

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 1
glkyafpr

| GENERAL FUND (1) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 13,917,802.23 |
| CASH IN PAYROLL CLEARING ACCT | -1,635,182.39 |
| ACCOUNTS RECEIVABLE JNL | 203,874.96 |
| TOTAL ASSETS | 12,486,494.80 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -858,404.96 |
| ACCR SALARIES & BENEFIT PAYABLE | -26,582.44 |
| CITY & COUTNY TAX PAYALBE | -22.42 |
| KENTUCKY HEALTH IN | -3,025.10 |
| KSBIT WORKERSCOMP | 22,676.73 |
| KSBIT UNEMPLOYMENT INS | -6,944.06 |
| KY STATE TREAS-LIFE INS | -13,567.85 |
| FEDERAL TAX WITHHELD PAYABLE | -307.66 |
| FICA WITHHELD PAYABLE | -385.92 |
| STATE TAX WITHHELD PAYABLE | -79.46 |
| KTRS WITHHELD PAYABLE | 9,249.64 |
| COUNTY RET WITHHOLDING PAYABLE | -288,496.42 |
| GARNISH WITHHOLDING PAYABLE | -683.16 |
| TOTAL LIABILITIES | -1,166,573.08 |
| FUND BALANCE | |
| RESTRICTED FOR SICK LV PAYABLE | -102,523.15 |
| ASSIGNED-PURCH OBL - PRD 13/YE | -157,293.97 |
| ASSIGNED - OTHER | -272,822.00 |
| UNASSIGNED FUND BALANCE | -10,787,282.60 |
| TOTAL FUND BALANCE FOR FUND 1 | -11,319,921.72 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 2
glkyafpr

| SPECIAL REVENUE (2) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 512,393.49 |
| ACCOUNTS RECEIVABLE | 446,788.03 |
| TOTAL ASSETS | 959,181.52 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -140,005.56 |
| ACCR SALARIES & BENEFIT PAYABLE | -11,606.84 |
| DEFERRED REVENUE | -634,358.29 |
| TOTAL LIABILITIES | -785,970.69 |
| FUND BALANCE | |
| RESTRICTED GRANTS | -173,210.83 |
| TOTAL FUND BALANCE FOR FUND 2 | -173,210.83 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 3
glkyafpr

| SPECIAL REVENUE DIST ACTIV (22) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| <hr/> | |
| ASSETS | |
| CASH IN BANK | 173,059.08 |
| TOTAL ASSETS | 173,059.08 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -1,443.21 |
| TOTAL LIABILITIES | -1,443.21 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -171,615.87 |
| TOTAL FUND BALANCE FOR FUND 22 | -171,615.87 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 4
glkyafpr

| CAPITAL OUTLAY FUND (310) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 876,223.17 |
| TOTAL ASSETS | 876,223.17 |
| FUND BALANCE | |
| RESTRICTED FOR KSFCC ESCROW | -188,621.45 |
| RESTRICTED-SFCC ESCROW-CURRENT | -737,870.38 |
| UNASSIGNED FUND BALANCE | 50,268.66 |
| TOTAL FUND BALANCE FOR FUND 310 | -876,223.17 |

08/14/2019 06:09
 9181rcutr

 Franklin County Public Schools
 BALANCE SHEET REPORT FOR FY2019

 P 5
 glkyafpr

| BUILDING FUND (5 CENT LEVY) (320) | ACCOUNT BALANCE |
|-----------------------------------|--------------------|
| <hr/> | |
| ASSETS | |
| CASH IN BANK | 1,367,016.15 |
| TOTAL ASSETS | 1,367,016.15 |
| FUND BALANCE | |
| RESTRICTED FOR KSFCC ESCROW | -880,193.14 |
| RESTRICTED-SFCC ESCROW-CURRENT | -486,823.01 |
| TOTAL FUND BALANCE FOR FUND 320 | -1,367,016.15 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 6
glkyafpr

| CONSTRUCTION FUND (360) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 7,098,148.73 |
| TOTAL ASSETS | 7,098,148.73 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -1,129,183.04 |
| TOTAL LIABILITIES | -1,129,183.04 |
| FUND BALANCE | |
| RESTRICTED-FUTURE CONSTR BG-1 | -5,968,965.69 |
| TOTAL FUND BALANCE FOR FUND 360 | -5,968,965.69 |

