

## BALANCE SHEET FOR 2023 2

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
10	6101	CASH-GENERAL FUND		2,028,566.82	3,140,184.36
10	6102	CASH IN PAYROLL CLEARING ACCT		-849.89	-849.89
10	6111	INVESTMENTS		-2,523,593.26	17,476,406.74
10	6121	TAXES RECEIVABLE		.00	80,573.61
10	6134	RECEIVABLE FROM DAYCARE		40,376.31	176,388.07
10	6139	RECEIVABLE FROM FOOD SVC FND		389,201.39	466,883.33
10	6153	ACCOUNTS RECEIVABLE		.00	65,339.50
10	6180	PREPAID EXPENDITURES		-35,610.73	91,849.21
TOTAL ASSETS				-101,909.36	21,496,774.93
<b>LIABILITIES</b>					
10	7420	OTHER PAYABLES ACCRUED		567,495.21	.00
10	7421	ACCOUNTS PAYABLE		-5,035.67	-5,035.67
10	7461B	REFUNDABLE TUITION LIABILITY		-71,682.00	-99,252.00
10	7461C	ACC CRITICAL CANCER HOSP WH		7,936.15	-20,538.82
10	7461E	FLEXIBLE SPENDING WH		23,656.36	-28,598.17
10	7461F	EYEMED VISION INSURANCE W/H		3,951.61	505.34
10	7461G	LIFE INS WH (SYMETRA NATWIDE)		-3,264.50	-13,849.15
10	7461H	DENTAL INSURANCE WH		15,248.74	-21,052.07
10	7461K	KY EDU ASSC (KEA) & KAPE DUES		-3,517.12	-7,001.32
10	7461P	CLASSROOM TEACHERS		.00	-300.00
10	7461R	UNEMPLOYMENT LIABILITY		-4,263.10	-5,618.05
10	7461T	KY HEALTH INS WH		94,284.66	-204,109.44
10	7462	FEDERALLY FUNDED BENEFITS PAYB		-23,596.18	-51,544.23
10	7469L	LOCAL WITHHOLDING-LAGRANGE		-2,955.23	-4,300.75
10	7470	SYMETRA STD LTD WH		-12,477.83	-20,571.22
10	7471	FEDERAL INC TAX WITHHOLDINGS		.00	1,044.31
10	7472	FICA SS LIABILITY		-109.72	1,720.69
10	7473	KY INCOME TAX WITHHOLDINGS		-95,028.37	-124,480.69
10	7474	KTRS LIABILITY		-368,306.25	-416,247.64
10	7475	CERS LIABILITY		-118,086.08	-387,615.31
10	7477	COMPENSATED ABSENCES SICK LIAB		.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING		-1,451.14	-2,143.63
10	7603	PURCHASE OBLIGATIONS		1,014,970.92	3,906,725.13
TOTAL LIABILITIES				1,017,770.46	2,067,558.31
<b>FUND BALANCE</b>					
10	6302	REVENUES CONTROL		-4,411,023.00	-8,941,363.17
10	7602	EXPENDITURES CONTROL		4,510,132.82	7,505,920.58
10	8723	NONSPENDABLE-PREPAIDS		.00	-79,097.02
10	8752	ASSIGNED FOR SITE BASED CF		.00	-521,845.99
10	8753	ASSIGNED-PURCH OBL - CURRENT		-1,014,970.92	-3,906,725.13
10	8770	UNASSIGNED FUND BALANCE		.00	-17,621,222.51
TOTAL FUND BALANCE				-915,861.10	-23,564,333.24
TOTAL LIABILITIES + FUND BALANCE				101,909.36	-21,496,774.93

