

BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-8,201,867.94	-2,327,061.41
10	6102	CASH IN PAYROLL CLEARING ACCT	-301.75	.00
10	6111	INVESTMENTS	.00	20,000,000.00
10	6121	TAXES RECEIVABLE	.00	556,461.04
10	6134	RECEIVABLE FROM DAYCARE	102,693.56	1,148,872.76
10	6139	RECEIVABLE FROM FOOD SVC FND	-443,236.35	.00
10	6153	ACCOUNTS RECEIVABLE	.00	30,911.00
10	6180	PREPAID EXPENDITURES	-61,215.25	-56,888.15
		TOTAL ASSETS	-8,603,927.73	19,352,295.24
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-51,319.00
10	7421	ACCOUNTS PAYABLE	-89,960.39	-93,718.18
10	7461	TSA CONSULTING GRP W/H	.00	33.56
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-27,570.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-45,660.86	-45,831.55
10	7461E	FLEXIBLE SPENDING WH	-102,882.56	-103,363.06
10	7461F	EYEMED VISION INSURANCE W/H	-16,960.48	-12,300.56
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-21,322.37	-21,484.91
10	7461H	DENTAL INSURANCE WH	-22,997.73	-45,921.16
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-3,055.48	-11,101.22
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	160.13	-54.80
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461R	UNEMPLOYMENT LIABILITY	10,998.44	-38.63
10	7461T	KY HEALTH INS WH	-475,943.21	-475,639.84
10	7462	FEDERALLY FUNDED BENEFITS PAYB	2,691.59	-51,538.48
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-8,254.29	-16,918.70
10	7470	SYMETRA STD LTD WH	-25,776.61	-26,048.17
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-988.96
10	7472	FICA SS LIABILITY	-2.82	6,730.81
10	7473	KY INCOME TAX WITHHOLDINGS	-370,293.41	-370,365.64
10	7474	KTRS LIABILITY	-963,596.10	-1,400,491.42
10	7475	CERS LIABILITY	-294,119.63	-682,048.73
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-393,687.00
10	7493	INDIANA TAX WITHHOLDING	-2,971.33	-6,118.62
10	7603	PURCHASE OBLIGATIONS	-869,456.83	419,883.24
		TOTAL LIABILITIES	-3,299,403.94	-3,410,201.02
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,604,021.23	-111,422,585.22
10	7602	EXPENDITURES CONTROL	16,637,896.07	95,900,374.24
10	8753	ASSIGNED-PURCH OBL - CURRENT	869,456.83	-419,883.24
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,097,108.41
10	8770	UNASSIGNED FUND BALANCE	.00	-1,097,108.41
		TOTAL FUND BALANCE	11,903,331.67	-15,942,094.22
		TOTAL LIABILITIES + FUND BALANCE	8,603,927.73	-19,352,295.24

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-1,123,134.74	175,065.56
		TOTAL ASSETS	-1,123,134.74	175,065.56
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	7,774.88	-556.87
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-166,056.38	37,511.20
		TOTAL LIABILITIES	-158,281.50	37,954.33
FUND BALANCE				
20	6302	REVENUES CONTROL	-541,709.62	-12,393,384.97
20	7602	EXPENDITURES CONTROL	1,657,069.48	12,217,876.28
20	8753	ASSIGNED-PURCH OBL - CURRENT	166,056.38	-37,511.20
		TOTAL FUND BALANCE	1,281,416.24	-213,019.89
		TOTAL LIABILITIES + FUND BALANCE	1,123,134.74	-175,065.56

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	31,044.18	269,721.69
		TOTAL ASSETS	31,044.18	269,721.69
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-47.07	-261.87
21	7603	PURCHASE OBLIGATIONS	-236,206.73	48,810.35
		TOTAL LIABILITIES	-236,253.80	48,548.48
FUND BALANCE				
21	6302	REVENUES CONTROL	-274,602.39	-4,426,665.25
21	7602	EXPENDITURES CONTROL	243,605.28	4,155,615.57
21	8737	RESTRICTED OTHER	.00	1,589.86
21	8753	ASSIGNED-PURCH OBL - CURRENT	236,206.73	-48,810.35
		TOTAL FUND BALANCE	205,209.62	-318,270.17
		TOTAL LIABILITIES + FUND BALANCE	-31,044.18	-269,721.69

