

## BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-8,189,213.07	10,168,057.41
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,409.21	-1,317.57
10	6111	INVESTMENTS	47,834.35	17,480,855.31
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6134	RECEIVABLE FROM DAYCARE	-18,989.99	88,621.20
10	6139	RECEIVABLE FROM FOOD SVC FND	-392,582.12	.00
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	-58,328.48	-105,548.85
	<b>TOTAL ASSETS</b>		<b>-8,612,688.52</b>	<b>28,220,279.65</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-250,308.70	-268,505.40
10	7461B	REFUNDABLE TUITION LIABILITY	-11,028.00	-44,612.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-22,407.83	-22,479.79
10	7461E	FLEXIBLE SPENDING WH	-61,256.71	-88,415.60
10	7461F	EYEMED VISION INSURANCE W/H	-11,561.65	-6,348.04
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-5,615.31	-20,153.92
10	7461H	DENTAL INSURANCE WH	-24,724.55	-47,990.84
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-507.18
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	48.64	51.38
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	.00	144.03
10	7461R	UNEMPLOYMENT LIABILITY	9,890.50	-34.65
10	7461T	KY HEALTH INS WH	-260,613.13	-478,636.70
10	7461V	KY DEFERRED COMP WH	-64,458.43	-64,458.43
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-144,168.38	-141,645.86
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-8,476.00	-17,512.08
10	7470	SYMETRA STD LTD WH	-1,437.89	-25,600.81
10	7471	FEDERAL INC TAX WITHHOLDINGS	-27.37	3,516.94
10	7472	FICA SS LIABILITY	-48.58	1,734.19
10	7473	KY INCOME TAX WITHHOLDINGS	-58.67	-415.54
10	7474	KTRS LIABILITY	-1,472,043.06	-1,476,133.77
10	7475	CERS LIABILITY	-316,996.63	-731,561.28
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	-2,253.41	-5,583.07
10	7603	PURCHASE OBLIGATIONS	-958,429.56	1,106,173.27
	<b>TOTAL LIABILITIES</b>		<b>-3,605,974.72</b>	<b>-2,753,784.95</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,406,631.03	-118,869,085.39
10	7602	EXPENDITURES CONTROL	15,666,864.71	94,552,903.59
10	8753	ASSIGNED-PURCH OBL - CURRENT	958,429.56	-1,106,173.27
10	8770	UNASSIGNED FUND BALANCE	.00	-44,139.63
	<b>TOTAL FUND BALANCE</b>		<b>12,218,663.24</b>	<b>-25,466,494.70</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>8,612,688.52</b>	<b>-28,220,279.65</b>

**BALANCE SHEET FOR 2023 12**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-1,404,029.91	-316,265.76
20	6150	OTHER RECEIVABLES	.00	1,000.00
		<b>TOTAL ASSETS</b>	<b>-1,404,029.91</b>	<b>-315,265.76</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-13,452.09	-20,513.01
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-210,016.04	.00
		<b>TOTAL LIABILITIES</b>	<b>-223,468.13</b>	<b>-19,513.01</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-520,500.29	-11,969,132.21
20	7602	EXPENDITURES CONTROL	1,937,982.29	12,303,910.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	210,016.04	.00
		<b>TOTAL FUND BALANCE</b>	<b>1,627,498.04</b>	<b>334,778.77</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,404,029.91</b>	<b>315,265.76</b>

**BALANCE SHEET FOR 2023 12**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	61,015.39	2,133,621.01
		<b>TOTAL ASSETS</b>	<b>61,015.39</b>	<b>2,133,621.01</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-14,355.42	-14,355.42
21	7603	PURCHASE OBLIGATIONS	-189,391.21	49,174.38
		<b>TOTAL LIABILITIES</b>	<b>-203,746.63</b>	<b>34,818.96</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-231,889.74	-2,768,600.33
21	7602	EXPENDITURES CONTROL	185,229.77	2,579,244.19
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	189,391.21	-49,174.38
21	8770	UNASSIGNED FUND BALANCE	.00	-40,000.00
		<b>TOTAL FUND BALANCE</b>	<b>142,731.24</b>	<b>-2,168,439.97</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-61,015.39</b>	<b>-2,133,621.01</b>

## BALANCE SHEET FOR 2023 12

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	15,978.32	473,307.21
		TOTAL ASSETS	15,978.32	473,307.21
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	-613.90	-613.90
22	7603	PURCHASE OBLIGATIONS	-5,466.93	828.57
		TOTAL LIABILITIES	-6,080.83	214.67
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-86,128.75	-953,904.13
22	7602	EXPENDITURES CONTROL	70,764.33	930,085.06
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	5,466.93	-828.57
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
		TOTAL FUND BALANCE	-9,897.49	-473,521.88
		TOTAL LIABILITIES + FUND BALANCE	-15,978.32	-473,307.21

**BALANCE SHEET FOR 2023 12**

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 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	2,788,171.48
		TOTAL ASSETS	.00	2,788,171.48
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-1,203,523.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
31	8737	RESTRICTED - OTHER	-1,856,235.87	759,674.52
31	8738	RESTRICTED SFCC ESCROW CURRENT	1,856,235.87	.00
		TOTAL FUND BALANCE	.00	-2,788,171.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,788,171.48

