

## BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-3,493,395.89	18,357,270.48
10	6111	INVESTMENTS	5,038.96	17,433,020.96
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6134	RECEIVABLE FROM DAYCARE	72,008.32	107,611.19
10	6139	RECEIVABLE FROM FOOD SVC FND	-269,892.54	392,582.12
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	-31,360.04	-47,220.65
<b>TOTAL ASSETS</b>			<b>-3,717,601.19</b>	<b>36,832,876.25</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-18,196.70	-18,196.70
10	7461B	REFUNDABLE TUITION LIABILITY	2,382.00	-33,584.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-3.40	-71.96
10	7461E	FLEXIBLE SPENDING WH	.00	-27,158.89
10	7461F	EYEMED VISION INSURANCE W/H	-27.78	5,213.61
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-8,990.40	-14,538.61
10	7461H	DENTAL INSURANCE WH	-22,985.76	-23,266.29
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-507.18
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-97.30	2.74
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	.00	144.03
10	7461R	UNEMPLOYMENT LIABILITY	-4,424.71	-9,925.15
10	7461T	KY HEALTH INS WH	1,600.07	-218,023.57
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	76,222.00	2,522.52
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,442.52	-9,036.08
10	7470	SYMETRA STD LTD WH	-23,371.16	-24,162.92
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	.00	-356.87
10	7474	KTRS LIABILITY	425,829.17	-4,090.71
10	7475	CERS LIABILITY	-3,265.04	-414,596.63
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	566.64	-3,329.66
10	7603	PURCHASE OBLIGATIONS	-74,784.36	2,064,602.83
<b>TOTAL LIABILITIES</b>			<b>346,010.75</b>	<b>852,157.79</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,977,477.96	-114,462,454.36
10	7602	EXPENDITURES CONTROL	8,274,284.04	78,886,162.78
10	8753	ASSIGNED-PURCH OBL - CURRENT	74,784.36	-2,064,602.83
10	8770	UNASSIGNED FUND BALANCE	.00	-44,139.63
<b>TOTAL FUND BALANCE</b>			<b>3,371,590.44</b>	<b>-37,685,034.04</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>3,717,601.19</b>	<b>-36,832,876.25</b>

**BALANCE SHEET FOR 2023 11**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	77,223.21	1,087,764.15
20	6150	OTHER RECEIVABLES	.00	1,000.00
		<b>TOTAL ASSETS</b>	<b>77,223.21</b>	<b>1,088,764.15</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-7,060.92	-7,060.92
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-130,737.29	210,016.04
		<b>TOTAL LIABILITIES</b>	<b>-137,798.21</b>	<b>203,955.12</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,324,338.90	-11,448,631.92
20	7602	EXPENDITURES CONTROL	1,254,176.61	10,365,928.69
20	8753	ASSIGNED-PURCH OBL - CURRENT	130,737.29	-210,016.04
		<b>TOTAL FUND BALANCE</b>	<b>60,575.00</b>	<b>-1,292,719.27</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-77,223.21</b>	<b>-1,088,764.15</b>

**BALANCE SHEET FOR 2023 11**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	77,811.78	2,072,605.62
		TOTAL ASSETS	<u>77,811.78</u>	<u>2,072,605.62</u>
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-67,883.28	238,565.59
		TOTAL LIABILITIES	<u>-67,883.28</u>	<u>238,565.59</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-287,546.31	-2,536,710.59
21	7602	EXPENDITURES CONTROL	209,734.53	2,394,014.42
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	67,883.28	-238,565.59
21	8770	UNASSIGNED FUND BALANCE	.00	-40,000.00
		TOTAL FUND BALANCE	<u>-9,928.50</u>	<u>-2,311,171.21</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-77,811.78</u>	<u>-2,072,605.62</u>

**BALANCE SHEET FOR 2023 11**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	20,093.97	457,328.89
		TOTAL ASSETS	<b>20,093.97</b>	<b>457,328.89</b>
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	1,099.95	6,295.50
		TOTAL LIABILITIES	<b>1,099.95</b>	<b>6,295.50</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-85,715.83	-867,775.38
22	7602	EXPENDITURES CONTROL	65,621.86	859,320.73
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	-1,099.95	-6,295.50
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
		TOTAL FUND BALANCE	<b>-21,193.92</b>	<b>-463,624.39</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-20,093.97</b>	<b>-457,328.89</b>

