

BALANCE SHEET FOR 2023 12

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|---|---------------------------------|--------------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -1,024,709.30 | 10,687,240.24 |
| 10 | 6111 | INVESTMENTS | 6,295.30 | 2,139,811.97 |
| 10 | 6130 | INTERFUND RECEIVABLES | 560,752.10 | 560,752.10 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | 194,212.48 | 194,212.48 |
| | TOTAL ASSETS | | -263,449.42 | 13,582,016.79 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -58,430.70 | -58,430.70 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 110,929.52 | -76,953.23 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | 2,000.00 | 2,000.00 |
| 10 | 7493 | SICK LEAVE PAYABLE IN PROCESS | -13,059.16 | -28,213.13 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -776,330.47 | .00 |
| | TOTAL LIABILITIES | | -734,890.81 | -161,597.06 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,267,817.70 | -23,479,938.09 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,496,724.78 | 22,729,350.96 |
| 10 | 8732 | RESTRICTED SICK LEAVE PAYABLE | -6,897.32 | -97,505.48 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 776,330.47 | .00 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -12,572,327.12 |
| | TOTAL FUND BALANCE | | 998,340.23 | -13,420,419.73 |
| | TOTAL LIABILITIES + FUND BALANCE | | 263,449.42 | -13,582,016.79 |

BALANCE SHEET FOR 2023 12

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 531,104.99 | .00 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | 806,069.79 | 810,131.04 |
| | | TOTAL ASSETS | 1,337,174.78 | 810,131.04 |
| LIABILITIES | | | | |
| 20 | 7400 | INTERFUND PAYABLES | -560,752.10 | -560,752.10 |
| 20 | 7421 | ACCOUNTS PAYABLE | -46,472.58 | -46,472.58 |
| 20 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -271.61 | -271.61 |
| 20 | 7481 | DEFERRED REVENUE | -200,968.41 | -200,968.41 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -284,062.23 | .00 |
| | | TOTAL LIABILITIES | -1,092,526.93 | -808,464.70 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -1,398,303.63 | -7,289,901.22 |
| 20 | 7602 | EXPENDITURES CONTROL | 869,593.55 | 7,288,234.88 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 284,062.23 | .00 |
| | | TOTAL FUND BALANCE | -244,647.85 | -1,666.34 |
| | | TOTAL LIABILITIES + FUND BALANCE | -1,337,174.78 | -810,131.04 |

BALANCE SHEET FOR 2023 12

| FUND: 22 DIST ACTIVITY (SPEC REV MY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 22 | 6101 | CASH IN BANK | -10,446.69 | 81,189.06 |
| | | TOTAL ASSETS | -10,446.69 | 81,189.06 |
| LIABILITIES | | | | |
| 22 | 7603 | PURCHASE OBLIGATIONS | -1,500.00 | .00 |
| | | TOTAL LIABILITIES | -1,500.00 | .00 |
| FUND BALANCE | | | | |
| 22 | 6302 | REVENUES CONTROL | .00 | -109,818.66 |
| 22 | 7602 | EXPENDITURES CONTROL | 10,446.69 | 28,629.60 |
| 22 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,500.00 | .00 |
| | | TOTAL FUND BALANCE | 11,946.69 | -81,189.06 |
| | | TOTAL LIABILITIES + FUND BALANCE | 10,446.69 | -81,189.06 |

BALANCE SHEET FOR 2023 12

| FUND: 25 DISTR ACTIV FUND- SPECIAL REVE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | -10,908.25 | 147,314.71 |
| | | TOTAL ASSETS | -10,908.25 | 147,314.71 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | -25,983.45 | .00 |
| | | TOTAL LIABILITIES | -25,983.45 | .00 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -9,666.22 | -421,547.08 |
| 25 | 7602 | EXPENDITURES CONTROL | 20,574.47 | 274,232.37 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 25,983.45 | .00 |
| | | TOTAL FUND BALANCE | 36,891.70 | -147,314.71 |
| | | TOTAL LIABILITIES + FUND BALANCE | 10,908.25 | -147,314.71 |

BALANCE SHEET FOR 2023 12

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -230,006.00 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 345,009.00 |
| 31 | 8737 | RESTRICTED - OTHER | .00 | -115,003.00 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

BALANCE SHEET FOR 2023 12

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -274,156.00 | -1,168,427.00 |
| 32 | 7602 | EXPENDITURES CONTROL | 274,156.00 | 1,298,633.56 |
| 32 | 8737 | RESTRICTED - OTHER | .00 | -130,206.56 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

BALANCE SHEET FOR 2023 12

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -1,457,169.33 | 1,725,163.03 |
| | | TOTAL ASSETS | -1,457,169.33 | 1,725,163.03 |
| LIABILITIES | | | | |
| 36 | 7421 | ACCOUNTS PAYABLE | -184,450.13 | -184,450.13 |
| 36 | 7603 | PURCHASE OBLIGATIONS | -201,927.87 | .00 |
| | | TOTAL LIABILITIES | -386,378.00 | -184,450.13 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -55,804.34 | -3,106,473.72 |
| 36 | 7602 | EXPENDITURES CONTROL | 1,697,423.80 | 5,144,236.35 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -3,578,475.53 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 201,927.87 | .00 |
| | | TOTAL FUND BALANCE | 1,843,547.33 | -1,540,712.90 |
| | | TOTAL LIABILITIES + FUND BALANCE | 1,457,169.33 | -1,725,163.03 |

