

BALANCE SHEET FOR 2023 7

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH-GENERAL FUND	-1,388,199.01		27,733,667.24
10	6102	CASH IN PAYROLL CLEARING ACCT	-214.25		-214.25
10	6111	INVESTMENTS	64,258.55		17,231,588.35
10	6121	TAXES RECEIVABLE	.00		567,034.65
10	6134	RECEIVABLE FROM DAYCARE	1,240,227.49		1,254,138.05
10	6139	RECEIVABLE FROM FOOD SVC FND	107,707.39		493,317.04
10	6153	ACCOUNTS RECEIVABLE	.00		22,577.50
10	6180	PREPAID EXPENDITURES	-33,839.29		90,747.07
TOTAL ASSETS			-10,059.12		47,392,855.65
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-10,651.47		-11,057.47
10	7461B	REFUNDABLE TUITION LIABILITY	-16,542.00		-49,751.00
10	7461C	ACC CRITICAL CANCER HOSP WH	21,675.39		2.95
10	7461E	FLEXIBLE SPENDING WH	921.98		-27,501.20
10	7461F	EYEMED VISION INSURANCE W/H	4,897.81		5,242.71
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-233.51		-14,562.28
10	7461H	DENTAL INSURANCE WH	-1,036.26		-23,431.48
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	159.66		-7,572.74
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	45.72		-97.32
10	7461P	CLASSROOM TEACHERS	.00		-300.00
10	7461R	UNEMPLOYMENT LIABILITY	-55,244.11		-63,173.56
10	7461T	KY HEALTH INS WH	-5,930.19		-221,804.05
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-80,222.99		-77,700.47
10	7469L	LOCAL WITHHOLDING-LAGRANGE	8,213.59		-4,692.19
10	7470	SYMETRA STD LTD WH	-1,352.29		-24,059.04
10	7471	FEDERAL INC TAX WITHHOLDINGS	-2.27		3,542.04
10	7472	FICA SS LIABILITY	-39.28		1,743.49
10	7473	KY INCOME TAX WITHHOLDINGS	127,671.96		480.08
10	7474	KTRS LIABILITY	11,849.20		-419,267.41
10	7475	CERS LIABILITY	42,800.27		-425,574.11
10	7477	COMPENSATED ABSENCES SICK LIAB	.00		-430,179.00
10	7493	INDIANA TAX WITHHOLDING	-13.13		-3,260.58
10	7603	PURCHASE OBLIGATIONS	237,526.80		2,785,296.46
TOTAL LIABILITIES			284,494.88		992,323.83
FUND BALANCE					
10	6302	REVENUES CONTROL	-7,447,238.24		-92,710,668.34
10	7602	EXPENDITURES CONTROL	7,410,329.28		47,154,924.95
10	8753	ASSIGNED-PURCH OBL - CURRENT	-237,526.80		-2,785,296.46
10	8770	UNASSIGNED FUND BALANCE	.00		-44,139.63
TOTAL FUND BALANCE			-274,435.76		-48,385,179.48
TOTAL LIABILITIES + FUND BALANCE			10,059.12		-47,392,855.65

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FUND: 2		SPECIAL REVENUE		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS						
20	6101	CASH-SPECIAL REVENUE/GRANTS		509,325.31		1,294,825.67
20	6150	OTHER RECEIVABLES		.00		1,000.00
TOTAL ASSETS				509,325.31		1,295,825.67
LIABILITIES						
20	7421	ACCOUNTS PAYABLE		-20,740.37		-20,740.37
20	7481	ADVANCES FROM GRANTORS/OTHERS		.00		1,000.00
20	7603	PURCHASE OBLIGATIONS		237,327.10		550,066.08
TOTAL LIABILITIES				216,586.73		530,325.71
FUND BALANCE						
20	6302	REVENUES CONTROL		-1,414,959.89		-7,306,614.83
20	7602	EXPENDITURES CONTROL		926,374.95		6,030,529.53
20	8753	ASSIGNED-PURCH OBL - CURRENT		-237,327.10		-550,066.08
TOTAL FUND BALANCE				-725,912.04		-1,826,151.38
TOTAL LIABILITIES + FUND BALANCE				-509,325.31		-1,295,825.67

BALANCE SHEET FOR 2023 7

		NET CHANGE		
FUND: 21	DISTRICT ACTIVITY FUND 21 AY		FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-66,387.66	2,260,519.00
TOTAL ASSETS			-66,387.66	2,260,519.00
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-35.00	-35.00
21	7603	PURCHASE OBLIGATIONS	-47,526.29	222,038.45
TOTAL LIABILITIES			-47,561.29	222,003.45
FUND BALANCE				
21	6302	REVENUES CONTROL	-123,338.06	-1,951,249.56
21	7602	EXPENDITURES CONTROL	189,760.72	1,620,675.01
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	47,526.29	-222,038.45
21	8770	UNASSIGNED FUND BALANCE	.00	-40,000.00
TOTAL FUND BALANCE			113,948.95	-2,482,522.45
TOTAL LIABILITIES + FUND BALANCE			66,387.66	-2,260,519.00

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		NET CHANGE		ACCOUNT
FUND: 22	DISTRICT ACTIVITY FUND 22 MY		FOR PERIOD	BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	13,386.50	409,433.89
TOTAL ASSETS			13,386.50	409,433.89
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	443.69	.00
22	7603	PURCHASE OBLIGATIONS	12,628.75	22,257.45
TOTAL LIABILITIES			13,072.44	22,257.45
FUND BALANCE				
22	6302	REVENUES CONTROL	-89,975.29	-510,511.30
22	7602	EXPENDITURES CONTROL	76,145.10	549,951.65
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	-12,628.75	-22,257.45
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
TOTAL FUND BALANCE			-26,458.94	-431,691.34
TOTAL LIABILITIES + FUND BALANCE			-13,386.50	-409,433.89

