

**BALANCE SHEET REPORT FOR FY2023**

| GENERAL FUND (1)               | ACCOUNT BALANCE |
|--------------------------------|-----------------|
| <b>ASSETS</b>                  |                 |
| CASH IN BANK                   | -11,053,207.00  |
| PETTY CASH                     | 100.00          |
| INVESTMENTS                    | 24,405,401.67   |
| INTERFUND RECEIVABLES          | 5,882,388.59    |
| ACCOUNTS RECEIVABLE            | 321,319.64      |
| TOTAL ASSETS                   | 19,556,002.90   |
| <b>LIABILITIES</b>             |                 |
| ACCOUNTS PAYABLE               | -233,756.87     |
| ALLSTATE ACCR SAL & BENFT PAYA | -9,687.88       |
| DEF COMP ACCR SAL & BENFT PAYA | -31,517.25      |
| FED REIM ACCR SAL & BENFT PAYA | -113,685.41     |
| GARNISHMENT ACCR SAL & BENFT P | -257.60         |
| HEALTH INS ACCR SAL & BENFT PA | -118,711.91     |
| FEDERAL TAX WITHHELD PAYABLE   | -174,454.07     |
| FICA WITHHELD PAYABLE          | -124,582.71     |
| STATE TAX WITHHELD PAYABLE     | -29.21          |
| KTRS WITHHELD PAYABLE          | -405,948.14     |
| CERS WITHHELD PAYABLE          | -192,938.31     |
| TOTAL LIABILITIES              | -1,405,569.36   |
| <b>FUND BALANCE</b>            |                 |
| COMMITTED - SICK LEAVE PAYABLE | -100,000.00     |
| ASSIGNED-PURCH OBL - PRD 13/YE | -22,478.27      |
| UNASSIGNED FUND BALANCE        | -18,027,955.27  |
| TOTAL FUND BALANCE FOR FUND 1  | -18,150,433.54  |

BALANCE SHEET REPORT FOR FY2023

| SPECIAL REVENUE (2)    |  | ACCOUNT       |
|------------------------|--|---------------|
|                        |  | BALANCE       |
| ASSETS                 |  |               |
| ACCOUNTS RECEIVABLE    |  | 7,978,388.83  |
| TOTAL ASSETS           |  | 7,978,388.83  |
| LIABILITIES            |  |               |
| INTERFUND PAYABLES     |  | -5,882,388.59 |
| ACCOUNTS PAYABLE       |  | -362,910.64   |
| ADVANCES FROM GRANTORS |  | -1,733,089.60 |
| TOTAL LIABILITIES      |  | -7,978,388.83 |

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| SPECIAL REVENUE SAF (25)       |  | ACCOUNT BALANCE |
|--------------------------------|--|-----------------|
| ASSETS                         |  |                 |
| OTHER CASH                     |  | 444,739.74      |
| TOTAL ASSETS                   |  | 444,739.74      |
| FUND BALANCE                   |  |                 |
| RESTRICTED - OTHER             |  | -444,739.74     |
| TOTAL FUND BALANCE FOR FUND 25 |  | -444,739.74     |

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| CAPITAL OUTLAY FUND (310)       |  | ACCOUNT BALANCE |
|---------------------------------|--|-----------------|
| ASSETS                          |  |                 |
| CASH IN BANK                    |  | 1,375,519.49    |
| TOTAL ASSETS                    |  | 1,375,519.49    |
| FUND BALANCE                    |  |                 |
| RESTRICTED-SFCC ESCROW-PRIOR    |  | -674,340.99     |
| RESTRICTED-FUTURE CONSTR BG-1   |  | -139,182.50     |
| RESTRICTED-SFCC ESCROW-CURRENT  |  | -561,996.00     |
| TOTAL FUND BALANCE FOR FUND 310 |  | -1,375,519.49   |

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| BUILDING FUND (5 CENT LEVY) (320) |  | ACCOUNT BALANCE |
|-----------------------------------|--|-----------------|
| ASSETS                            |  |                 |
| CASH IN BANK                      |  | 5,032,700.86    |
| TOTAL ASSETS                      |  | 5,032,700.86    |
| FUND BALANCE                      |  |                 |
| RESTRICTED-SFCC ESCROW-PRIOR      |  | -2,464,619.22   |
| RESTRICTED-SFCC ESCROW-CURRENT    |  | -2,568,081.64   |
| TOTAL FUND BALANCE FOR FUND 320   |  | -5,032,700.86   |