BALANCE SHEET FOR 2023 12

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|----------------------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| | 40 | 6302 REVENUES CONTROL | .00 | -1,040,935.93 |
| | 40 | 7602 EXPENDITURES CONTROL | .00 | 1,040,935.93 |
| | | 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 |
|----------------------------|---|---------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 99,542.14 | 1,571,321.37 |
| 51 | 6153 | ACCOUNTS RECEIVABLE | 35,897.90 | 35,897.90 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | -3,645.54 | 28,153.61 |
| | TOTAL ASSETS | | 131,794.50 | 1,635,372.88 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | -85.00 | -85.00 |
| 51 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -6,010.21 | -6,010.21 |
| 51 | 7541O | UNFUNDED PENSION LIB OPEB | .00 | -420,151.00 |
| 51 | 7541P | UNFUNDED PENSION LIB PENSION | .00 | -1,399,574.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -48,935.04 | .00 |
| | TOTAL LIABILITIES | | -55,030.25 | -1,825,820.21 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -242,353.09 | -2,287,382.56 |
| 51 | 6400O | DEF OUTFLOW RESOURCES OPEB | .00 | 239,045.00 |
| 51 | 6400P | DEF OUTFLOW RESOURCES PENSION | .00 | 227,267.00 |
| 51 | 7602 | EXPENDITURES CONTROL | 116,653.80 | 2,004,937.14 |
| 51 | 7700O | DEFERRED INFLOW RESOURCES OPEB | .00 | -236,470.00 |
| 51 | 7700P | DEFERRED INFLOW RESOURCES PENS | .00 | -275,272.00 |
| 51 | 8712 | UNRESTRICTED NET POSITION | -3,645.54 | -1,318,678.64 |
| 51 | 8737O | RESTRICTED OTHER - OPEB | .00 | 417,576.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 1,447,579.00 |
| 51 | 8739I | INVENTORY RESTRICTED | 3,645.54 | -28,153.61 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 48,935.04 | .00 |
| | TOTAL FUND BALANCE | | -76,764.25 | 190,447.33 |
| | TOTAL LIABILITIES + FUND BALANCE | | -131,794.50 | -1,635,372.88 |

ERLANGER-ELSMERE SCHOOLS

BALANCE SHEET FOR 2023 12

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | FIXED ASSETS LAND | .00 | 665,532.00 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,235,656.46 |
| 80 | 6212 | ACCUM. DEP. LAND IMPROVEMENTS | -8,973.66 | -1,199,012.66 |
| 80 | 6221 | BUILDINGS & BLD. IMPROVEMENTS | 12,825.00 | 43,228,569.53 |
| 80 | 6222 | ACCUMULATED DEP. BUILDINGS | -1,748,864.78 | -19,352,600.41 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 2,609,265.12 |
| 80 | 6232 | ACCUMULATED DEP.TECH EQUIPMENT | -193,364.63 | -1,899,119.40 |
| 80 | 6241 | MACHINERY AND EQUIPMENT | .00 | 1,192,461.06 |
| 80 | 6242 | ACCUMULATED DEPRECIATION | -82,922.92 | -957,081.83 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 1,084,468.10 |
| 80 | 6252 | ACCUMULATED DEP. GEN. EQUIP. | -37,503.47 | -573,939.72 |
| 80 | 8710 | INVESTMENT IN GOV. ASSETS | -12,825.00 | -28,105,827.71 |
| | TOTAL ASSETS | | -2,071,629.46 | -2,071,629.46 |
| FUND BALANCE | | | | |
| 80 | 7602 | EXPENDITURES CONTROL | 2,071,629.46 | 2,071,629.46 |
| | TOTAL FUND BALANCE | | 2,071,629.46 | 2,071,629.46 |
| | TOTAL LIABILITIES + FUND BALANCE | | 2,071,629.46 | 2,071,629.46 |

BALANCE SHEET FOR 2023 12

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 107,141.58 |
| 81 | 6232 | ACCUMULATED DEP.TECH EQUIPMENT | -5,403.92 | -50,282.12 |
| 81 | 6241 | MACHINERY AND EQUIPMENT | .00 | 171,644.00 |
| 81 | 6242 | ACCUMULATED DEPRECIATION | -6,671.02 | -138,795.12 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 1,240,132.67 |
| 81 | 6252 | ACCUMULATED DEP. GEN. EQUIP. | -44,539.61 | -1,008,635.40 |
| 81 | 8711 | INVESTMENT IN BUSINESS TYPE AS | .00 | -377,820.16 |
| | TOTAL ASSETS | | -56,614.55 | -56,614.55 |
| FUND BALANCE | | | | |
| 81 | 7602 | EXPENDITURES CONTROL | 56,614.55 | 56,614.55 |
| | TOTAL FUND BALANCE | | 56,614.55 | 56,614.55 |
| | TOTAL LIABILITIES + FUND BALANCE | | 56,614.55 | 56,614.55 |

** END OF REPORT - Generated by Lisa Goetz **