

BALANCE SHEET REPORT FOR FY2023

| GENERAL FUND (1) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 8,233,226.61 |
| RECEIVABLE FROM SPECIAL REV FN | 1,917,924.57 |
| TOTAL ASSETS | 10,151,151.18 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -113,252.21 |
| HRI | 79,816.08 |
| KHPA | -128,013.77 |
| COMPENSATION ABSENCES CURRENT | -50,563.96 |
| TOTAL LIABILITIES | -212,013.86 |
| FUND BALANCE | |
| ASSIGNED-PURCH OBL - PRD 13/YE | -2,970.28 |
| ASSIGNED - OTHER | -828,272.57 |
| UNASSIGNED FUND BALANCE | -9,107,894.47 |
| TOTAL FUND BALANCE FOR FUND 1 | -9,939,137.32 |

BALANCE SHEET REPORT FOR FY2023

| SPECIAL REVENUE (2) | | ACCOUNT |
|--------------------------------|---------------|---------|
| LIABILITIES | | BALANCE |
| INTERFUND PAYABLES | -1,917,924.57 | |
| ACCOUNTS PAYABLE | -27,081.97 | |
| TOTAL LIABILITIES | -1,945,006.54 | |
| FUND BALANCE | | |
| ASSIGNED-PURCH OBL - PRD 13/YE | -132.79 | |
| UNASSIGNED FUND BALANCE | 1,945,139.33 | |
| TOTAL FUND BALANCE FOR FUND 2 | 1,945,006.54 | |

BALANCE SHEET REPORT FOR FY2023

| DIST ACTIVITY (SPEC REV MY) (22) | ACCOUNT BALANCE |
|----------------------------------|-----------------|
| ASSETS | |
| CASH IN BANK | 1,464,693.48 |
| TOTAL ASSETS | 1,464,693.48 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | 124.87 |
| TOTAL LIABILITIES | 124.87 |
| FUND BALANCE | |
| RESTRICTED NET POSITION | -1,464,660.35 |
| ASSIGNED-PURCH OBL - PRD 13/YE | -158.00 |
| TOTAL FUND BALANCE FOR FUND 22 | -1,464,818.35 |

BALANCE SHEET REPORT FOR FY2023

| DISTR ACTIV FUND-SPECIAL REVEN (25) | ACCOUNT BALANCE |
|-------------------------------------|-----------------|
| ASSETS | |
| OTHER CASH - SAF FUND 25 | 643,708.45 |
| TOTAL ASSETS | 643,708.45 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -643,708.45 |
| TOTAL FUND BALANCE FOR FUND 25 | -643,708.45 |

BALANCE SHEET REPORT FOR FY2023

| BUILDING FUND (5 CENT LEVY) (320) | | ACCOUNT BALANCE |
|-----------------------------------|--|-----------------|
| ASSETS | | |
| CASH IN BANK | | 886,720.33 |
| TOTAL ASSETS | | 886,720.33 |
| FUND BALANCE | | |
| RESTRICTED-SFCC ESCROW-CURRENT | | -886,720.33 |
| TOTAL FUND BALANCE FOR FUND 320 | | -886,720.33 |

BALANCE SHEET REPORT FOR FY2023

| CONSTRUCTION FUND (360) | | ACCOUNT BALANCE |
|---------------------------------|--|-----------------|
| ASSETS | | |
| CASH IN BANK | | 2,633,264.80 |
| TOTAL ASSETS | | 2,633,264.80 |
| LIABILITIES | | |
| ACCOUNTS PAYABLE | | -4,564.93 |
| TOTAL LIABILITIES | | -4,564.93 |
| FUND BALANCE | | |
| RESTRICTED-FUTURE CONSTR BG-1 | | -2,628,699.87 |
| TOTAL FUND BALANCE FOR FUND 360 | | -2,628,699.87 |

BALANCE SHEET REPORT FOR FY2023

| DEBT SERVICE FUND (400) | | ACCOUNT BALANCE |
|---------------------------------|--|-----------------|
| ASSETS | | |
| INVESTMENTS | | 1,103,230.68 |
| TOTAL ASSETS | | 1,103,230.68 |
| FUND BALANCE | | |
| RESTRICTED - DEBT SERVICE | | -1,103,230.68 |
| TOTAL FUND BALANCE FOR FUND 400 | | -1,103,230.68 |

