

## BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-1,627,484.67	17,493,056.31
10	6102	CASH IN PAYROLL CLEARING ACCT	-409.95	-646.23
10	6111	INVESTMENTS	.00	15,904,557.16
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6131	RECEIVABLE FROM SPEC REV//GRANT	931.70	.00
10	6134	RECEIVABLE FROM DAYCARE	259,882.04	657,301.20
10	6139	RECEIVABLE FROM FOOD SVC FND	100,211.44	100,211.44
10	6180	PREPAID EXPENDITURES	53,179.07	-299,923.23
		<b>TOTAL ASSETS</b>	<b>-1,213,690.37</b>	<b>34,568,241.81</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-90,264.42
10	7421	ACCOUNTS PAYABLE	138,984.39	-377,553.45
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	-16,535.00	-73,482.92
10	7461C	ACC CRITICAL CANCER HOSP WH	14,451.93	-6,730.30
10	7461E	FLEXIBLE SPENDING WH	45,310.42	-46,927.02
10	7461F	EYEMED VISION INSURANCE W/H	7,874.91	1,501.93
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	2,494.69	-18,791.44
10	7461H	DENTAL INSURANCE WH	11,467.89	-36,793.15
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-4,615.64
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.22
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	762.93	-447.94
10	7461R	UNEMPLOYMENT LIABILITY	-1,475.42	-600.05
10	7461T	KY HEALTH INS WH	172,711.80	-280,320.55
10	7461V	KY DEFERRED COMP WH	31,839.34	-14,666.17
10	7461W	EMPLR COST OF INSURN COVERAGE	87.50	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	73,790.77	2,973.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-888.49	-55,295.43
10	7470	SYMETRA STD LTD WH	-3,861.58	-31,993.46
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-261,305.17
10	7472	FICA SS LIABILITY	-74.98	253,290.49
10	7473	KY INCOME TAX WITHHOLDINGS	-13.16	-370.03
10	7474	KTRS LIABILITY	1,331,709.71	-42,139.72
10	7475	CERS LIABILITY	531,169.94	-156,369.24
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-1,078.01	-1,016.51
10	7603	PURCHASE OBLIGATIONS	2,605,758.95	2,746,500.25
		<b>TOTAL LIABILITIES</b>	<b>4,944,488.53</b>	<b>1,031,605.43</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,396,920.74	-4,396,920.74
10	7602	EXPENDITURES CONTROL	3,271,881.53	3,271,881.53
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,605,758.95	-2,746,500.25
10	8770	UNASSIGNED FUND BALANCE	.00	-31,728,307.78

## BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	-3,730,798.16	-35,599,847.24
	TOTAL LIABILITIES + FUND BALANCE	1,213,690.37	-34,568,241.81

## BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	856,720.95	979,149.23
20	6130	INTERFUND RECEIVABLES	-931.70	.00
		<b>TOTAL ASSETS</b>	<b>855,789.25</b>	<b>979,149.23</b>
<b>LIABILITIES</b>				
20	7420	OTHER PAYABLES ACCRUED	.00	-122.11
20	7421	ACCOUNTS PAYABLE	6,486.76	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	128,211.62	128,211.62
		<b>TOTAL LIABILITIES</b>	<b>134,698.38</b>	<b>130,089.51</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,184,363.47	-1,184,363.47
20	7602	EXPENDITURES CONTROL	322,087.46	322,087.46
20	8737	RESTRICTED - OTHER	.00	-117,941.52
20	8753	ASSIGNED-PURCH OBL - CURRENT	-128,211.62	-128,211.62
20	8770	UNASSIGNED FUND BALANCE	.00	-809.59
		<b>TOTAL FUND BALANCE</b>	<b>-990,487.63</b>	<b>-1,109,238.74</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-855,789.25</b>	<b>-979,149.23</b>

