

## BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101CT	COMMUNITY TRUST BANK	-2,723,035.91	5,190,493.58
10	6130	INTERFUND RECEIVABLES	.00	313,679.77
10	6153	ACCOUNTS RECEIVABLE	.00	93,206.11
10	6181	PREPAID EXPENDITURES	.00	184,837.45
	<b>TOTAL ASSETS</b>		<b>-2,723,035.91</b>	<b>5,782,216.91</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	1,389,653.15	-10,972.62
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-44,673.38	-78,195.93
10	7603	PURCHASE OBLIGATIONS	-2,084.90	492,844.72
	<b>TOTAL LIABILITIES</b>		<b>1,342,894.87</b>	<b>403,676.17</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,472,178.82	-26,730,935.18
10	7602	EXPENDITURES CONTROL	3,850,234.96	22,537,886.82
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,084.90	-492,844.72
10	8757	ASSIGNED - OTHER	.00	-1,500,000.00
	<b>TOTAL FUND BALANCE</b>		<b>1,380,141.04</b>	<b>-6,185,893.08</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>2,723,035.91</b>	<b>-5,782,216.91</b>

## BALANCE SHEET FOR 2023 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101CT	COMMUNITY TRUST BANK	689,420.93	7,682,623.52
20	6153	ACCOUNTS RECEIVABLE	.00	62,766.15
	<b>TOTAL ASSETS</b>		<b>689,420.93</b>	<b>7,745,389.67</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-313,679.77
20	7421	ACCOUNTS PAYABLE	46,965.31	-6,429.53
20	7603	PURCHASE OBLIGATIONS	42,766.04	1,201,251.69
	<b>TOTAL LIABILITIES</b>		<b>89,731.35</b>	<b>881,142.39</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-579,620.07	-14,026,645.07
20	7602	EXPENDITURES CONTROL	-156,766.17	6,601,364.70
20	8753	ASSIGNED-PURCH OBL - CURRENT	-42,766.04	-1,201,251.69
	<b>TOTAL FUND BALANCE</b>		<b>-779,152.28</b>	<b>-8,626,532.06</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-689,420.93</b>	<b>-7,745,389.67</b>

## BALANCE SHEET FOR 2023 8

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101CT	COMMUNITY TRUST BANK	2,069.42	26,657.61
	TOTAL ASSETS		2,069.42	26,657.61
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,069.42	-26,657.61
	TOTAL FUND BALANCE		-2,069.42	-26,657.61
	TOTAL LIABILITIES + FUND BALANCE		-2,069.42	-26,657.61

## BALANCE SHEET FOR 2023 8

FUND: 25 DISTR ACTIV FUND SPECIAL REVEN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101CT	COMMUNITY TRUST BANK	.00	426,670.24
	TOTAL ASSETS		.00	426,670.24
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-2,050.00
	TOTAL LIABILITIES		.00	-2,050.00
<b>FUND BALANCE</b>				
25	8740	COMMITTED FUND BALANCE	.00	-424,620.24
	TOTAL FUND BALANCE		.00	-424,620.24
	TOTAL LIABILITIES + FUND BALANCE		.00	-426,670.24

## BALANCE SHEET FOR 2023 8

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101CT	COMMUNITY TRUST BANK	.00	494,042.45
	TOTAL ASSETS		.00	494,042.45
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-136,440.00
31	8734	RESTRICTED FOR KSFCC ESCROW	.00	-292,475.45
31	8737	RESTRICTED - OTHER	.00	-6,733.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-58,394.00
	TOTAL FUND BALANCE		.00	-494,042.45
TOTAL LIABILITIES + FUND BALANCE			.00	-494,042.45

## BALANCE SHEET FOR 2023 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101CT	COMMUNITY TRUST BANK	.00	650,736.40
	TOTAL ASSETS		.00	650,736.40
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-543,523.00
32	8737	RESTRICTED - OTHER	.00	-79,437.04
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-27,776.36
	TOTAL FUND BALANCE		.00	-650,736.40
	TOTAL LIABILITIES + FUND BALANCE		.00	-650,736.40

## BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101CT	COMMUNITY TRUST BANK	.00	594,248.54
		TOTAL ASSETS		.00	594,248.54
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	287,283.60
	36	8735	Reserved for Future Const	.00	-881,532.14
		TOTAL FUND BALANCE		.00	-594,248.54
		TOTAL LIABILITIES + FUND BALANCE		.00	-594,248.54

## BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101CT	COMMUNITY TRUST BANK	.00	-202,341.53
40	6105	CASH WITH FISCAL AGENTS	.00	34,149.93
	TOTAL ASSETS		.00	-168,191.60
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-34,149.93
40	7602	EXPENDITURES CONTROL	.00	202,341.53
	TOTAL FUND BALANCE		.00	168,191.60
TOTAL LIABILITIES + FUND BALANCE			.00	168,191.60



## BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101CT	COMMUNITY TRUST BANK	67,443.11	1,107,091.49
51	6171	INVENTORIES FOR CONSUMPTION	.00	60,946.00
51	64000	DEFERRED OUTFLOWS OPEB	.00	58,050.00
51	6400P	DEFERRED OUTFLOWS PENSION	.00	64,630.00
	<b>TOTAL ASSETS</b>		<b>67,443.11</b>	<b>1,290,717.49</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	5,513.52	-18,557.49
51	75410	UNFUNDED PENS LIA OPEB	.00	-109,001.00
51	7541P	UNFUNDED PENSION LIA PEN	.00	-363,097.00
51	7603	PURCHASE OBLIGATIONS	-57,632.57	9,317,539.68
51	77000	DEFERRED INFLOWS OPEB	.00	-64,676.00
51	7700P	DEFERRED INFLOWS PEN	.00	-89,082.00
	<b>TOTAL LIABILITIES</b>		<b>-52,119.05</b>	<b>8,673,126.19</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-223,938.01	-2,339,792.59
51	7602	EXPENDITURES CONTROL	150,981.38	1,190,312.59
51	87370	RESTRICTED OTHER OPEB	.00	115,627.00
51	8737P	RESTRICTED-OTHER	.00	387,549.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	57,632.57	-9,317,539.68
	<b>TOTAL FUND BALANCE</b>		<b>-15,324.06</b>	<b>-9,963,843.68</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-67,443.11</b>	<b>-1,290,717.49</b>

## BALANCE SHEET FOR 2023 8

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	6,920,342.00
80	6211	LAND IMPROVEMENTS	.00	4,311,692.65
80	6212	A/D - LAND IMPROVEMENTS	.00	-275,037.71
80	6221	BUILDINGS AND IMPROVEMENTS	.00	50,806,322.08
80	6222	A/D - BUILDINGS AND IMPROVE	.00	-14,055,310.13
80	6231	TECHNOLOGY EQUIPMENT	.00	152,920.69
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-135,916.57
80	6241	VEHICLES	.00	5,537,686.14
80	6242	A/D - VEHICLES	.00	-3,103,611.74
80	6251	GENERAL EQUIPMENT	.00	961,529.98
80	6252	A/D - GENERAL EQUIPMENT	.00	-478,116.54
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	65,353.02
TOTAL ASSETS			.00	50,707,853.87
FUND BALANCE				
80	8710	INVESTMENT IN GOVTAL ASSETS	.00	-50,707,853.87
TOTAL FUND BALANCE			.00	-50,707,853.87
TOTAL LIABILITIES + FUND BALANCE			.00	-50,707,853.87

## BALANCE SHEET FOR 2023 8

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6241	VEHICLES	.00	72,773.00
81	6242	A/D - VEHICLES	.00	-43,293.65
81	6251	GENERAL EQUIPMENT	.00	742,507.79
81	6252	A/D - GENERAL EQUIPMENT	.00	-429,034.03
TOTAL ASSETS			.00	342,953.11
FUND BALANCE				
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-342,953.11
TOTAL FUND BALANCE			.00	-342,953.11
TOTAL LIABILITIES + FUND BALANCE			.00	-342,953.11

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