3,490.00                 | .00                |
| 36                          | 8753                             | ASSIGNED-PURCH OBL - CURRENT   |  | .00                      | -3,490.00          |
| 36                          | 8755                             | ASSIGNED-PURCH OBL - PRD 13/YE |  | -3,490.00                | .00                |
| 36                          | 8770                             | UNASSIGNED FUND BALANCE        |  | .00                      | -3,490.00          |
|                             | TOTAL FUND BALANCE               |                                |  | 381,194.78               | -80,020.63         |
|                             | TOTAL LIABILITIES + FUND BALANCE |                                |  | .00                      | -457,725.41        |

# Dawson Springs Independent Schools

## BALANCE SHEET FOR 2024 1

| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | -2,287.43                | 530,582.08         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 7,719.96           |
| 51                               | 64000 | DEFER OUTFLOW RESOURCES OPEB   | .00                      | 48,309.00          |
| 51                               | 6400P | DEFER OUTFLOW RESOURCE PENSION | .00                      | 96,876.00          |
| TOTAL ASSETS                     |       |                                | -2,287.43                | 683,487.04         |
| LIABILITIES                      |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | -11,721.43               | -11,721.43         |
| 51                               | 7493  | SICK LEAVE PAYABLE IN PROCESS  | .00                      | -3,908.00          |
| 51                               | 75410 | UNFUNDED OPEB LIABILITIES      | .00                      | -86,775.00         |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -453,534.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | .00                      | 989.00             |
| 51                               | 77000 | DEFER INFLOW RESOURCE OPEB     | .00                      | -58,790.00         |
| 51                               | 7700P | DEFER INFLOW RESOURCES PENSION | .00                      | -63,423.00         |
| TOTAL LIABILITIES                |       |                                | -11,721.43               | -677,162.43        |
| FUND BALANCE                     |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -538,813.87              | -538,813.87        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 16,141.26                | 16,141.26          |
| 51                               | 8712  | UNRESTRICTED NET ASSETS        | 535,692.47               | .00                |
| 51                               | 87370 | RESTRICT-OTHER OPEB LIABILITY  | .00                      | 93,591.00          |
| 51                               | 8737P | RESTRICTED OTHER P             | .00                      | 423,746.00         |
| 51                               | 8739  | RESTRICTED-NEW ASSETS(FD SVC)  | 1,978.00                 | 989.00             |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | .00                      | -989.00            |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | -989.00                  | .00                |
| 51                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | -989.00            |
| TOTAL FUND BALANCE               |       |                                | 14,008.86                | -6,324.61          |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 2,287.43                 | -683,487.04        |

## BALANCE SHEET FOR 2024 1

| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 80                               | 6201 | LAND                           | .00                      | 467,133.53         |
| 80                               | 6202 | ACCUMULATED DEPRECIATION LAND  | .00                      | -645.39            |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 696,584.95         |
| 80                               | 6212 | ACC DEPR LAND IMPROVEMENTS     | .00                      | -561,601.65        |
| 80                               | 6221 | BUILDINGS & BLDGS IMPROVEMENT  | .00                      | 10,327,623.66      |
| 80                               | 6222 | ACCUM DEPREC - BLDGS & IMPROVE | .00                      | -6,030,297.96      |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 574,747.65         |
| 80                               | 6232 | ACCUM DEPRC - TECH EQUIPMENT   | .00                      | -511,651.72        |
| 80                               | 6241 | VEHICLES                       | .00                      | 565,971.00         |
| 80                               | 6242 | ACCUMULATED DEPRECIATION VECH  | .00                      | -325,566.69        |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 224,073.82         |
| 80                               | 6252 | ACC DEPR GENERAL EQUIPMENT     | .00                      | -206,596.36        |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 228,043.00         |
| TOTAL ASSETS                     |      |                                | .00                      | 5,447,817.84       |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVERN ASSETS    | .00                      | -5,447,817.84      |
| TOTAL FUND BALANCE               |      |                                | .00                      | -5,447,817.84      |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -5,447,817.84      |



## BALANCE SHEET FOR 2024 1

| FUND: 81 FOOD SERVICE ASSETS |                                  |                                |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----------------------------------|--------------------------------|--|--------------------------|--------------------|
| ASSETS                       |                                  |                                |  |                          |                    |
| 81                           | 6221                             | BUILDINGS & BLDGS IMPROVEMENT  |  | .00                      | 2,010.00           |
| 81                           | 6222                             | ACCUM DEPREC - BLDGS & IMPROVE |  | .00                      | -1,587.90          |
| 81                           | 6231                             | TECHNOLOGY EQUIPMENT           |  | .00                      | 2,960.80           |
| 81                           | 6232                             | ACCUM DEPRC - TECH EQUIPMENT   |  | .00                      | -3,088.80          |
| 81                           | 6251                             | GENERAL EQUIPMENT              |  | .00                      | 341,186.05         |
| 81                           | 6252                             | ACC DEPR GENERAL EQUIPMENT     |  | .00                      | -227,260.78        |
|                              | TOTAL ASSETS                     |                                |  | .00                      | 114,219.37         |
| FUND BALANCE                 |                                  |                                |  |                          |                    |
| 81                           | 8711                             | INVEST IN BUSINESS TYPE ASSETS |  | .00                      | -114,219.37        |
|                              | TOTAL FUND BALANCE               |                                |  | .00                      | -114,219.37        |
|                              | TOTAL LIABILITIES + FUND BALANCE |                                |  | .00                      | -114,219.37        |

## BALANCE SHEET FOR 2024 1

| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                               |                                  |                                |                          |                    |
| 90                                   | 6304                             | AMT RETIRE LONG-TERM DEBT      | .00                      | 2,648,201.00       |
|                                      | TOTAL ASSETS                     |                                | .00                      | 2,648,201.00       |
| LIABILITIES                          |                                  |                                |                          |                    |
| 90                                   | 7511                             | NON CUR BOND OBLIGATIONS       | .00                      | -2,490,000.00      |
| 90                                   | 7531                             | NON CUR CAPITAL LEASES         | .00                      | -78,855.00         |
| 90                                   | 8742                             | COMMITTED - SICK LEAVE PAYABLE | .00                      | -79,346.00         |
|                                      | TOTAL LIABILITIES                |                                | .00                      | -2,648,201.00      |
|                                      | TOTAL LIABILITIES + FUND BALANCE |                                | .00                      | -2,648,201.00      |

\*\* END OF REPORT - Generated by Amanda Almon \*\*