

BALANCE SHEET FOR 2025 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-1,675,008.04	38,145,960.17
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	-2,767.88
10	6111	INVESTMENTS	3,911.57	16,408,766.54
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6134	RECEIVABLE FROM DAYCARE	1,221,409.36	1,419,171.69
10	6139	RECEIVABLE FROM FOOD SVC FND	-85,109.43	434,951.98
10	6180	PREPAID EXPENDITURES	-37,639.00	-79,994.60
TOTAL ASSETS			-572,435.54	57,039,773.06
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-407,186.46
10	7421	ACCOUNTS PAYABLE	.00	258.50
10	7461	TSA CONSULTING GRP W/H	50.00	784.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-88.61	-22,054.44
10	7461E	FLEXIBLE SPENDING WH	15.61	-30,517.07
10	7461F	EYEMED VISION INSURANCE W/H	-4,396.84	839.06
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	11.56	648.07
10	7461H	DENTAL INSURANCE WH	-62.92	-23,554.17
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-2,208.40	-2,650.49
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-121.24	-70.10
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-.33	685.01
10	7461R	UNEMPLOYMENT LIABILITY	-23,827.28	-88,935.41
10	7461T	KY HEALTH INS WH	-868.37	-206,233.01
10	7461V	KY DEFERRED COMP WH	.00	-1,784.00
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	.00	2,991.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	21,527.05	44,172.44
10	7470	SYMETRA STD LTD WH	6.45	-7,489.00
10	7471	FEDERAL INC TAX WITHHOLDINGS	-47.98	-458,933.48
10	7472	FICA SS LIABILITY	47.98	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	.00	99,382.94
10	7474	KTRS LIABILITY	3,138.90	-400,209.64
10	7475	CERS LIABILITY	4,813.19	-329,658.57
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	66.90	-4,158.47
10	7603	PURCHASE OBLIGATIONS	-431,699.28	2,887,737.57
TOTAL LIABILITIES			-433,643.61	1,010,425.89
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,300,223.69	-85,874,895.73
10	7602	EXPENDITURES CONTROL	7,874,603.56	65,772,849.65
10	8753	ASSIGNED-PURCH OBL - CURRENT	431,699.28	-2,887,737.57
10	8770	UNASSIGNED FUND BALANCE	.00	-35,060,415.30

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	1,006,079.15	-58,050,198.95
	TOTAL LIABILITIES + FUND BALANCE	572,435.54	-57,039,773.06

BALANCE SHEET FOR 2025 8

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH-SPECIAL REVENUE/GRANTS	532,721.12	467,278.43
			TOTAL ASSETS	532,721.12	467,278.43
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	1,000.00
	20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
	20	7603	PURCHASE OBLIGATIONS	174,432.64	289,680.75
			TOTAL LIABILITIES	174,432.64	291,680.75
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,126,380.33	-4,422,045.87
	20	7602	EXPENDITURES CONTROL	593,659.21	3,952,767.44
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-174,432.64	-289,680.75
			TOTAL FUND BALANCE	-707,153.76	-758,959.18
			TOTAL LIABILITIES + FUND BALANCE	-532,721.12	-467,278.43

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH-GENERAL FUND	-119,934.38	2,304,340.53	
TOTAL ASSETS			-119,934.38	2,304,340.53	
LIABILITIES					
21	7603	PURCHASE OBLIGATIONS	468.17	281,771.24	
TOTAL LIABILITIES			468.17	281,771.24	
FUND BALANCE					
21	6302	REVENUES CONTROL	-69,340.28	-2,254,139.80	
21	7602	EXPENDITURES CONTROL	189,274.66	1,705,631.58	
21	8737	RESTRICTED OTHER	.00	-1,752,270.87	
21	8753	ASSIGNED-PURCH OBL - CURRENT	-468.17	-281,771.24	
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44	
TOTAL FUND BALANCE			119,466.21	-2,586,111.77	
TOTAL LIABILITIES + FUND BALANCE			119,934.38	-2,304,340.53	

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH-DISTRICT ACTIVITY	-3,220.11	500,145.63
			TOTAL ASSETS	-3,220.11	500,145.63
LIABILITIES					
	22	7603	PURCHASE OBLIGATIONS	12,585.03	26,099.86
			TOTAL LIABILITIES	12,585.03	26,099.86
FUND BALANCE					
	22	6302	REVENUES CONTROL	-78,032.62	-623,391.40
	22	7602	EXPENDITURES CONTROL	81,252.73	646,789.71
	22	8737	RESTRICTED - OTHER	.00	-523,543.94
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-12,585.03	-26,099.86
			TOTAL FUND BALANCE	-9,364.92	-526,245.49
			TOTAL LIABILITIES + FUND BALANCE	3,220.11	-500,145.63

