

BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-1,273,923.38	26,459,743.86
10	6102	CASH IN PAYROLL CLEARING ACCT	1,718.93	1,504.68
10	6111	INVESTMENTS	46,284.97	17,277,873.32
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6134	RECEIVABLE FROM DAYCARE	-1,219,182.53	34,955.52
10	6139	RECEIVABLE FROM FOOD SVC FND	229,236.75	722,553.79
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	-35,384.96	55,362.11
	TOTAL ASSETS		-2,251,250.22	45,141,605.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	10,785.65	-271.82
10	7461B	REFUNDABLE TUITION LIABILITY	5,514.00	-44,237.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-22,532.63	-22,529.68
10	7461E	FLEXIBLE SPENDING WH	336.06	-27,165.14
10	7461F	EYEMED VISION INSURANCE W/H	-5,115.28	127.43
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-25.93	-14,588.21
10	7461H	DENTAL INSURANCE WH	614.54	-22,816.94
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	54.94	-7,517.80
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.01	-97.33
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461R	UNEMPLOYMENT LIABILITY	-27,054.61	-90,228.17
10	7461T	KY HEALTH INS WH	2,724.86	-219,079.19
10	7461W	EMPLR COST OF INSURN COVERAGE	5,669.20	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	4,981.15	-72,719.32
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,358.87	-9,051.06
10	7470	SYMETRA STD LTD WH	-704.39	-24,763.43
10	7471	FEDERAL INC TAX WITHHOLDINGS	161.44	3,703.48
10	7472	FICA SS LIABILITY	323.26	2,066.75
10	7473	KY INCOME TAX WITHHOLDINGS	-114,596.41	-114,116.33
10	7474	KTRS LIABILITY	-12,596.15	-431,863.56
10	7475	CERS LIABILITY	3,213.03	-422,361.08
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	140.14	-3,120.44
10	7603	PURCHASE OBLIGATIONS	-417,773.78	2,367,522.68
	TOTAL LIABILITIES		-570,239.79	422,084.04
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,541,200.17	-98,251,868.51
10	7602	EXPENDITURES CONTROL	7,944,916.40	55,099,841.35
10	8753	ASSIGNED-PURCH OBL - CURRENT	417,773.78	-2,367,522.68
10	8770	UNASSIGNED FUND BALANCE	.00	-44,139.63
	TOTAL FUND BALANCE		2,821,490.01	-45,563,689.47
	TOTAL LIABILITIES + FUND BALANCE		2,251,250.22	-45,141,605.43

BALANCE SHEET FOR 2023 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	306,890.47	1,601,716.14
20	6150	OTHER RECEIVABLES	.00	1,000.00
		TOTAL ASSETS	306,890.47	1,602,716.14
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	20,740.37	.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	36,934.13	587,000.21
		TOTAL LIABILITIES	57,674.50	588,000.21
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,344,818.61	-8,651,433.44
20	7602	EXPENDITURES CONTROL	1,017,187.77	7,047,717.30
20	8753	ASSIGNED-PURCH OBL - CURRENT	-36,934.13	-587,000.21
		TOTAL FUND BALANCE	-364,564.97	-2,190,716.35
		TOTAL LIABILITIES + FUND BALANCE	-306,890.47	-1,602,716.14

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-50,012.06	2,210,506.94
		TOTAL ASSETS	-50,012.06	2,210,506.94
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	-35.00
21	7603	PURCHASE OBLIGATIONS	53,468.14	275,506.59
		TOTAL LIABILITIES	53,468.14	275,471.59
FUND BALANCE				
21	6302	REVENUES CONTROL	-90,474.07	-2,041,723.63
21	7602	EXPENDITURES CONTROL	140,486.13	1,761,161.14
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-53,468.14	-275,506.59
21	8770	UNASSIGNED FUND BALANCE	.00	-40,000.00
		TOTAL FUND BALANCE	-3,456.08	-2,485,978.53
		TOTAL LIABILITIES + FUND BALANCE	50,012.06	-2,210,506.94