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	25,281.22	2,111,366.57
		TOTAL ASSETS	25,281.22	2,111,366.57
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-3,530.72	1,305.44
		TOTAL LIABILITIES	-3,530.72	1,305.44
FUND BALANCE				
22	6302	REVENUES CONTROL	-93,967.77	-856,369.50
22	7602	EXPENDITURES CONTROL	68,686.55	785,807.62
22	8737	RESTRICTED - OTHER	.00	-2,040,804.69
22	8753	ASSIGNED-PURCH OBL - CURRENT	3,530.72	-1,305.44
		TOTAL FUND BALANCE	-21,750.50	-2,112,672.01
		TOTAL LIABILITIES + FUND BALANCE	-25,281.22	-2,111,366.57

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,012,617.13
25	6153	ACCOUNTS RECEIVABLE	.00	25,554.09
		TOTAL ASSETS	.00	1,038,171.22
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-37,094.00
		TOTAL LIABILITIES	.00	-37,094.00
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-1,001,077.00
25	8737	RESTRICTED OTHER	.00	-.22
		TOTAL FUND BALANCE	.00	-1,001,077.22
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,038,171.22

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	5,253,392.74
		TOTAL ASSETS	.00	5,253,392.74
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,203,523.00
31	7602	EXPENDITURES CONTROL	.00	150,689.13
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
31	8737	RESTRICTED - OTHER	.00	-150,689.13
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-1,856,235.87
31	8770	UNASSIGNED FUND BALANCE	.00	150,689.13
		TOTAL FUND BALANCE	.00	-5,253,392.74
		TOTAL LIABILITIES + FUND BALANCE	.00	-5,253,392.74

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	2,106,881.95	15,738,615.43
		TOTAL ASSETS	2,106,881.95	15,738,615.43
FUND BALANCE				
32	6302	REVENUES CONTROL	-2,484,014.00	-21,181,575.95
32	7602	EXPENDITURES CONTROL	377,132.05	14,931,393.20
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-4,675,617.71
		TOTAL FUND BALANCE	-2,106,881.95	-15,738,615.43
		TOTAL LIABILITIES + FUND BALANCE	-2,106,881.95	-15,738,615.43

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-909,836.89	-3,357,143.07
36	6101J	CASH-OCMS RENOV FY13	.00	99,478.08
36	6101M	CASH-SOMS RENOVATION	.00	738,086.90
36	6101N	CASH-NEXT GEN H.S.	.00	1,123,685.56
36	6101P	CASH-CAMDEN ES RENOVATION	450.38	1,624,993.76
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	2,959,706.32
TOTAL ASSETS			-909,386.51	3,188,807.55
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-159,560.19
36	7603	PURCHASE OBLIGATIONS	-277,436.53	806,552.26
TOTAL LIABILITIES			-277,436.53	646,992.07
FUND BALANCE				
36	6302	REVENUES CONTROL	-450.38	-8,984,200.14
36	7602	EXPENDITURES CONTROL	909,836.89	6,354,976.71
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-400,023.93
36	8753	ASSIGNED-PURCH OBL - CURRENT	277,436.53	-806,552.26
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-353,692.21
TOTAL FUND BALANCE			1,186,823.04	-3,835,799.62
TOTAL LIABILITIES + FUND BALANCE			909,386.51	-3,188,807.55