**BALANCE SHEET REPORT FOR FY2023**

| CONSTRUCTION FUND (360)         |  | ACCOUNT BALANCE |
|---------------------------------|--|-----------------|
| <b>ASSETS</b>                   |  |                 |
| CASH IN BANK                    |  | -153,126.14     |
| CASH IN BANK                    |  | 389,260.83      |
| CASH IN BANK                    |  | 20,693.00       |
| CASH IN BANK                    |  | -95,609.40      |
| CASH IN BANK                    |  | -270,450.08     |
| CASH IN BANK                    |  | 1,243,229.45    |
| CASH IN BANK                    |  | 231,910.25      |
| CASH IN BANK                    |  | 554,371.06      |
| TOTAL ASSETS                    |  | 1,920,278.97    |
| <b>LIABILITIES</b>              |  |                 |
| ACCOUNTS PAYABLE                |  | -422,484.73     |
| TOTAL LIABILITIES               |  | -422,484.73     |
| <b>FUND BALANCE</b>             |  |                 |
| RESTRICTED-FUTURE CONSTR BG-1   |  | -1,497,794.24   |
| TOTAL FUND BALANCE FOR FUND 360 |  | -1,497,794.24   |

**BALANCE SHEET REPORT FOR FY2023**

| FOOD SERVICE FUND (51)         | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| <b>ASSETS</b>                  |                    |
| CASH IN BANK                   | 1,280,441.84       |
| ACCOUNTS RECEIVABLE            | 31,039.62          |
| DEFERRED OUTFLOWS OF RESOURCES | 218,480.32         |
| DEFERRED OUTFLOWS OF RESOURCES | 415,033.80         |
| TOTAL ASSETS                   | 1,944,995.58       |
| <b>LIABILITIES</b>             |                    |
| ACCOUNTS PAYABLE               | -19,577.63         |
| UNFUNDED OPEB LIABILITIES      | -488,176.55        |
| UNFUNDED PENSION LIABILITIES   | -1,788,483.94      |
| DEFERRED INFLOW OF RESOURCES   | -311,548.53        |
| DEFERRED INFLOW OF RESOURCES   | -324,984.77        |
| TOTAL LIABILITIES              | -2,932,771.42      |
| <b>FUND BALANCE</b>            |                    |
| RESTRICTED - OTHER OPEB LIABIL | 581,244.76         |
| RESTRICTED - OTHER PENSIONS    | 1,698,434.91       |
| RESTRICTED NET POSITION        | -1,291,903.83      |
| TOTAL FUND BALANCE FOR FUND 51 | 987,775.84         |

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| GOVERNMENTAL ASSETS (8)              | ACCOUNT BALANCE       |
|--------------------------------------|-----------------------|
| <b>ASSETS</b>                        |                       |
| LAND                                 | 1,201,961.00          |
| A/D LAND                             | -222.72               |
| LAND IMPROVEMENTS                    | 2,742,697.24          |
| A/D LAND IMPROVEMENTS                | -1,720,095.43         |
| BUILDINGS AND IMPROVEMENTS           | 39,596,173.11         |
| A/D BUILDINGS                        | -26,021,140.15        |
| TECHNOLOGY EQUIPMENT                 | 170,364.01            |
| A/D TECHNOLOGY EQUIPMENT             | -134,994.00           |
| VEHICLES                             | 5,897,510.20          |
| A/D VEHICLES                         | -4,815,955.15         |
| GENERAL EQUIPMENT                    | 885,517.76            |
| A/D GENERAL EQUIPMENT                | -638,222.80           |
| <b>TOTAL ASSETS</b>                  | <b>17,163,593.07</b>  |
| <b>FUND BALANCE</b>                  |                       |
| INVESTMENT IN GOVT. ASSETS           | -17,163,593.07        |
| <b>TOTAL FUND BALANCE FOR FUND 8</b> | <b>-17,163,593.07</b> |



BALANCE SHEET REPORT FOR FY2023

| FOOD SERVICE ASSETS (81)       | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| BUILDINGS AND IMPROVEMENTS     | 993,436.00         |
| A/D BUILDINGS                  | -766,895.38        |
| GENERAL EQUIPMENT              | 701,473.02         |
| A/D GENERAL EQUIPMENT          | -553,502.79        |
| TOTAL ASSETS                   | 374,510.85         |
| FUND BALANCE                   |                    |
| NET INVESTMENT IN CAPITAL ASSE | -374,510.85        |
| TOTAL FUND BALANCE FOR FUND 81 | -374,510.85        |

BALANCE SHEET REPORT FOR FY2023

| FOOD SERVICE ASSETS (81) | ACCOUNT<br>BALANCE |
|--------------------------|--------------------|
|--------------------------|--------------------|

\*\* END OF REPORT - Generated by KRISTI CURRY \*\*