**BALANCE SHEET FOR 2023 2**

FUND: 2		SPECIAL REVENUE		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>						
20	6101	CASH-SPECIAL REVENUE/GRANTS	667,059.10		880,656.76	
20	6153	ACCOUNTS RECEIVABLE	-23,372.28		.00	
20	6154	Intergovrnmntl Recyble-State	-7,892.13		.00	
20	6155	Intergovrnmntl Recvbl-Ind Fedl	-1,146,160.85		.00	
TOTAL ASSETS				-510,366.16	880,656.76	
<b>LIABILITIES</b>						
20	7420	OTHER PAYABLES ACCRUED	14,422.26		.00	
20	7421	ACCOUNTS PAYABLE	-15,635.88		-15,635.88	
20	7481	ADVANCES FROM GRANTORS/OTHERS	1,327,441.44		1,000.00	
20	7603	PURCHASE OBLIGATIONS	86,643.53		214,184.77	
TOTAL LIABILITIES				1,412,871.35	199,548.89	
<b>FUND BALANCE</b>						
20	6302	REVENUES CONTROL	-1,569,235.82		-2,098,955.56	
20	7602	EXPENDITURES CONTROL	753,374.16		1,231,934.68	
20	8753	ASSIGNED-PURCH OBL - CURRENT	-86,643.53		-214,184.77	
20	8770	UNASSIGNED FUND BALANCE	.00		1,000.00	
TOTAL FUND BALANCE				-902,505.19	-1,080,205.65	
TOTAL LIABILITIES + FUND BALANCE				510,366.16	-880,656.76	

**BALANCE SHEET FOR 2023 2**

		NET CHANGE		ACCOUNT
FUND: 21 DISTRICT ACTIVITY FUND 21 AY			FOR PERIOD	BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	82,109.47	259,305.07
TOTAL ASSETS			82,109.47	259,305.07
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	89,220.14	453,482.45
TOTAL LIABILITIES			89,220.14	453,482.45
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-394,312.78	-441,017.27
21	7602	EXPENDITURES CONTROL	312,203.31	449,129.32
21	8737	RESTRICTED OTHER	.00	-267,417.12
21	8753	ASSIGNED-PURCH OBL - CURRENT	-89,220.14	-453,482.45
TOTAL FUND BALANCE			-171,329.61	-712,787.52
TOTAL LIABILITIES + FUND BALANCE			-82,109.47	-259,305.07

**BALANCE SHEET FOR 2023 2**

		NET CHANGE		
FUND: 22	DISTRICT ACTIVITY FUND 22 MY		FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	33,370.57	2,115,901.60
TOTAL ASSETS			<u>33,370.57</u>	<u>2,115,901.60</u>
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	15,673.35	23,953.69
TOTAL LIABILITIES			<u>15,673.35</u>	<u>23,953.69</u>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-86,021.05	-121,184.82
22	7602	EXPENDITURES CONTROL	52,650.48	116,649.79
22	8737	RESTRICTED - OTHER	.00	-2,111,277.41
22	8753	ASSIGNED-PURCH OBL - CURRENT	-15,673.35	-23,953.69
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
TOTAL FUND BALANCE			<u>-49,043.92</u>	<u>-2,139,855.29</u>
TOTAL LIABILITIES + FUND BALANCE			<u>-33,370.57</u>	<u>-2,115,901.60</u>

**BALANCE SHEET FOR 2023 2**

FUND: 25		SCHOOL ACTIVITY FUND 25	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
25	6106	CASH - OTHER	.00		1,217,235.67
25	6153	ACCOUNTS RECEIVABLE	.00		225.87
TOTAL ASSETS			.00		1,217,461.54
<b>LIABILITIES</b>					
25	7420	OTHER PAYABLES ACCRUED	.00		-54,592.15
TOTAL LIABILITIES			.00		-54,592.15
<b>FUND BALANCE</b>					
25	8737	RESTRICTED OTHER	.00		-1,001,077.22
25	8770	UNASSIGNED FUND BALANCE	.00		-161,792.17
TOTAL FUND BALANCE			.00		-1,162,869.39
TOTAL LIABILITIES + FUND BALANCE			.00		-1,217,461.54

**BALANCE SHEET FOR 2023 2**

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH-CAPITAL OUTLAY	.00	2,178,515.48
TOTAL ASSETS			.00	2,178,515.48
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-601,762.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
31	8737	RESTRICTED - OTHER	.00	-902,144.74
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-1,856,235.87
31	8770	UNASSIGNED FUND BALANCE	.00	3,525,950.13
TOTAL FUND BALANCE			.00	-2,178,515.48
TOTAL LIABILITIES + FUND BALANCE			.00	-2,178,515.48