**BALANCE SHEET FOR 2023 12**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-5,125,488.41	16,389,787.14
		<b>TOTAL ASSETS</b>	<b>-5,125,488.41</b>	<b>16,389,787.14</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-4,086,243.91	-24,455,579.00
32	7602	EXPENDITURES CONTROL	9,211,732.32	23,826,146.59
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	-4,675,617.71	-10,947,539.76
32	8738	RESTRICTED SFCC ESCROW CURRENT	4,675,617.71	.00
		<b>TOTAL FUND BALANCE</b>	<b>5,125,488.41</b>	<b>-16,389,787.14</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>5,125,488.41</b>	<b>-16,389,787.14</b>

## BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	8,210,724.04	11,779,129.91
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	3,339.04	1,675,367.31
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
TOTAL ASSETS			8,214,063.08	17,314,628.50
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7421	ACCOUNTS PAYABLE	-36,635.52	-36,635.52
36	7603	PURCHASE OBLIGATIONS	-594,661.93	774,406.68
TOTAL LIABILITIES			-631,297.45	632,596.16
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-9,444,626.04	-21,979,054.97
36	7602	EXPENDITURES CONTROL	1,267,198.48	6,408,626.18
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	594,661.93	-774,406.68
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
TOTAL FUND BALANCE			-7,582,765.63	-17,947,224.66
TOTAL LIABILITIES + FUND BALANCE			-8,214,063.08	-17,314,628.50



**BALANCE SHEET FOR 2023 12**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-14,384,859.59
40	7602	EXPENDITURES CONTROL	.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 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-467,856.81	4,291,541.29
51	6130	INTERFUND RECEIVABLES	392,582.12	.00
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>-75,274.69</b>	<b>5,364,599.05</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	64,269.57	-31,855.24
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	-48,673.01	.00
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>15,596.56</b>	<b>-4,367,028.24</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-347,691.99	-6,018,358.76
51	7602	EXPENDITURES CONTROL	358,697.11	6,084,710.00
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	48,673.01	.00
	<b>TOTAL FUND BALANCE</b>		<b>59,678.13</b>	<b>-997,570.81</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>75,274.69</b>	<b>-5,364,599.05</b>

## BALANCE SHEET FOR 2023 12

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	268,443.06	4,656,347.10
52	6130	INTERFUND RECEIVABLES	18,989.99	-88,621.20
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
	<b>TOTAL ASSETS</b>		<b>287,433.05</b>	<b>4,709,574.90</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-14,534.60	-14,534.60
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	-60,739.50	18,581.39
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
	<b>TOTAL LIABILITIES</b>		<b>-75,274.10</b>	<b>-725,938.21</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-375,624.45	-6,984,646.93
52	7602	EXPENDITURES CONTROL	102,726.00	2,431,455.63
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	60,739.50	-18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	15,089.31
	<b>TOTAL FUND BALANCE</b>		<b>-212,158.95</b>	<b>-3,983,636.69</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-287,433.05</b>	<b>-4,709,574.90</b>

**BALANCE SHEET FOR 2023 12**

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 12**

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	62,667.00	5,337,919.04
80	6212	ACCUM DEPREC-LAND IMPROVMNTS	-189,810.93	-2,606,730.86
80	6221	BUILDINGS & BLDG IMPROVEMENTS	233,185.53	306,872,366.07
80	6222	ACCUM DEPREC-BUILDINGS	-7,972,600.30	-118,264,804.50
80	6231	TECHNOLOGY EQUIPMENT	93,890.00	10,245,575.56
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-1,163,886.90	-7,892,661.28
80	6241	VEHICLES	1,081,764.00	17,449,941.53
80	6242	ACCUM DEPREC-VEHICLES	-887,615.94	-13,050,412.36
80	6251	MACHINERY AND EQUIPMENT	436,809.56	6,004,783.44
80	6252	ACCUM DEPR-MACHINERY & EQUIP	-377,163.30	-3,354,091.76
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	29,498.33	2,724,429.07
80	6272	ACCUM DEPREC-INFRASTRUCTURE	-134,022.91	-1,938,132.14
	<b>TOTAL ASSETS</b>		<b>-8,787,285.86</b>	<b>229,683,101.81</b>
<b>FUND BALANCE</b>				
80	7602	EXPENDITURES CONTROL	10,725,100.28	10,725,966.78
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-1,937,814.42	-240,409,068.59
	<b>TOTAL FUND BALANCE</b>		<b>8,787,285.86</b>	<b>-229,683,101.81</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>8,787,285.86</b>	<b>-229,683,101.81</b>

**BALANCE SHEET FOR 2023 12**

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	23,201.00	7,294,748.00
81	6222	ACCUM DEPREC-BUILDINGS	-142,930.98	-2,900,160.12
81	6231	TECHNOLOGY EQUIPMENT	.00	13,549.00
81	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-13,536.33
81	6241	VEHICLES	63,316.68	106,725.68
81	6242	ACCUM DEPREC-VEHICLES	-10,488.67	-43,158.75
81	6251	MACHINERY AND EQUIPMENT	713,931.48	2,587,488.09
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	-76,448.61	-1,593,296.44
	<b>TOTAL ASSETS</b>		<b>570,580.90</b>	<b>5,452,359.13</b>
<b>FUND BALANCE</b>				
81	7602	EXPENDITURES CONTROL	229,868.26	229,868.26
81	8711	INVESTMENT IN BUSINESS ASSETS	-800,449.16	-5,682,227.39
	<b>TOTAL FUND BALANCE</b>		<b>-570,580.90</b>	<b>-5,452,359.13</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-570,580.90</b>	<b>-5,452,359.13</b>

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