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-377,132.05	-21,460,818.64
	40	7602 EXPENDITURES CONTROL	377,132.05	21,460,818.64
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-168,167.14	4,343,798.41
51	6130	INTERFUND RECEIVABLES	443,236.35	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	154,432.51
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	518,849.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	661,505.00
TOTAL ASSETS			275,069.21	5,678,584.92
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	80,558.45	.00
51	75410	UNFUNDED OPEBen LIABILITY	.00	-1,145,890.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,640,771.00
51	7603	PURCHASE OBLIGATIONS	-80.64	17,515.60
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-228,070.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-76,162.00
TOTAL LIABILITIES			80,477.81	-5,073,377.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-818,108.87	-9,593,610.67
51	7602	EXPENDITURES CONTROL	462,481.21	5,249,812.26
51	8712	UNRESTRICTED NET ASSETS	.00	-154,432.51
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	855,111.00
51	8737P	RESTRICTED OTHER PENSION	.00	3,055,428.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	80.64	-17,515.60
TOTAL FUND BALANCE			-355,547.02	-605,207.52
TOTAL LIABILITIES + FUND BALANCE			-275,069.21	-5,678,584.92

BALANCE SHEET FOR 2022 12

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	419,009.25	4,653,336.45
52	6130	INTERFUND RECEIVABLES	-102,693.56	-1,148,872.76
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	427,755.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	545,366.00
TOTAL ASSETS			316,315.69	4,477,584.69
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-290.00	-290.00
52	75410	UNFUNDED OPEBen LIABILITY	.00	-944,706.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,001,564.00
52	7603	PURCHASE OBLIGATIONS	-17,451.73	27,163.35
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-188,028.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-62,790.00
TOTAL LIABILITIES			-17,741.73	-4,170,214.65
FUND BALANCE				
52	6302	REVENUES CONTROL	-418,409.25	-5,191,512.21
52	7602	EXPENDITURES CONTROL	102,383.56	1,690,220.97
52	8712	UNRESTRICTED NET ASSETS	.00	13,296.97
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	704,979.00
52	8737P	RESTRICTED OTHER PENSION	.00	2,518,988.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	17,451.73	-27,163.35
52	8770	UNASSIGNED FUND BALANCE	.00	-16,179.42
TOTAL FUND BALANCE			-298,573.96	-307,370.04
TOTAL LIABILITIES + FUND BALANCE			-316,315.69	-4,477,584.69

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH-CUNDIFF DONATION	.00	4,931.05
		TOTAL ASSETS	.00	4,931.05
FUND BALANCE				
	70	6302 REVENUES CONTROL	.00	-4,931.75
	70	7602 EXPENDITURES CONTROL	.00	.70
		TOTAL FUND BALANCE	.00	-4,931.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,931.05

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FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	12,704,302.00
80	6211	LAND IMPROVEMENTS	.00	5,275,252.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,369,467.20
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	296,623,901.69
80	6222	ACCUM DEPREC-BUILDINGS	.00	-108,102,911.42
80	6231	TECHNOLOGY EQUIPMENT	-22,130.47	8,006,100.52
80	6232	ACCUM DEPREC-TECH EQUIPMENT	22,130.47	-6,454,684.87
80	6241	VEHICLES	.00	16,647,911.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-12,466,619.94
80	6251	MACHINERY AND EQUIPMENT	.00	4,951,732.27
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,865,928.97
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	16,660,763.31
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,770,603.49
	TOTAL ASSETS		.00	229,534,678.21
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	1,262.50
80	7602	EXPENDITURES CONTROL	.00	7,492,560.81
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-237,028,501.52
	TOTAL FUND BALANCE		.00	-229,534,678.21
TOTAL LIABILITIES + FUND BALANCE			.00	-229,534,678.21

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FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,271,547.00
81	6222	ACCUM DEPREC-BUILDINGS	.00	-2,721,496.37
81	6231	TECHNOLOGY EQUIPMENT	.00	13,549.00
81	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-13,536.33
81	6241	VEHICLES	.00	43,409.00
81	6242	ACCUM DEPREC-VEHICLES	.00	-31,630.83
81	6251	MACHINERY AND EQUIPMENT	.00	1,797,738.65
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,505,635.55
	TOTAL ASSETS		.00	4,853,944.57
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	.00	138,851.63
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-4,992,796.20
	TOTAL FUND BALANCE		.00	-4,853,944.57
	TOTAL LIABILITIES + FUND BALANCE		.00	-4,853,944.57

** END OF REPORT - Generated by Anderson, Stephanie **