**BALANCE SHEET FOR 2023 2**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-3,721,963.11	16,009,763.43
TOTAL ASSETS			-3,721,963.11	16,009,763.43
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-4,006,148.81
32	7602	EXPENDITURES CONTROL	3,721,963.11	3,733,713.11
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8737	RESTRICTED - OTHER	.00	-6,248,895.05
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-4,675,617.71
TOTAL FUND BALANCE			3,721,963.11	-16,009,763.43
TOTAL LIABILITIES + FUND BALANCE			3,721,963.11	-16,009,763.43

**BALANCE SHEET FOR 2023 2**

FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-1,086,972.83	-5,210,915.89
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	1,389.05	1,627,115.81
36	6101Q	CASH-EOMS/BES RENOVATIONS	-223,760.94	2,735,945.38
TOTAL ASSETS			-1,309,344.72	1,113,395.84
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	1,492,012.36	-105,175.00
36	7603	PURCHASE OBLIGATIONS	-536,026.87	235,376.98
TOTAL LIABILITIES			955,985.49	130,201.98
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,389.05	-2,122.05
36	7602	EXPENDITURES CONTROL	-181,278.59	585,521.40
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-3,029,247.36
36	8753	ASSIGNED-PURCH OBL - CURRENT	536,026.87	-235,376.98
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	806,552.26
36	8770	UNASSIGNED FUND BALANCE	.00	631,074.91
TOTAL FUND BALANCE			353,359.23	-1,243,597.82
TOTAL LIABILITIES + FUND BALANCE			1,309,344.72	-1,113,395.84



**BALANCE SHEET FOR 2023 2**

FUND: 400 DEBT SERVICE FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6180	PREPAID EXPENDITURES	-377,132.05	.00
TOTAL ASSETS			-377,132.05	.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-3,721,963.11	-3,733,713.11
40	7602	EXPENDITURES CONTROL	4,099,095.16	4,110,845.16
40	8770	UNRESERVED FUND BALANCE	.00	-377,132.05
TOTAL FUND BALANCE			377,132.05	.00
TOTAL LIABILITIES + FUND BALANCE			377,132.05	.00

## BALANCE SHEET FOR 2023 2

FUND: 51		FOOD SERVICE FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
51	6101	CASH-FOOD SERVICE		214,961.49	4,592,453.93
51	6130	INTERFUND RECEIVABLES		-389,201.39	-466,883.33
51	6153	ACCOUNTS RECEIVABLE		.00	9,367.25
51	6171	INVENTORIES FOR CONSUMPTION		.00	230,663.76
51	64000	DEFERD OUTFLOWS OPEBen LIAB		.00	518,849.00
51	6400P	DEFERD OUTFLOWS PENSION LIAB		.00	661,505.00
<b>TOTAL ASSETS</b>				<b>-174,239.90</b>	<b>5,545,955.61</b>
<b>LIABILITIES</b>					
51	7421	ACCOUNTS PAYABLE		-106,611.47	-209,365.03
51	75410	UNFUNDED OPEBen LIABILITY		.00	-1,145,890.00
51	7541P	UNFUNDED PENSION LIABILITY		.00	-3,640,771.00
51	7603	PURCHASE OBLIGATIONS		65,777.00	68,958.71
51	77000	DEFERRED INFLOW OPEB LIAB		.00	-228,070.00
51	7700P	DEFERRED INFLOW PENSION LIAB		.00	-76,162.00
<b>TOTAL LIABILITIES</b>				<b>-40,834.47</b>	<b>-5,231,299.32</b>
<b>FUND BALANCE</b>					
51	6302	REVENUES CONTROL		-294,642.97	-328,337.00
51	7602	EXPENDITURES CONTROL		575,494.34	729,631.47
51	8712	UNRESTRICTED NET ASSETS		.00	-4,498,230.92
51	87370	RESTRICTED OPEBen LIAB ENTPRIS		.00	855,111.00
51	8737P	RESTRICTED OTHER PENSION		.00	3,055,428.00
51	8739I	RSTRCTD NET POSITION INVENTORY		.00	-76,231.25
51	8753	ASSIGNED-PURCH OBL - CURRENT		-65,777.00	-68,958.71
51	8770	UNASSIGNED FUND BALANCE		.00	16,931.12
<b>TOTAL FUND BALANCE</b>				<b>215,074.37</b>	<b>-314,656.29</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>				<b>174,239.90</b>	<b>-5,545,955.61</b>