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	26,679.81	436,113.70
		TOTAL ASSETS	<u>26,679.81</u>	<u>436,113.70</u>
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-9,381.34	12,876.11
		TOTAL LIABILITIES	<u>-9,381.34</u>	<u>12,876.11</u>
FUND BALANCE				
22	6302	REVENUES CONTROL	-109,265.80	-619,777.10
22	7602	EXPENDITURES CONTROL	82,585.99	632,537.64
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	9,381.34	-12,876.11
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
		TOTAL FUND BALANCE	<u>-17,298.47</u>	<u>-448,989.81</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-26,679.81</u>	<u>-436,113.70</u>

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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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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH-SPECIAL VOTED BLDG FUND	-667,002.36	24,718,187.03
		TOTAL ASSETS	-667,002.36	24,718,187.03
FUND BALANCE				
	32	6302 REVENUES CONTROL	-308,959.83	-20,136,819.63
	32	7602 EXPENDITURES CONTROL	975,962.19	11,178,987.33
	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	667,002.36	-24,718,187.03
		TOTAL LIABILITIES + FUND BALANCE	667,002.36	-24,718,187.03

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-77,856.16	-7,859,713.22
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	2,653.67	1,640,863.97
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
	TOTAL ASSETS		-75,202.49	-2,358,717.97
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7421	ACCOUNTS PAYABLE	8,186.00	.00
36	7603	PURCHASE OBLIGATIONS	-35,106.68	374,211.16
	TOTAL LIABILITIES		-26,920.68	269,036.16
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,653.67	-12,371.18
36	7602	EXPENDITURES CONTROL	69,670.16	4,078,653.34
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	35,106.68	-374,211.16
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
	TOTAL FUND BALANCE		102,123.17	2,089,681.81
	TOTAL LIABILITIES + FUND BALANCE		75,202.49	2,358,717.97

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH-DEBT SERVICE FUND	188,559.38	188,559.38
		TOTAL ASSETS	188,559.38	188,559.38
FUND BALANCE				
	40	6302 REVENUES CONTROL	-975,962.19	-10,949,432.65
	40	7602 EXPENDITURES CONTROL	787,402.81	11,138,005.32
	40	8723 NONSPENDABLE-PREPAIDS	.00	-377,132.05
		TOTAL FUND BALANCE	-188,559.38	-188,559.38
		TOTAL LIABILITIES + FUND BALANCE	-188,559.38	-188,559.38

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	108,927.83	5,021,626.53
51	6130	INTERFUND RECEIVABLES	-229,236.75	-722,553.79
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		-120,308.92	5,372,130.50
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-65,133.05	-245,238.68
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	-248.00	53,124.04
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
	TOTAL LIABILITIES		-65,381.05	-4,527,287.64
FUND BALANCE				
51	6302	REVENUES CONTROL	-613,093.56	-3,870,418.52
51	7602	EXPENDITURES CONTROL	798,535.53	4,142,621.75
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	248.00	-53,124.04
	TOTAL FUND BALANCE		185,689.97	-844,842.86
TOTAL LIABILITIES + FUND BALANCE			120,308.92	-5,372,130.50

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	-998,534.24	3,668,469.14
52	6130	INTERFUND RECEIVABLES	1,219,182.53	-34,955.52
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			220,648.29	3,775,362.62
LIABILITIES				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	37,555.24	88,665.87
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			37,555.24	-641,319.13
FUND BALANCE				
52	6302	REVENUES CONTROL	-255,603.81	-5,642,462.07
52	7602	EXPENDITURES CONTROL	34,955.52	2,008,948.45
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	-37,555.24	-88,665.87
52	8770	UNASSIGNED FUND BALANCE	.00	15,089.31
TOTAL FUND BALANCE			-258,203.53	-3,134,043.49
TOTAL LIABILITIES + FUND BALANCE			-220,648.29	-3,775,362.62

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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	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 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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	-2,599.95	10,223,404.66
80	6232	ACCUM DEPREC-TECH EQUIPMENT	2,599.95	-6,799,626.98
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 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	-2,757,229.14
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

** END OF REPORT - Generated by Winburn, Terry **