## BALANCE SHEET FOR 2025 1

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-136,826.27	1,652,314.36
		<b>TOTAL ASSETS</b>	<b>-136,826.27</b>	<b>1,652,314.36</b>
<b>LIABILITIES</b>				
21	7420	OTHER PAYABLES ACCRUED	.00	-13,602.35
21	7421	ACCOUNTS PAYABLE	17,926.00	.00
21	7603	PURCHASE OBLIGATIONS	347,667.40	351,228.84
		<b>TOTAL LIABILITIES</b>	<b>365,593.40</b>	<b>337,626.49</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-29,147.21	-29,147.21
21	7602	EXPENDITURES CONTROL	148,047.48	148,047.48
21	8737	RESTRICTED OTHER	.00	-1,767,653.19
21	8753	ASSIGNED-PURCH OBL - CURRENT	-347,667.40	-351,228.84
21	8770	UNASSIGNED FUND BALANCE	.00	10,040.91
		<b>TOTAL FUND BALANCE</b>	<b>-228,767.13</b>	<b>-1,989,940.85</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>136,826.27</b>	<b>-1,652,314.36</b>

## BALANCE SHEET FOR 2025 1

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	-6,692.70	518,354.50
		TOTAL ASSETS	-6,692.70	518,354.50
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	1,503.26	.00
22	7603	PURCHASE OBLIGATIONS	3,707.80	3,707.80
		TOTAL LIABILITIES	5,211.06	3,707.80
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-52,659.25	-52,659.25
22	7602	EXPENDITURES CONTROL	57,848.69	57,848.69
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	-3,707.80	-3,707.80
		TOTAL FUND BALANCE	1,481.64	-522,062.30
		TOTAL LIABILITIES + FUND BALANCE	6,692.70	-518,354.50

## BALANCE SHEET FOR 2025 1

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH - OTHER	.00	1,219,253.59
	TOTAL ASSETS		.00	1,219,253.59
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	.00	-99,207.73
	TOTAL LIABILITIES		.00	-99,207.73
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	.00	-1,120,045.86
	TOTAL FUND BALANCE		.00	-1,120,045.86
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,219,253.59

## BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH-CAPITAL OUTLAY	575,550.00	4,514,819.48
		<b>TOTAL ASSETS</b>	<b>575,550.00</b>	<b>4,514,819.48</b>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-575,550.00	-575,550.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-4,307,520.52
31	8737	RESTRICTED - OTHER	.00	-1,151,098.00
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	1,519,349.04
		<b>TOTAL FUND BALANCE</b>	<b>-575,550.00</b>	<b>-4,514,819.48</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-575,550.00</b>	<b>-4,514,819.48</b>

**BALANCE SHEET FOR 2025 1**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH-SPECIAL VOTED BLDG FUND	4,381,879.00	19,527,114.99
		<b>TOTAL ASSETS</b>	<b>4,381,879.00</b>	<b>19,527,114.99</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-4,392,604.00	-4,392,604.00
	32	7602 EXPENDITURES CONTROL	10,725.00	10,725.00
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-10,986,881.55
	32	8737 RESTRICTED - OTHER	.00	867,419.11
		<b>TOTAL FUND BALANCE</b>	<b>-4,381,879.00</b>	<b>-19,527,114.99</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-4,381,879.00</b>	<b>-19,527,114.99</b>



## BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-6,289,279.97	10,065,880.56
36	6101P	CASH-CAMDEN ES RENOVATION	140,109.04	140,109.04
	<b>TOTAL ASSETS</b>		<b>-6,149,170.93</b>	<b>10,205,989.60</b>
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-139,213.47
36	7421	ACCOUNTS PAYABLE	868,831.67	.00
36	7603	PURCHASE OBLIGATIONS	537,531.54	559,431.54
	<b>TOTAL LIABILITIES</b>		<b>1,406,363.21</b>	<b>420,218.07</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-140,109.04	-140,109.04
36	7602	EXPENDITURES CONTROL	5,420,448.30	5,420,448.30
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-15,381,153.86
36	8753	ASSIGNED-PURCH OBL - CURRENT	-537,531.54	-559,431.54
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,900.00
36	8770	UNASSIGNED FUND BALANCE	.00	12,138.47
	<b>TOTAL FUND BALANCE</b>		<b>4,742,807.72</b>	<b>-10,626,207.67</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>6,149,170.93</b>	<b>-10,205,989.60</b>

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.05
40	7421	ACCOUNTS PAYABLE	-296,216.95	-296,216.95
	TOTAL ASSETS		-296,216.95	80,915.10
FUND BALANCE				
40	6302	REVENUES CONTROL	-10,725.00	-10,725.00
40	7602	EXPENDITURES CONTROL	306,941.95	306,941.95
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		296,216.95	-80,915.10
	TOTAL LIABILITIES + FUND BALANCE		296,216.95	-80,915.10

## BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	39,024.11	3,437,928.64
51	6130	INTERFUND RECEIVABLES	-100,211.44	-100,211.44
51	6171	INVENTORIES FOR CONSUMPTION	.00	160,151.67
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	435,022.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	794,983.00
	<b>TOTAL ASSETS</b>		<b>-61,187.33</b>	<b>4,727,873.87</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	70,038.44	70,038.44
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
	<b>TOTAL LIABILITIES</b>		<b>70,038.44</b>	<b>-4,523,371.56</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-38,824.11	-38,824.11
51	7602	EXPENDITURES CONTROL	100,011.44	100,011.44
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	811,556.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,551,849.00
51	8739	RESTRICTED-NET POSITION	.00	-3,552,196.29
51	8753	ASSIGNED-PURCH OBL - CURRENT	-70,038.44	-70,038.44
51	8770	UNASSIGNED FUND BALANCE	.00	-6,859.91
	<b>TOTAL FUND BALANCE</b>		<b>-8,851.11</b>	<b>-204,502.31</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>61,187.33</b>	<b>-4,727,873.87</b>

## BALANCE SHEET FOR 2025 1

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	481,969.42	5,836,753.92
52	6130	INTERFUND RECEIVABLES	-259,882.04	-657,301.20
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
<b>TOTAL ASSETS</b>			<b>222,087.38</b>	<b>5,265,838.72</b>
<b>LIABILITIES</b>				
52	7420	OTHER PAYABLES ACCRUED	.00	-7,547.13
52	7421	ACCOUNTS PAYABLE	24,239.06	.00
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	88,258.67	98,840.26
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
<b>TOTAL LIABILITIES</b>			<b>112,497.73</b>	<b>-231,311.87</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-481,969.42	-481,969.42
52	7602	EXPENDITURES CONTROL	235,642.98	235,642.98
52	8712	UNRESTRICTED NET ASSETS	.00	-4,933,126.28
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	56,997.00
52	8737P	RESTRICTED OTHER PENSION	.00	179,222.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-88,258.67	-98,840.26
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-3,034.46
<b>TOTAL FUND BALANCE</b>			<b>-334,585.11</b>	<b>-5,034,526.85</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-222,087.38</b>	<b>-5,265,838.72</b>

**BALANCE SHEET FOR 2025 1**

FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH-CUNDIFF DONATION	.00	4,931.05
		TOTAL ASSETS	.00	4,931.05
FUND BALANCE				
	70	8737 RESTRICTED - OTHER	.00	-4,931.05
		TOTAL FUND BALANCE	.00	-4,931.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,931.05

BALANCE SHEET FOR 2025 1

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,337,919.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,796,269.57
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	307,298,024.05
80	6222	ACCUM DEPREC-BUILDINGS	.00	-126,106,793.71
80	6231	TECHNOLOGY EQUIPMENT	.00	10,449,242.22
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-8,766,702.35
80	6241	VEHICLES	.00	17,921,114.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,429,122.78
80	6251	MACHINERY AND EQUIPMENT	.00	6,649,234.03
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-3,789,999.62
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	.00	2,724,429.07
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-2,063,292.43
	TOTAL ASSETS		.00	221,582,702.48
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-221,582,702.48
	TOTAL FUND BALANCE		.00	-221,582,702.48
	TOTAL LIABILITIES + FUND BALANCE		.00	-221,582,702.48

**BALANCE SHEET FOR 2025 1**

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,294,748.00
81	6222	ACCUM DEPREC-BUILDINGS	.00	-3,043,091.09
81	6231	TECHNOLOGY EQUIPMENT	.00	13,549.00
81	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-13,536.33
81	6241	VEHICLES	.00	106,725.68
81	6242	ACCUM DEPREC-VEHICLES	.00	-59,979.09
81	6251	MACHINERY AND EQUIPMENT	.00	3,108,962.48
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,725,455.27
	TOTAL ASSETS		.00	5,681,923.38
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,681,923.38
	TOTAL FUND BALANCE		.00	-5,681,923.38
	TOTAL LIABILITIES + FUND BALANCE		.00	-5,681,923.38

\*\* END OF REPORT - Generated by Newkirk, Leslie \*\*