

BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-1,860,385.43	15,632,670.88
10	6102	CASH IN PAYROLL CLEARING ACCT	-154.68	-346.14
10	6111	INVESTMENTS	149,207.41	16,053,764.57
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	11,271.99	.00
10	6131	RECEIVABLE FROM SPEC REV/GRANT	-382.85	.00
10	6134	RECEIVABLE FROM DAYCARE	-192,126.04	464,474.99
10	6135A	RECEIVABLE FROM DAF F21 AY	-1,779.97	.00
10	6139	RECEIVABLE FROM FOOD SVC FND	381,540.85	481,752.29
10	6153	ACCOUNTS RECEIVABLE	-731,438.36	.00
10	6180	PREPAID EXPENDITURES	-28,540.75	-328,462.40
	TOTAL ASSETS		-2,272,787.83	33,017,539.35
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-144,348.58
10	7421	ACCOUNTS PAYABLE	377,553.45	.00
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	5,514.00	-67,968.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-13,132.92	-19,863.22
10	7461E	FLEXIBLE SPENDING WH	20,112.42	-26,814.60
10	7461F	EYEMED VISION INSURANCE W/H	-721.44	780.49
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	12,507.56	-6,283.88
10	7461H	DENTAL INSURANCE WH	15,161.43	-21,631.72
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	2,765.68	-1,849.96
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.22
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	671.86	223.92
10	7461R	UNEMPLOYMENT LIABILITY	-5,144.20	-5,738.81
10	7461T	KY HEALTH INS WH	80,167.44	-200,153.11
10	7461V	KY DEFERRED COMP WH	14,666.17	.00
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-18,915.70	-15,942.25
10	7469L	LOCAL WITHHOLDING-LAGRANGE	50,851.41	49,640.14
10	7470	SYMETRA STD LTD WH	27,363.60	-4,629.86
10	7471	FEDERAL INC TAX WITHHOLDINGS	-201,111.78	-462,416.95
10	7472	FICA SS LIABILITY	215,436.59	468,810.34
10	7473	KY INCOME TAX WITHHOLDINGS	-18.66	-373.49
10	7474	KTRS LIABILITY	-369,273.28	-411,413.00
10	7475	CERS LIABILITY	-123,798.68	-280,028.00
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-2,297.86	-3,314.37
10	7603	PURCHASE OBLIGATIONS	-422,434.38	2,324,155.87
	TOTAL LIABILITIES		-334,077.29	697,861.96
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,277,028.88	-8,673,949.62
10	7602	EXPENDITURES CONTROL	6,461,459.62	9,733,341.15
10	8753	ASSIGNED-PURCH OBL - CURRENT	422,434.38	-2,324,155.87
10	8770	UNASSIGNED FUND BALANCE	.00	-32,450,636.97

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	2,606,865.12	-33,715,401.31
	TOTAL LIABILITIES + FUND BALANCE	2,272,787.83	-33,017,539.35

BALANCE SHEET FOR 2025 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-77,808.82	901,340.41
20	6130	INTERFUND RECEIVABLES	-10,889.14	.00
20	6153	ACCOUNTS RECEIVABLE	-1,069,298.40	51,970.37
	TOTAL ASSETS		-1,157,996.36	953,310.78
LIABILITIES				
20	7420	OTHER PAYABLES ACCRUED	.00	-122.11
20	7421	ACCOUNTS PAYABLE	.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	21,053.45
20	7603	PURCHASE OBLIGATIONS	-16,137.79	112,073.83
	TOTAL LIABILITIES		-16,137.79	134,005.17
FUND BALANCE				
20	6302	REVENUES CONTROL	614,778.20	-1,840,547.74
20	7602	EXPENDITURES CONTROL	543,218.16	865,305.62
20	8753	ASSIGNED-PURCH OBL - CURRENT	16,137.79	-112,073.83
	TOTAL FUND BALANCE		1,174,134.15	-1,087,315.95
	TOTAL LIABILITIES + FUND BALANCE		1,157,996.36	-953,310.78

BALANCE SHEET FOR 2025 2

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	235,501.56	1,887,815.92
21	6130	INTERFUND RECEIVABLES	1,779.97	.00
		TOTAL ASSETS	237,281.53	1,887,815.92
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	.00	-13,602.35
21	7603	PURCHASE OBLIGATIONS	-73,018.23	278,210.61
		TOTAL LIABILITIES	-73,018.23	264,608.26
FUND BALANCE				
21	6302	REVENUES CONTROL	-574,872.29	-604,019.50
21	7602	EXPENDITURES CONTROL	337,590.76	485,638.24
21	8737	RESTRICTED OTHER	.00	-1,752,270.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	73,018.23	-278,210.61
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
		TOTAL FUND BALANCE	-164,263.30	-2,152,424.18
		TOTAL LIABILITIES + FUND BALANCE	-237,281.53	-1,887,815.92