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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

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH-CAPITAL OUTLAY	.00	2,477,147.00
			TOTAL ASSETS	.00	2,477,147.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-575,550.00
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
			TOTAL FUND BALANCE	.00	-2,477,147.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-2,477,147.00

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-3,101,733.42	20,309,484.91
	TOTAL ASSETS		-3,101,733.42	20,309,484.91
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-24,110,409.00
32	7602	EXPENDITURES CONTROL	3,101,733.42	12,504,346.23
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,335,223.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,235,618.25
32	8737	RESTRICTED - OTHER	.00	867,419.11
	TOTAL FUND BALANCE		3,101,733.42	-20,309,484.91
	TOTAL LIABILITIES + FUND BALANCE		3,101,733.42	-20,309,484.91

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH-CONSTRUCTION FUND	963,051.24	1,536,906.24	
	TOTAL ASSETS		963,051.24	1,536,906.24	
LIABILITIES					
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00	
36	7603	PURCHASE OBLIGATIONS	1,493,928.98	2,247,754.90	
	TOTAL LIABILITIES		1,493,928.98	2,142,579.90	
FUND BALANCE					
36	6302	REVENUES CONTROL	-2,252,509.80	-5,806,725.40	
36	7602	EXPENDITURES CONTROL	1,289,458.56	17,918,339.73	
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57	
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,493,928.98	-2,247,754.90	
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,900.00	
36	8770	UNASSIGNED FUND BALANCE	.00	-21,900.00	
	TOTAL FUND BALANCE		-2,456,980.22	-3,679,486.14	
	TOTAL LIABILITIES + FUND BALANCE		-963,051.24	-1,536,906.24	

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH-DEBT SERVICE FUND	.00	377,132.05
			TOTAL ASSETS	.00	377,132.05
FUND BALANCE					
	40	6302	REVENUES CONTROL	-861,121.05	-7,166,668.75
	40	7602	EXPENDITURES CONTROL	861,121.05	7,166,668.75
	40	8737	RESTRICTED - OTHER	.00	-377,132.05
			TOTAL FUND BALANCE	.00	-377,132.05
			TOTAL LIABILITIES + FUND BALANCE	.00	-377,132.05

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-151,803.46	2,829,616.49
51	6130	INTERFUND RECEIVABLES	85,109.43	-434,951.98
51	6153	ACCOUNTS RECEIVABLE	.00	10,129.71
51	6171	INVENTORIES FOR CONSUMPTION	.00	160,151.67
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	273,367.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	757,173.00
51	65410	FUNDED OPEB ASSETS	.00	53,200.00
TOTAL ASSETS			-66,694.03	3,648,685.89
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,472,536.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-1,032,331.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-695,292.00
TOTAL LIABILITIES			.00	-4,200,159.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-395,354.36	-3,272,493.19
51	7602	EXPENDITURES CONTROL	462,048.39	4,276,733.21
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	705,764.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,410,655.00
51	8739	RESTRICTED-NET POSITION	.00	-3,569,185.91
TOTAL FUND BALANCE			66,694.03	551,473.11
TOTAL LIABILITIES + FUND BALANCE			66,694.03	-3,648,685.89

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	79,073.31	5,390,440.01
52	6130	INTERFUND RECEIVABLES	-1,221,409.36	-1,021,752.53
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	122,002.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	337,921.00
52	65410	FUNDED OPEB ASSETS	.00	23,743.00
TOTAL ASSETS			-1,142,336.05	4,852,353.48
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	-1,086,313.77	61,816.63
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
TOTAL LIABILITIES			-1,086,313.77	-2,210,106.53
FUND BALANCE				
52	6302	REVENUES CONTROL	-276,830.81	-7,381,211.74
52	7602	EXPENDITURES CONTROL	1,419,166.86	3,856,492.34
52	8712	UNRESTRICTED NET ASSETS	.00	-446,548.92
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	314,978.00
52	8737P	RESTRICTED OTHER PENSION	.00	1,075,860.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,086,313.77	-61,816.63
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
TOTAL FUND BALANCE			2,228,649.82	-2,642,246.95
TOTAL LIABILITIES + FUND BALANCE			1,142,336.05	-4,852,353.48

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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

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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	307,348,368.05
80	6222	ACCUM DEPREC-BUILDINGS	.00	-126,107,218.18
80	6231	TECHNOLOGY EQUIPMENT	.00	10,442,858.22
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-8,760,318.35
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	221,718,533.14
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-221,718,533.14
TOTAL FUND BALANCE			.00	-221,718,533.14
TOTAL LIABILITIES + FUND BALANCE			.00	-221,718,533.14

BALANCE SHEET FOR 2025 8

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 **