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FUND: 25		SCHOOL ACTIVITY FUND 25	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	CASH - OTHER	.00		1,217,235.67
25	6153	ACCOUNTS RECEIVABLE	.00		225.87
TOTAL ASSETS			.00		1,217,461.54
LIABILITIES					
25	7420	OTHER PAYABLES ACCRUED	.00		-54,592.15
TOTAL LIABILITIES			.00		-54,592.15
FUND BALANCE					
25	8737	RESTRICTED OTHER	.00		-1,162,869.39
TOTAL FUND BALANCE			.00		-1,162,869.39
TOTAL LIABILITIES + FUND BALANCE			.00		-1,217,461.54

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FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	2,186,410.48
TOTAL ASSETS			.00	2,186,410.48
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-601,762.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
31	8737	RESTRICTED - OTHER	.00	2,615,910.39
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-1,856,235.87
TOTAL FUND BALANCE			.00	-2,186,410.48
TOTAL LIABILITIES + FUND BALANCE			.00	-2,186,410.48

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		NET CHANGE	FOR PERIOD	ACCOUNT
FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	317,846.80	25,385,189.39
TOTAL ASSETS			317,846.80	25,385,189.39
FUND BALANCE				
32	6302	REVENUES CONTROL	-521,482.21	-19,827,859.80
32	7602	EXPENDITURES CONTROL	203,635.41	10,203,025.14
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	-6,271,922.05
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-4,675,617.71
TOTAL FUND BALANCE			-317,846.80	-25,385,189.39
TOTAL LIABILITIES + FUND BALANCE			-317,846.80	-25,385,189.39

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FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-419,894.60	-7,781,857.06
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	2,917.79	1,638,210.30
36	6101Q	CASH-EOMS/BES RENOVATIONS	-7,822.00	1,898,880.74
TOTAL ASSETS			-424,798.81	-2,283,515.48
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7421	ACCOUNTS PAYABLE	-8,186.00	-8,186.00
36	7603	PURCHASE OBLIGATIONS	6,345.06	409,317.84
TOTAL LIABILITIES			-1,840.94	295,956.84
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,917.79	-9,717.51
36	7602	EXPENDITURES CONTROL	435,902.60	4,008,983.18
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	-6,345.06	-409,317.84
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
TOTAL FUND BALANCE			426,639.75	1,987,558.64
TOTAL LIABILITIES + FUND BALANCE			424,798.81	2,283,515.48

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FUND: 400 DEBT SERVICE FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-203,635.41	-9,973,470.46
40	7602	EXPENDITURES CONTROL	203,635.41	10,350,602.51
40	8723	NONSPENDABLE-PREPAIDS	.00	-377,132.05
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 51		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	211,697.23	4,912,698.70
51	6130	INTERFUND RECEIVABLES	-107,707.39	-493,317.04
51	6171	INVENTORIES FOR CONSUMPTION	.00	230,663.76
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	425,425.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	416,969.00
TOTAL ASSETS			103,989.84	5,492,439.42
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-98,915.36	-180,105.63
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	-4,268.41	53,372.04
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
TOTAL LIABILITIES			-103,183.77	-4,461,906.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-628,625.77	-3,257,324.96
51	7602	EXPENDITURES CONTROL	623,551.29	3,344,086.22
51	8712	UNRESTRICTED NET ASSETS	.00	-4,419,160.77
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	774,325.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,718,454.00
51	8739	RESTRICTED-NET POSITION	.00	93,123.48
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-230,663.76
51	8753	ASSIGNED-PURCH OBL - CURRENT	4,268.41	-53,372.04
TOTAL FUND BALANCE			-806.07	-1,030,532.83
TOTAL LIABILITIES + FUND BALANCE			-103,989.84	-5,492,439.42

BALANCE SHEET FOR 2023 7

FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	286,033.82	4,667,003.38
52	6130	INTERFUND RECEIVABLES	-1,240,227.49	-1,254,138.05
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			-954,193.67	3,554,714.33
LIABILITIES				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	-1,085,009.73	51,110.63
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			-1,085,009.73	-678,874.37
FUND BALANCE				
52	6302	REVENUES CONTROL	-299,944.38	-5,386,858.26
52	7602	EXPENDITURES CONTROL	1,254,138.05	1,973,992.93
52	8712	UNRESTRICTED NET ASSETS	.00	24,910.69
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	130,385.00
52	8737P	RESTRICTED OTHER PENSION	.00	457,751.00
52	8739	RESTRICTED-NET POSITION	.00	-40,000.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,085,009.73	-51,110.63
52	8770	UNASSIGNED FUND BALANCE	.00	15,089.31
TOTAL FUND BALANCE			2,039,203.40	-2,875,839.96
TOTAL LIABILITIES + FUND BALANCE			954,193.67	-3,554,714.33

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		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	-4,931.05
	TOTAL FUND BALANCE		.00	-4,931.05
	TOTAL LIABILITIES + FUND BALANCE		.00	-4,931.05

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FUND: 8		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
GOVERNMENTAL CAPITAL ASSETS				
ASSETS				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,275,252.04
80	6212	ACCUM DEPREC-LAND IMPROVMNTS	.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	-13,760.21	10,226,004.61
80	6232	ACCUM DEPREC-TECH EQUIPMENT	13,760.21	-6,802,226.93
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
FUND BALANCE				
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

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FUND: 81		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FOOD SERVICE CAPITAL ASSETS				
ASSETS				
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
FUND BALANCE				
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

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