

BALANCE SHEET REPORT FOR FY2023

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH-GENERAL FUND	10,237,649.54
CASH IN PAYROLL CLEARING ACCT	-1,317.57
INVESTMENTS	17,527,312.18
TAXES RECEIVABLE	713,685.16
RECEIVABLE FROM DAYCARE	88,621.20
ACCOUNTS RECEIVABLE	43,217.05
TOTAL ASSETS	28,609,167.56
LIABILITIES	
OTHER PAYABLES ACCRUED	-105,548.85
ACCOUNTS PAYABLE	-266,952.80
REFUNDABLE TUITION LIABILITY	-44,612.00
ACC CRITICAL CANCER HOSP WH	-22,479.79
FLEXIBLE SPENDING WH	-88,415.60
EYEMED VISION INSURANCE W/H	-6,348.04
LIFE INS WH (SYMETRA NATWIDE)	-20,153.92
DENTAL INSURANCE WH	-47,990.84
KY EDU ASSC (KEA) & KAPE DUES	-507.18
KY ASSOC SCHOOL ADMIN DUES WH	51.38
CLASSROOM TEACHERS	-300.00
MISCELLANEOUS WH	144.03
UNEMPLOYMENT LIABILITY	-34.65
KY HEALTH INS WH	-478,636.70
KY DEFERRED COMP WH	-64,458.43
EMPLR COST OF INSURN COVERAGE	5,669.20
FEDERALLY FUNDED BENEFITS PAYB	-141,645.86
LOCAL WITHHOLDING-LAGRANGE	-17,512.08
SYMETRA STD LTD WH	-25,600.81
FEDERAL INC TAX WITHHOLDINGS	3,516.94
FICA SS LIABILITY	1,734.19
KY INCOME TAX WITHHOLDINGS	-415.54
KTRS LIABILITY	-1,476,133.77
CERS LIABILITY	-731,561.28
COMPENSATED ABSENCES SICK LIAB	-477,586.00
INDIANA TAX WITHHOLDING	-5,583.07
TOTAL LIABILITIES	-4,011,361.47
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-1,106,173.27
UNASSIGNED FUND BALANCE	-23,491,632.82
TOTAL FUND BALANCE FOR FUND 1	-24,597,806.09

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SPECIAL REVENUE (2)		ACCOUNT
ASSETS		BALANCE
ACCOUNTS RECEIVABLE		606,215.00
TOTAL ASSETS		606,215.00
LIABILITIES		
INTERFUND PAYABLES		-183,472.05
ACCOUNTS PAYABLE		-423,742.95
ADVANCES FROM GRANTORS/OTHERS		1,000.00
TOTAL LIABILITIES		-606,215.00

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DISTRICT ACTIVITY FUND 21 AY (21)		ACCOUNT BALANCE
ASSETS		
CASH-GENERAL FUND		2,133,621.01
TOTAL ASSETS		2,133,621.01
LIABILITIES		
OTHER PAYABLES ACCRUED		-12,899.60
ACCOUNTS PAYABLE		-14,355.42
TOTAL LIABILITIES		-27,255.02
FUND BALANCE		
RESTRICTED OTHER		-2,057,191.61
ASSIGNED-PURCH OBL - PRD 13/YE		-49,174.38
TOTAL FUND BALANCE FOR FUND 21		-2,106,365.99

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DISTRICT ACTIVITY FUND 22 MY (22)		ACCOUNT BALANCE
ASSETS		
CASH-DISTRICT ACTIVITY		473,307.21
TOTAL ASSETS		473,307.21
LIABILITIES		
ACCOUNTS PAYABLE		-613.90
TOTAL LIABILITIES		-613.90
FUND BALANCE		
RESTRICTED - OTHER		-471,864.74
ASSIGNED-PURCH OBL - PRD 13/YE		-828.57
TOTAL FUND BALANCE FOR FUND 22		-472,693.31

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SCHOOL ACTIVITY FUND 25 (25)	ACCOUNT BALANCE
ASSETS	
CASH - OTHER	1,159,871.08
ACCOUNTS RECEIVABLE	225.87
TOTAL ASSETS	1,160,096.95
LIABILITIES	
OTHER PAYABLES ACCRUED	-54,592.15
TOTAL LIABILITIES	-54,592.15
FUND BALANCE	
RESTRICTED OTHER	-1,105,504.80
TOTAL FUND BALANCE FOR FUND 25	-1,105,504.80

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CAPITAL OUTLAY FUND (310)		ACCOUNT BALANCE
ASSETS		
CASH-CAPITAL OUTLAY		2,788,171.48
TOTAL ASSETS		2,788,171.48
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-4,307,520.52
RESTRICTED SFCC ESCROW CURRENT		1,519,349.04
TOTAL FUND BALANCE FOR FUND 310		-2,788,171.48

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BLDING FUND (5CNT LEVY-DT SVC) (320)		ACCOUNT BALANCE
ASSETS		
CASH-SPECIAL VOTED BLDG FUND		16,012,655.10
TOTAL ASSETS		16,012,655.10
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-5,025,773.55
RESTRICTED-FUTURE CONSTR BG-1		-10,986,881.55
TOTAL FUND BALANCE FOR FUND 320		-16,012,655.10