**BALANCE SHEET FOR 2023 11**

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
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>1,217,461.54</b>
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
		<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-54,592.15</b>
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	.00	-1,162,869.39
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-1,162,869.39</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-1,217,461.54</b>

## BALANCE SHEET FOR 2023 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	601,761.00	2,788,171.48
		TOTAL ASSETS	601,761.00	2,788,171.48
FUND BALANCE				
31	6302	REVENUES CONTROL	-601,761.00	-1,203,523.00
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	-601,761.00	-2,788,171.48
		TOTAL LIABILITIES + FUND BALANCE	-601,761.00	-2,788,171.48

## BALANCE SHEET FOR 2023 11

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-1,233,169.12	21,515,275.55
		TOTAL ASSETS	-1,233,169.12	21,515,275.55
FUND BALANCE				
32	6302	REVENUES CONTROL	-42,705.88	-20,369,335.09
32	7602	EXPENDITURES CONTROL	1,275,875.00	14,614,414.27
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	1,233,169.12	-21,515,275.55
		TOTAL LIABILITIES + FUND BALANCE	1,233,169.12	-21,515,275.55

**BALANCE SHEET FOR 2023 11**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	12,154,363.64	3,568,405.87
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	3,627.39	1,672,028.27
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
<b>TOTAL ASSETS</b>			<b>12,157,991.03</b>	<b>9,100,565.42</b>
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	331,174.47	1,369,068.61
<b>TOTAL LIABILITIES</b>			<b>331,174.47</b>	<b>1,263,893.61</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-12,515,973.85	-12,534,428.93
36	7602	EXPENDITURES CONTROL	357,982.82	5,141,427.70
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	-331,174.47	-1,369,068.61
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
<b>TOTAL FUND BALANCE</b>			<b>-12,489,165.50</b>	<b>-10,364,459.03</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-12,157,991.03</b>	<b>-9,100,565.42</b>



**BALANCE SHEET FOR 2023 11**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,275,875.00	-14,384,859.59
40	7602	EXPENDITURES CONTROL	1,275,875.00	14,761,991.64
40	8723	NONSPENDABLE-PREPAIDS	.00	-377,132.05
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

## BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-121,639.27	4,759,398.10
51	6130	INTERFUND RECEIVABLES	269,892.54	-392,582.12
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
	<b>TOTAL ASSETS</b>		<b>148,253.27</b>	<b>5,439,873.74</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	39,980.57	-96,124.81
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	-2,317.77	48,673.01
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
	<b>TOTAL LIABILITIES</b>		<b>37,662.80</b>	<b>-4,382,624.80</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-545,585.10	-5,670,666.77
51	7602	EXPENDITURES CONTROL	357,351.26	5,726,012.89
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	2,317.77	-48,673.01
	<b>TOTAL FUND BALANCE</b>		<b>-185,916.07</b>	<b>-1,057,248.94</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-148,253.27</b>	<b>-5,439,873.74</b>

## BALANCE SHEET FOR 2023 11

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	392,503.48	4,387,904.04
52	6130	INTERFUND RECEIVABLES	-72,008.32	-107,611.19
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			<b>320,495.16</b>	<b>4,422,141.85</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	25,133.60	79,320.89
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			<b>25,133.60</b>	<b>-650,664.11</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-427,876.35	-6,609,022.48
52	7602	EXPENDITURES CONTROL	107,381.19	2,328,729.63
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	-25,133.60	-79,320.89
52	8770	UNASSIGNED FUND BALANCE	.00	15,089.31
TOTAL FUND BALANCE			<b>-345,628.76</b>	<b>-3,771,477.74</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-320,495.16</b>	<b>-4,422,141.85</b>

**BALANCE SHEET FOR 2023 11**

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

## BALANCE SHEET FOR 2023 11

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	-28,327.48	10,151,685.56
80	6232	ACCUM DEPREC-TECH EQUIPMENT	28,154.18	-6,728,774.38
80	6241	VEHICLES	.00	16,831,743.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-12,626,362.42
80	6251	MACHINERY AND EQUIPMENT	-450.00	5,567,973.88
80	6252	ACCUM DEPR-MACHINERY & EQUIP	450.00	-2,976,928.46
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		-173.30	238,470,387.67
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	173.30	866.50
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-238,471,254.17
	TOTAL FUND BALANCE		173.30	-238,470,387.67
	TOTAL LIABILITIES + FUND BALANCE		173.30	-238,470,387.67

**BALANCE SHEET FOR 2023 11**

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 \*\*