

BALANCE SHEET REPORT FOR FY2023

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH-GENERAL FUND	10,168,057.41
CASH IN PAYROLL CLEARING ACCT	-1,317.57
INVESTMENTS	17,480,855.31
TAXES RECEIVABLE	567,034.65
RECEIVABLE FROM DAYCARE	88,621.20
ACCOUNTS RECEIVABLE	22,577.50
PREPAID EXPENDITURES	-105,548.85
TOTAL ASSETS	28,220,279.65
LIABILITIES	
ACCOUNTS PAYABLE	-268,505.40
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	-430,179.00
INDIANA TAX WITHHOLDING	-5,583.07
TOTAL LIABILITIES	-3,859,958.22
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-1,106,173.27
UNASSIGNED FUND BALANCE	-23,254,148.16
TOTAL FUND BALANCE FOR FUND 1	-24,360,321.43

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH-SPECIAL REVENUE/GRANTS	-316,265.76
OTHER RECEIVABLES	1,000.00
TOTAL ASSETS	-315,265.76
LIABILITIES	
ACCOUNTS PAYABLE	-20,513.01
ADVANCES FROM GRANTORS/OTHERS	1,000.00
TOTAL LIABILITIES	-19,513.01
FUND BALANCE	
UNASSIGNED FUND BALANCE	334,778.77
TOTAL FUND BALANCE FOR FUND 2	334,778.77

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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		
ACCOUNTS PAYABLE		-14,355.42
TOTAL LIABILITIES		-14,355.42
FUND BALANCE		
RESTRICTED OTHER		-1,889,909.45
ASSIGNED-PURCH OBL - PRD 13/YE		-49,174.38
UNASSIGNED FUND BALANCE		-180,181.76
TOTAL FUND BALANCE FOR FUND 21		-2,119,265.59

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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		-448,785.08
ASSIGNED-PURCH OBL - PRD 13/YE		-828.57
UNASSIGNED FUND BALANCE		-23,079.66
TOTAL FUND BALANCE FOR FUND 22		-472,693.31

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SCHOOL ACTIVITY FUND 25 (25)	ACCOUNT BALANCE
ASSETS	
CASH - OTHER	1,217,235.67
ACCOUNTS RECEIVABLE	225.87
TOTAL ASSETS	1,217,461.54
LIABILITIES	
OTHER PAYABLES ACCRUED	-54,592.15
TOTAL LIABILITIES	-54,592.15
FUND BALANCE	
RESTRICTED OTHER	-1,162,869.39
TOTAL FUND BALANCE FOR FUND 25	-1,162,869.39

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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		-105,175.00
ACCOUNTS PAYABLE		-36,635.52
TOTAL LIABILITIES		-141,810.52
FUND BALANCE		
RESTRICTED-FUTURE CONSTRUCTION		-17,172,817.98
TOTAL FUND BALANCE FOR FUND 360		-17,172,817.98

BALANCE SHEET REPORT FOR FY2023

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

BALANCE SHEET REPORT FOR FY2023

FOOD SERVICE FUND (51)		ACCOUNT
		BALANCE
ASSETS		
CASH-FOOD SERVICE		4,291,541.29
INVENTORIES FOR CONSUMPTION		230,663.76
DEFRD OUTFLOWS OPEBen LIAB		425,425.00
DEFRD OUTFLOWS PENSION LIAB		416,969.00
TOTAL ASSETS		5,364,599.05
LIABILITIES		
ACCOUNTS PAYABLE		-31,855.24
UNFUNDED OPEBen LIABILITY		-746,605.00
UNFUNDED PENSION LIABILITY		-2,487,038.00
DEFERRED INFLOW OPEB LIAB		-453,145.00
DEFERRED INFLOW PENSION LIAB		-648,385.00
TOTAL LIABILITIES		-4,367,028.24
FUND BALANCE		
UNRESTRICTED NET ASSETS		-4,419,160.77
RESTRICTED OPEBen LIAB ENTPRIS		774,325.00
RESTRICTED OTHER PENSION		2,718,454.00
RESTRICTED-NET POSITION		159,474.72
RSTRCTD NET POSITION INVENTORY		-230,663.76
TOTAL FUND BALANCE FOR FUND 51		-997,570.81

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DAYCARE PROGRAM (52)		ACCOUNT BALANCE
ASSETS		
CASH-DAYCARE		4,656,347.10
INTERFUND RECEIVABLES		-88,621.20
DEFRD OUTFLOWS OPEBen LIAB		71,636.00
DEFRD OUTFLOWS PENSION LIAB		70,213.00
TOTAL ASSETS		4,709,574.90
LIABILITIES		
ACCOUNTS PAYABLE		-14,534.60
UNFUNDED OPEBen LIABILITY		-125,718.00
UNFUNDED PENSION LIABILITY		-418,784.00
DEFERRED INFLOW OPEB LIAB		-76,303.00
DEFERRED INFLOW PENSION LIAB		-109,180.00
TOTAL LIABILITIES		-744,519.60
FUND BALANCE		
UNRESTRICTED NET ASSETS		-4,513,191.30
RESTRICTED OPEBen LIAB ENTPRIS		130,385.00
RESTRICTED OTHER PENSION		457,751.00
RESTRICTED-NET POSITION		-40,000.00
TOTAL FUND BALANCE FOR FUND 52		-3,965,055.30

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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

BALANCE SHEET REPORT FOR FY2023

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

BALANCE SHEET REPORT FOR FY2023

FOOD SERVICE CAPITAL ASSETS (81)	ACCOUNT BALANCE
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