BALANCE SHEET FOR 2025 2

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-1,615.16	516,739.34
		TOTAL ASSETS	-1,615.16	516,739.34
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-796.96	2,910.84
		TOTAL LIABILITIES	-796.96	2,910.84
FUND BALANCE				
22	6302	REVENUES CONTROL	-81,919.98	-134,579.23
22	7602	EXPENDITURES CONTROL	83,535.14	141,383.83
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	796.96	-2,910.84
		TOTAL FUND BALANCE	2,412.12	-519,650.18
		TOTAL LIABILITIES + FUND BALANCE	1,615.16	-516,739.34

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,219,253.59
	TOTAL ASSETS		.00	1,219,253.59
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-99,207.73
	TOTAL LIABILITIES		.00	-99,207.73
FUND BALANCE				
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 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	4,514,819.48
		TOTAL ASSETS	.00	4,514,819.48
FUND BALANCE				
31	6302	REVENUES CONTROL	.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
		TOTAL FUND BALANCE	.00	-4,514,819.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,514,819.48

BALANCE SHEET FOR 2025 2

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-4,094,610.76	15,432,504.23
		TOTAL ASSETS	-4,094,610.76	15,432,504.23
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-4,392,604.00
32	7602	EXPENDITURES CONTROL	4,094,610.76	4,105,335.76
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
		TOTAL FUND BALANCE	4,094,610.76	-15,432,504.23
		TOTAL LIABILITIES + FUND BALANCE	4,094,610.76	-15,432,504.23

BALANCE SHEET FOR 2025 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-4,502,901.41	5,562,979.15
36	6101P	CASH-CAMDEN ES RENOVATION	.00	140,109.04
	TOTAL ASSETS		-4,502,901.41	5,703,088.19
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-139,213.47
36	7603	PURCHASE OBLIGATIONS	-112,679.45	446,752.09
	TOTAL LIABILITIES		-112,679.45	307,538.62
FUND BALANCE				
36	6302	REVENUES CONTROL	-127,918.85	-268,027.89
36	7602	EXPENDITURES CONTROL	4,630,820.26	10,051,268.56
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-15,347,115.39
36	8753	ASSIGNED-PURCH OBL - CURRENT	112,679.45	-446,752.09
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,900.00
36	8770	UNASSIGNED FUND BALANCE	.00	-21,900.00
	TOTAL FUND BALANCE		4,615,580.86	-6,010,626.81
	TOTAL LIABILITIES + FUND BALANCE		4,502,901.41	-5,703,088.19

BALANCE SHEET FOR 2025 2

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	.00
	TOTAL ASSETS		296,216.95	377,132.05
FUND BALANCE				
40	6302	REVENUES CONTROL	-4,094,610.76	-4,105,335.76
40	7602	EXPENDITURES CONTROL	3,798,393.81	4,105,335.76
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		-296,216.95	-377,132.05
	TOTAL LIABILITIES + FUND BALANCE		-296,216.95	-377,132.05

BALANCE SHEET FOR 2025 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	208,025.55	3,645,954.19
51	6130	INTERFUND RECEIVABLES	-381,540.85	-481,752.29
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
	TOTAL ASSETS		-173,515.30	4,554,358.57
LIABILITIES				
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	-61,001.44	9,037.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
	TOTAL LIABILITIES		-61,001.44	-4,584,373.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-306,330.34	-345,154.45
51	7602	EXPENDITURES CONTROL	479,845.64	579,857.08
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	-3,559,056.20
51	8753	ASSIGNED-PURCH OBL - CURRENT	61,001.44	-9,037.00
	TOTAL FUND BALANCE		234,516.74	30,014.43
TOTAL LIABILITIES + FUND BALANCE			173,515.30	-4,554,358.57

BALANCE SHEET FOR 2025 2

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	-212,101.51	5,624,652.41
52	6130	INTERFUND RECEIVABLES	192,126.04	-464,474.99
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
	TOTAL ASSETS		-19,975.47	5,246,563.42
LIABILITIES				
52	7420	OTHER PAYABLES ACCRUED	.00	-7,547.13
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	-42,606.30	56,233.96
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
	TOTAL LIABILITIES		-42,606.30	-273,918.17
FUND BALANCE				
52	6302	REVENUES CONTROL	-443,033.84	-925,003.26
52	7602	EXPENDITURES CONTROL	463,009.31	697,952.12
52	8712	UNRESTRICTED NET ASSETS	.00	-4,925,579.15
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	42,606.30	-56,233.96
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
	TOTAL FUND BALANCE		62,581.77	-4,972,645.25
	TOTAL LIABILITIES + FUND BALANCE		19,975.47	-5,246,563.42

BALANCE SHEET FOR 2025 2

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 2

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 IMPROVMNTS	.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	6,736,652.58
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-3,791,507.04
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	221,668,613.61
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-221,668,613.61
	TOTAL FUND BALANCE		.00	-221,668,613.61
	TOTAL LIABILITIES + FUND BALANCE		.00	-221,668,613.61

BALANCE SHEET FOR 2025 2

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	3,093,512.48
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,724,940.27
	TOTAL ASSETS		.00	5,666,988.38
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,666,988.38
	TOTAL FUND BALANCE		.00	-5,666,988.38
	TOTAL LIABILITIES + FUND BALANCE		.00	-5,666,988.38

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