BALANCE SHEET REPORT FOR FY2023

| FOOD SERVICE FUND (51) | | ACCOUNT |
|--------------------------------|--|---------------|
| | | BALANCE |
| ASSETS | | |
| CASH IN BANK | | 5,834,609.76 |
| INVENTORIES FOR CONSUMPTION | | 106,886.11 |
| DEFERRED OUTFLOW OF RESOURCES | | 541,965.00 |
| DEFERRED OUTFLOW OF RESOURCES | | 568,958.00 |
| TOTAL ASSETS | | 7,052,418.87 |
| LIABILITIES | | |
| ACCOUNTS PAYABLE | | -58,160.95 |
| UNFUNDED OPEB LIABILITIES | | -875,294.00 |
| PENSION LIABILITY | | -2,915,724.00 |
| DEFERRED INFLOWS O | | -512,739.00 |
| DEFERRED INFLOW PENSIONS | | -549,623.00 |
| TOTAL LIABILITIES | | -4,911,540.95 |
| FUND BALANCE | | |
| UNRESTRICTED NET ASSETS | | -5,883,334.92 |
| RESTRICTED-OTHER OPEB | | 846,068.00 |
| RESTRICTED-OTHER PENSION | | 2,896,389.00 |
| TOTAL FUND BALANCE FOR FUND 51 | | -2,140,877.92 |

BALANCE SHEET REPORT FOR FY2023

| ADULT EDUCATION (54) | | ACCOUNT |
|--------------------------------|--|------------|
| ASSETS | | BALANCE |
| CASH IN BANK | | 18,560.34 |
| TOTAL ASSETS | | 18,560.34 |
| FUND BALANCE | | |
| UNRESTRICTED NET ASSETS | | -18,560.34 |
| TOTAL FUND BALANCE FOR FUND 54 | | -18,560.34 |

BALANCE SHEET REPORT FOR FY2023

| FIDUCIARY FUND - INVESTMENTS (7000) | | ACCOUNT BALANCE |
|-------------------------------------|--|-----------------|
| ASSETS | | |
| CASH IN BANK | | 6,743.57 |
| TOTAL ASSETS | | 6,743.57 |
| FUND BALANCE | | |
| UNASSIGNED FUND BALANCE | | -6,743.57 |
| TOTAL FUND BALANCE FOR FUND 7000 | | -6,743.57 |

BALANCE SHEET REPORT FOR FY2023

| GOVERNMENTAL ASSETS (8) | ACCOUNT BALANCE |
|--------------------------------------|-----------------------|
| ASSETS | |
| LAND | 2,370,366.28 |
| LAND IMPROVEMENTS | 1,328,404.42 |
| ACCUM DEPR - LAND IMPROVEMENTS | -38,913.46 |
| BUILDINGS & BLDG IMPROVEMENTS | 119,200,716.03 |
| ACCUM DEPR - BUILDINGS | -41,292,956.81 |
| TECHNOLOGY EQUIPMENT | 1,928,450.16 |
| ACCUM DEPR - TECH EQUIPMENT | -914,560.00 |
| VEHICLES | 6,815,189.05 |
| ACCUM DEPR - VEHICLES | -5,156,205.41 |
| GENERAL EQUIPMENT | 5,837,075.65 |
| ACCUM DEPR - GENERAL EQUIP. | -2,852,681.33 |
| CONSTRUCTION WORK IN PROGRESS | 12,047,186.79 |
| TOTAL ASSETS | 99,272,071.37 |
| FUND BALANCE | |
| INVESTMENT IN GOVT ASSETS | -99,272,071.37 |
| TOTAL FUND BALANCE FOR FUND 8 | -99,272,071.37 |

BALANCE SHEET REPORT FOR FY2023

| FOOD SERVICE ASSETS (81) | ACCOUNT BALANCE |
|--------------------------------|-----------------|
| ASSETS | |
| BUILDINGS & BLDG IMPROVEMENTS | 7,322,067.00 |
| ACCUM DEPR - BUILDINGS | -3,498,684.11 |
| VEHICLES | 59,980.00 |
| ACCUM DEPR - VEHICLES | -27,863.33 |
| GENERAL EQUIPMENT | 2,001,131.51 |
| ACCUM DEPR - GENERAL EQUIP. | -1,930,586.07 |
| TOTAL ASSETS | 3,926,045.00 |
| FUND BALANCE | |
| INVESTMENT IN BUSINESS ASSETS | -3,926,045.00 |
| TOTAL FUND BALANCE FOR FUND 81 | -3,926,045.00 |

BALANCE SHEET REPORT FOR FY2023

| ADULT EDUCATION ASSETS (84) | | ACCOUNT |
|-----------------------------|--|-----------|
| ASSETS | | BALANCE |
| TECHNOLOGY EQUIPMENT | | 6,100.00 |
| ACCUM DEPR - TECH EQUIPMENT | | -6,100.00 |
| TOTAL ASSETS | | .00 |

BALANCE SHEET REPORT FOR FY2023

| ADULT EDUCATION ASSETS (84) | ACCOUNT BALANCE |
|-----------------------------|--------------------|
|-----------------------------|--------------------|

** END OF REPORT - Generated by Joe Murley **