

BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-1,807,539.08	21,850,666.37
10	6111	INVESTMENTS	90,956.48	17,427,982.00
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6131	RECEIVABLE FROM SPEC REV//GRANT	-76,487.38	.00
10	6134	RECEIVABLE FROM DAYCARE	-141,544.98	35,602.87
10	6139	RECEIVABLE FROM FOOD SVC FND	26,957.52	662,474.66
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	-92,123.79	-15,860.61
	TOTAL ASSETS		-1,999,781.23	40,550,477.44
LIABILITIES				
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-35,966.00
10	7461C	ACC CRITICAL CANCER HOSP WH	23.11	-68.56
10	7461E	FLEXIBLE SPENDING WH	-27,697.65	-27,158.89
10	7461F	EYEMED VISION INSURANCE W/H	5.00	5,241.39
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	3,507.70	-5,548.21
10	7461H	DENTAL INSURANCE WH	23,012.97	-280.53
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	7,010.62	-507.18
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	197.37	100.04
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	.00	144.03
10	7461R	UNEMPLOYMENT LIABILITY	93,892.64	-5,500.44
10	7461T	KY HEALTH INS WH	-219,709.02	-219,623.64
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-76,222.00	-73,699.48
10	7469L	LOCAL WITHHOLDING-LAGRANGE	8,800.77	-4,593.56
10	7470	SYMETRA STD LTD WH	23,593.19	-791.76
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	3,544.31
10	7472	FICA SS LIABILITY	.00	1,782.77
10	7473	KY INCOME TAX WITHHOLDINGS	-842.23	-356.87
10	7474	KTRS LIABILITY	-424,799.92	-429,919.88
10	7475	CERS LIABILITY	6,382.88	-411,331.59
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	-665.12	-3,896.30
10	7603	PURCHASE OBLIGATIONS	90,217.61	2,139,387.19
	TOTAL LIABILITIES		-493,292.08	506,147.04
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,938,409.11	-109,484,976.40
10	7602	EXPENDITURES CONTROL	7,521,700.03	70,611,878.74
10	8753	ASSIGNED-PURCH OBL - CURRENT	-90,217.61	-2,139,387.19
10	8770	UNASSIGNED FUND BALANCE	.00	-44,139.63
	TOTAL FUND BALANCE		2,493,073.31	-41,056,624.48
	TOTAL LIABILITIES + FUND BALANCE		1,999,781.23	-40,550,477.44

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	245,683.42	1,010,540.94
20	6130	INTERFUND RECEIVABLES	76,487.38	.00
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			322,170.80	1,011,540.94
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-115,411.88	340,753.33
TOTAL LIABILITIES			-115,411.88	341,753.33
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,303,735.93	-10,124,293.02
20	7602	EXPENDITURES CONTROL	981,565.13	9,111,752.08
20	8753	ASSIGNED-PURCH OBL - CURRENT	115,411.88	-340,753.33
TOTAL FUND BALANCE			-206,758.92	-1,353,294.27
TOTAL LIABILITIES + FUND BALANCE			-322,170.80	-1,011,540.94

BALANCE SHEET FOR 2023 10

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-95,731.53	1,994,793.84
		TOTAL ASSETS	-95,731.53	1,994,793.84
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	2,155.62	306,448.87
		TOTAL LIABILITIES	2,155.62	306,448.87
FUND BALANCE				
21	6302	REVENUES CONTROL	-98,562.61	-2,249,164.28
21	7602	EXPENDITURES CONTROL	194,294.14	2,184,279.89
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,155.62	-306,448.87
21	8770	UNASSIGNED FUND BALANCE	.00	-40,000.00
		TOTAL FUND BALANCE	93,575.91	-2,301,242.71
		TOTAL LIABILITIES + FUND BALANCE	95,731.53	-1,994,793.84

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-10,720.73	437,234.92
		TOTAL ASSETS	-10,720.73	437,234.92
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-5,713.85	5,195.55
		TOTAL LIABILITIES	-5,713.85	5,195.55
FUND BALANCE				
22	6302	REVENUES CONTROL	-63,488.34	-782,059.55
22	7602	EXPENDITURES CONTROL	74,209.07	793,698.87
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	5,713.85	-5,195.55
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
		TOTAL FUND BALANCE	16,434.58	-442,430.47
		TOTAL LIABILITIES + FUND BALANCE	10,720.73	-437,234.92

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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	-1,759,090.82	22,748,444.67
		TOTAL ASSETS	-1,759,090.82	22,748,444.67
FUND BALANCE				
	32	6302 REVENUES CONTROL	-65,420.96	-20,326,629.21
	32	7602 EXPENDITURES CONTROL	1,824,511.78	13,338,539.27
	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	1,759,090.82	-22,748,444.67
		TOTAL LIABILITIES + FUND BALANCE	1,759,090.82	-22,748,444.67

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-565,979.01	-8,585,957.77
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	2,921.95	1,668,400.88
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
TOTAL ASSETS			-563,057.06	-3,057,425.61
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	140,878.64	1,037,894.14
TOTAL LIABILITIES			140,878.64	932,719.14
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,921.95	-18,455.08
36	7602	EXPENDITURES CONTROL	565,979.01	4,783,444.88
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	-140,878.64	-1,037,894.14
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
TOTAL FUND BALANCE			422,178.42	2,124,706.47
TOTAL LIABILITIES + FUND BALANCE			563,057.06	3,057,425.61

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-1,824,511.78	-13,108,984.59
	40	7602 EXPENDITURES CONTROL	1,824,511.78	13,486,116.64
	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 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-64,679.37	4,881,037.37
51	6130	INTERFUND RECEIVABLES	-26,957.52	-662,474.66
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		-91,636.89	5,291,620.47
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	4,296.41	-136,105.38
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	-413.97	50,990.78
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
	TOTAL LIABILITIES		3,882.44	-4,420,287.60
FUND BALANCE				
51	6302	REVENUES CONTROL	-586,172.12	-5,125,081.67
51	7602	EXPENDITURES CONTROL	673,512.60	5,368,661.63
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	413.97	-50,990.78
	TOTAL FUND BALANCE		87,754.45	-871,332.87
TOTAL LIABILITIES + FUND BALANCE			91,636.89	-5,291,620.47

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	70,290.31	3,995,400.56
52	6130	INTERFUND RECEIVABLES	141,544.98	-35,602.87
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			211,835.29	4,101,646.69
LIABILITIES				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	22,800.46	54,187.29
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			22,800.46	-675,797.71
FUND BALANCE				
52	6302	REVENUES CONTROL	-247,438.16	-6,181,146.13
52	7602	EXPENDITURES CONTROL	35,602.87	2,221,348.44
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	-22,800.46	-54,187.29
52	8770	UNASSIGNED FUND BALANCE	.00	15,089.31
TOTAL FUND BALANCE			-234,635.75	-3,425,848.98
TOTAL LIABILITIES + FUND BALANCE			-211,835.29	-4,101,646.69

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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	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 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	.00	10,221,605.04
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-6,797,827.36
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

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