## BALANCE SHEET FOR 2023 2

FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	196,293.00	4,005,261.38
52	6130	INTERFUND RECEIVABLES	-40,376.31	-176,388.07
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	427,755.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	545,366.00
TOTAL ASSETS			<b>155,916.69</b>	<b>4,801,994.31</b>
<b>LIABILITIES</b>				
52	7420	OTHER PAYABLES ACCRUED	37,569.66	.00
52	75410	UNFUNDED OPEBen LIABILITY	.00	-944,706.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,001,564.00
52	7603	PURCHASE OBLIGATIONS	112,150.50	210,383.13
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-188,028.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-62,790.00
TOTAL LIABILITIES			<b>149,720.16</b>	<b>-3,986,704.87</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-3,795,185.53	-4,099,657.22
52	7602	EXPENDITURES CONTROL	138,558.41	270,783.91
52	8712	UNRESTRICTED NET ASSETS	3,463,140.77	-28,838.39
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	704,979.00
52	8737P	RESTRICTED OTHER PENSION	.00	2,518,988.00
52	8739	RESTRICTED-NET POSITION	.00	-8,731.27
52	8753	ASSIGNED-PURCH OBL - CURRENT	-112,150.50	-210,383.13
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	24,910.69
52	8770	UNASSIGNED FUND BALANCE	.00	12,658.97
TOTAL FUND BALANCE			<b>-305,636.85</b>	<b>-815,289.44</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-155,916.69</b>	<b>-4,801,994.31</b>

**BALANCE SHEET FOR 2023 2**

		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE				
ASSETS				
70	6101	CASH-CUNDIFF DONATION	.00	4,931.05
	TOTAL ASSETS		.00	4,931.05
FUND BALANCE				
70	8737	RESTRICTED - OTHER	.00	-4,931.75
70	8770	UNASSIGNED FUND BALANCE	.00	.70
	TOTAL FUND BALANCE		.00	-4,931.05
	TOTAL LIABILITIES + FUND BALANCE		.00	-4,931.05

## BALANCE SHEET FOR 2023 2

FUND: 8		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
GOVERNMENTAL CAPITAL ASSETS				
<b>ASSETS</b>				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,275,252.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,416,919.93
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	306,639,180.54
80	6222	ACCUM DEPREC-BUILDINGS	.00	-110,292,204.20
80	6231	TECHNOLOGY EQUIPMENT	-1,638.00	10,298,490.43
80	6232	ACCUM DEPREC-TECH EQUIPMENT	1,638.00	-6,874,712.75
80	6241	VEHICLES	.00	16,831,743.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-12,626,362.42
80	6251	MACHINERY AND EQUIPMENT	.00	5,568,423.88
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,977,378.46
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,804,109.23
TOTAL ASSETS			.00	238,471,254.17
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-238,471,254.17
TOTAL FUND BALANCE			.00	-238,471,254.17
TOTAL LIABILITIES + FUND BALANCE			.00	-238,471,254.17

**BALANCE SHEET FOR 2023 2**

FUND: 81		FOOD SERVICE CAPITAL ASSETS	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
81	6221	BUILDINGS & BLDG IMPROVEMENTS		.00	7,271,547.00
81	6222	ACCUM DEPREC-BUILDINGS		.00	-2,757,229.14
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	-32,670.08
81	6251	MACHINERY AND EQUIPMENT		.00	1,873,556.61
81	6252	ACCUM DEPREC-MACHINERY & EQUIP		.00	-1,516,847.83
TOTAL ASSETS				.00	4,881,778.23
<b>FUND BALANCE</b>					
81	8711	INVESTMENT IN BUSINESS ASSETS		.00	-4,881,778.23
TOTAL FUND BALANCE				.00	-4,881,778.23
TOTAL LIABILITIES + FUND BALANCE				.00	-4,881,778.23

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