08/14/2019 06:09
9181rcutrFranklin County Public Schools
BALANCE SHEET REPORT FOR FY2019P 7
glkyafpr

| DEBT SERVICE FUND (400) | ACCOUNT BALANCE |
|-------------------------|--------------------|
| <hr/> | |
| ASSETS | |
| CASH IN BANK | -192,193.57 |
| CASH WITH FISCAL AGENTS | 192,193.57 |
| TOTAL ASSETS | .00 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 8
glkyafpr

| FOOD SERVICE FUND (51) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 569,616.11 |
| ACCOUNTS RECEIVABLE | 43,868.58 |
| INVENTORIES FOR CONSUMPTION | 73,465.95 |
| DEFERRED OUTFLOWS OPEB | 229,606.00 |
| DEFERRED OUTFLOWS | 635,251.00 |
| TOTAL ASSETS | 1,551,807.64 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -4,476.58 |
| ACCR SALARIES & BENEFIT PAYABLE | -8,329.26 |
| UNFUND PENSION LIABILITY OPEB | -796,505.00 |
| UNFUNDED PENSION LIABILITY | -2,406,518.00 |
| DEFERRED INFLOWS OPEB | -41,703.00 |
| DEFERRED INFLOWS NPL | -58,869.00 |
| TOTAL LIABILITIES | -3,316,400.84 |
| FUND BALANCE | |
| RESTRICTED PENSION | 2,438,738.00 |
| RESTRICTED-NET ASSETS | -674,144.80 |
| TOTAL FUND BALANCE FOR FUND 51 | 1,764,593.20 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 9
glkyafpr

| AFTER SCHOOL PROGRAMS (52) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 217,712.70 |
| INTERFUND RECEIVABLES | .60 |
| DEFERRED OUTFLOWS OPEB | 202,295.00 |
| DEFERRED OUTFLOWS | 534,250.00 |
| TOTAL ASSETS | 954,258.30 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -9,266.91 |
| ACCR SALARIES & BENEFIT PAYABLE | -40,374.90 |
| UNFUND PENSION LIABILITY OPEB | -701,763.00 |
| UNFUNDED PENSION LIABILITY | -2,000,969.00 |
| DEFERRED INFLOWS OPEB | -36,742.00 |
| DEFERRED INFLOWS NPL | -51,867.00 |
| TOTAL LIABILITIES | -2,840,982.81 |
| FUND BALANCE | |
| RESTRICTED PENSION | 2,054,796.00 |
| RESTRICTED-NET ASSETS | -168,071.49 |
| TOTAL FUND BALANCE FOR FUND 52 | 1,886,724.51 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 10
glkyafpr

| FIXED ASSETS - GOVERNMENTAL (8) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| ASSETS | |
| LAND | 1,738,544.88 |
| ACCUMULATED DEPRECIATION LAND | -2,892.03 |
| LAND IMPROVEMENTS | 3,616,465.87 |
| ACCUMULATED DEPT LAND IMP | -2,834,832.52 |
| BUILDINGS AND BUILDING IMP | 115,039,098.12 |
| ACCUMULATED DEPR BUILDINGS | -46,201,605.25 |
| TECHNOLOGY EQUIPMENT | 3,410,381.03 |
| ACCUM DEPR TECHNOLOGY EQUIP | -3,224,337.76 |
| VEHICLES | 7,718,742.16 |
| ACCUM DEPR VEHICLES | -4,947,362.74 |
| GENERAL EQUIPMENT | 2,623,847.88 |
| ACCUM DEPR GENERAL EQUIPMENT | -1,819,011.02 |
| CONSTRUCTION WORK IN PROGRESS | 9,956,723.00 |
| TOTAL ASSETS | 85,073,761.62 |
| FUND BALANCE | |
| INV IN GOVERNMENTAL ASSETS | -85,073,761.62 |
| TOTAL FUND BALANCE FOR FUND 8 | -85,073,761.62 |

08/14/2019 06:09
9181rcutr

Franklin County Public Schools
BALANCE SHEET REPORT FOR FY2019

P 11
glkyafpr

| FIXED ASSETS - FOOD SERVICE (81) | ACCOUNT BALANCE |
|----------------------------------|--------------------|
| ASSETS | |
| TECHNOLOGY EQUIPMENT | 45,323.00 |
| ACCUM DEPR TECHNOLOGY EQUIP | -39,814.20 |
| VEHICLES | 49,973.20 |
| ACCUM DEPR VEHICLES | -34,619.36 |
| GENERAL EQUIPMENT | 1,573,824.74 |
| ACCUM DEPR GENERAL EQUIPMENT | -1,267,686.36 |
| TOTAL ASSETS | 327,001.02 |
| FUND BALANCE | |
| INV IN BUSINESS TYPE ASSETS | -327,001.02 |
| TOTAL FUND BALANCE FOR FUND 81 | -327,001.02 |