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH-CONSTRUCTION FUND	11,779,129.91
CASH-OCMS RENOV FY13	99,478.08
CASH-SOMS RENOVATION	738,086.90
CASH-NEXT GEN H.S.	1,123,685.56
CASH-CAMDEN ES RENOVATION	1,675,367.31
CASH-EOMS/BES RENOVATIONS	1,898,880.74
TOTAL ASSETS	17,314,628.50
LIABILITIES	
OTHER PAYABLES ACCRUED	-108,475.00
ACCOUNTS PAYABLE	-34,145.89
TOTAL LIABILITIES	-142,620.89
FUND BALANCE	
RESTRICTED-FUTURE CONSTRUCTION	-17,172,007.61
TOTAL FUND BALANCE FOR FUND 360	-17,172,007.61

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DEBT SERVICE FUND (400)		ACCOUNT BALANCE
ASSETS		
CASH-DEBT SERVICE FUND		377,132.05
TOTAL ASSETS		377,132.05
FUND BALANCE		
RESTRICTED - OTHER		-377,132.05
TOTAL FUND BALANCE FOR FUND 400		-377,132.05

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH-FOOD SERVICE	4,291,541.29
ACCOUNTS RECEIVABLE	16,870.00
INVENTORIES FOR CONSUMPTION	153,291.76
DEFRD OUTFLOWS OPEBen LIAB	435,022.00
DEFRD OUTFLOWS PENSION LIAB	794,983.00
TOTAL ASSETS	5,691,708.05
LIABILITIES	
ACCOUNTS PAYABLE	-5,556.87
UNFUNDED OPEBen LIABILITY	-792,813.00
UNFUNDED PENSION LIABILITY	-2,903,711.00
DEFERRED INFLOW OPEB LIAB	-453,765.00
DEFERRED INFLOW PENSION LIAB	-443,121.00
TOTAL LIABILITIES	-4,598,966.87
FUND BALANCE	
RESTRICTED OPEBen LIAB ENTPRIS	811,556.00
RESTRICTED OTHER PENSION	2,551,849.00
RESTRICTED-NET POSITION	-4,225,482.42
RSTRCTD NET POSITION INVENTORY	-230,663.76
TOTAL FUND BALANCE FOR FUND 51	-1,092,741.18

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DAYCARE PROGRAM (52)	ACCOUNT BALANCE
ASSETS	
CASH-DAYCARE	4,656,347.10
DEFRD OUTFLOWS OPEBen LIAB	30,553.00
DEFRD OUTFLOWS PENSION LIAB	55,833.00
TOTAL ASSETS	4,742,733.10
LIABILITIES	
OTHER PAYABLES ACCRUED	-4,829.72
ACCOUNTS PAYABLE	-103,155.80
UNFUNDED OPEBen LIABILITY	-55,681.00
UNFUNDED PENSION LIABILITY	-203,934.00
DEFERRED INFLOW OPEB LIAB	-31,869.00
DEFERRED INFLOW PENSION LIAB	-31,121.00
TOTAL LIABILITIES	-430,590.52
FUND BALANCE	
UNRESTRICTED NET ASSETS	-4,513,191.30
RESTRICTED OPEBen LIAB ENTPRIS	56,997.00
RESTRICTED OTHER PENSION	179,222.00
RESTRICTED-NET POSITION	-35,170.28
TOTAL FUND BALANCE FOR FUND 52	-4,312,142.58

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FIDUCIARY - PENS/INVST/PRIVATE (700		ACCOUNT
		BALANCE
ASSETS		
CASH-CUNDIFF DONATION		4,931.05
TOTAL ASSETS		4,931.05
FUND BALANCE		
RESTRICTED - OTHER		-4,931.05
TOTAL FUND BALANCE FOR FUND 7000		-4,931.05

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GOVERNMENTAL CAPITAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	13,696,302.00
LAND IMPROVEMENTS	5,337,919.04
ACCUM DEPREC-LAND IMPROVMNTS	-2,606,730.86
BUILDINGS & BLDG IMPROVEMENTS	306,872,366.07
ACCUM DEPREC-BUILDINGS	-118,264,804.50
TECHNOLOGY EQUIPMENT	10,245,575.56
ACCUM DEPREC-TECH EQUIPMENT	-7,892,661.28
VEHICLES	17,449,941.53
ACCUM DEPREC-VEHICLES	-13,050,412.36
MACHINERY AND EQUIPMENT	6,004,783.44
ACCUM DEPR-MACHINERY & EQUIP	-3,354,091.76
CONSTRUCTION WORK IN PROGRESS	14,458,618.00
INFRASTRUCTURE	2,724,429.07
ACCUM DEPREC-INFRASTRUCTURE	-1,938,132.14
TOTAL ASSETS	229,683,101.81
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-229,683,101.81
TOTAL FUND BALANCE FOR FUND 8	-229,683,101.81

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FOOD SERVICE CAPITAL ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BLDG IMPROVEMENTS	7,294,748.00
ACCUM DEPREC-BUILDINGS	-2,900,160.12
TECHNOLOGY EQUIPMENT	13,549.00
ACCUM DEPREC-TECH EQUIPMENT	-13,536.33
VEHICLES	106,725.68
ACCUM DEPREC-VEHICLES	-43,158.75
MACHINERY AND EQUIPMENT	2,587,488.09
ACCUM DEPREC-MACHINERY & EQUIP	-1,593,296.44
TOTAL ASSETS	5,452,359.13
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-5,452,359.13
TOTAL FUND BALANCE FOR FUND 81	-5,452,359.13

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FOOD SERVICE CAPITAL ASSETS (81)	ACCOUNT BALANCE

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