

BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-2,416,029.62	35,729,930.55
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	-2,767.88
10	6111	INVESTMENTS	56,339.71	16,465,106.25
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6134	RECEIVABLE FROM DAYCARE	-777,169.83	642,001.86
10	6139	RECEIVABLE FROM FOOD SVC FND	55,199.24	490,151.22
10	6180	PREPAID EXPENDITURES	35,248.55	-44,746.05
TOTAL ASSETS			-3,046,411.95	53,993,361.11
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-407,186.46
10	7421	ACCOUNTS PAYABLE	.00	258.50
10	7461	TSA CONSULTING GRP W/H	.00	784.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	21,794.56	-259.88
10	7461E	FLEXIBLE SPENDING WH	30,781.80	264.73
10	7461F	EYEMED VISION INSURANCE W/H	4,389.82	5,228.88
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	7,001.40	7,649.47
10	7461H	DENTAL INSURANCE WH	23,500.13	-54.04
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	2,208.40	-442.09
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	121.20	51.10
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-.34	684.67
10	7461R	UNEMPLOYMENT LIABILITY	-10,360.83	-99,296.24
10	7461T	KY HEALTH INS WH	205,131.09	-1,101.92
10	7461V	KY DEFERRED COMP WH	-300.00	-2,084.00
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	-4,826.90	39,345.54
10	7470	SYMETRA STD LTD WH	-86.09	-7,575.09
10	7471	FEDERAL INC TAX WITHHOLDINGS	-6,070.10	-465,003.58
10	7472	FICA SS LIABILITY	.00	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	-108,987.98	-9,605.04
10	7474	KTRS LIABILITY	-15,501.90	-415,711.54
10	7475	CERS LIABILITY	12,123.38	-317,535.19
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-412.19	-4,570.66
10	7603	PURCHASE OBLIGATIONS	-193,877.71	2,693,859.86
TOTAL LIABILITIES			-33,372.26	977,053.63
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,102,367.31	-91,977,263.04
10	7602	EXPENDITURES CONTROL	8,988,273.81	74,761,123.46
10	8753	ASSIGNED-PURCH OBL - CURRENT	193,877.71	-2,693,859.86
10	8770	UNASSIGNED FUND BALANCE	.00	-35,060,415.30

BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	3,079,784.21	-54,970,414.74
	TOTAL LIABILITIES + FUND BALANCE	3,046,411.95	-53,993,361.11

BALANCE SHEET FOR 2025 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-90,410.64	376,867.79
		TOTAL ASSETS	-90,410.64	376,867.79
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-80,013.92	209,666.83
		TOTAL LIABILITIES	-80,013.92	211,666.83
FUND BALANCE				
20	6302	REVENUES CONTROL	-588,072.26	-5,010,118.13
20	7602	EXPENDITURES CONTROL	678,482.90	4,631,250.34
20	8753	ASSIGNED-PURCH OBL - CURRENT	80,013.92	-209,666.83
		TOTAL FUND BALANCE	170,424.56	-588,534.62
		TOTAL LIABILITIES + FUND BALANCE	90,410.64	-376,867.79

BALANCE SHEET FOR 2025 9

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-53,918.36	2,250,422.17
		TOTAL ASSETS	-53,918.36	2,250,422.17
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	171,299.08	453,070.32
		TOTAL LIABILITIES	171,299.08	453,070.32
FUND BALANCE				
21	6302	REVENUES CONTROL	-109,427.89	-2,363,567.69
21	7602	EXPENDITURES CONTROL	163,346.25	1,868,977.83
21	8737	RESTRICTED OTHER	.00	-1,752,270.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	-171,299.08	-453,070.32
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
		TOTAL FUND BALANCE	-117,380.72	-2,703,492.49
		TOTAL LIABILITIES + FUND BALANCE	53,918.36	-2,250,422.17

BALANCE SHEET FOR 2025 9

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	65,519.37	565,665.00
		TOTAL ASSETS	65,519.37	565,665.00
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	12,410.74	38,510.60
		TOTAL LIABILITIES	12,410.74	38,510.60
FUND BALANCE				
22	6302	REVENUES CONTROL	-159,520.61	-782,912.01
22	7602	EXPENDITURES CONTROL	94,001.24	740,790.95
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	-12,410.74	-38,510.60
		TOTAL FUND BALANCE	-77,930.11	-604,175.60
		TOTAL LIABILITIES + FUND BALANCE	-65,519.37	-565,665.00

BALANCE SHEET FOR 2025 9

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 9

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

BALANCE SHEET FOR 2025 9

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-288,874.26	20,020,610.65
		TOTAL ASSETS	-288,874.26	20,020,610.65
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-24,110,409.00
32	7602	EXPENDITURES CONTROL	288,874.26	12,793,220.49
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	288,874.26	-20,020,610.65
		TOTAL LIABILITIES + FUND BALANCE	288,874.26	-20,020,610.65

BALANCE SHEET FOR 2025 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	56,923,071.12	58,459,977.36
		TOTAL ASSETS	56,923,071.12	58,459,977.36
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	3,595,352.87	5,843,107.77
		TOTAL LIABILITIES	3,595,352.87	5,737,932.77
FUND BALANCE				
36	6302	REVENUES CONTROL	-62,433,976.67	-68,240,702.07
36	7602	EXPENDITURES CONTROL	5,510,905.55	23,429,245.28
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,595,352.87	-5,843,107.77
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-21,900.00	.00
36	8770	UNASSIGNED FUND BALANCE	21,900.00	.00
		TOTAL FUND BALANCE	-60,518,423.99	-64,197,910.13
		TOTAL LIABILITIES + FUND BALANCE	-56,923,071.12	-58,459,977.36

BALANCE SHEET FOR 2025 9

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	-288,874.26	-7,455,543.01
40	7602	EXPENDITURES CONTROL	288,874.26	7,455,543.01
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		.00	-377,132.05
	TOTAL LIABILITIES + FUND BALANCE		.00	-377,132.05

BALANCE SHEET FOR 2025 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	35,496.97	2,865,113.46
51	6130	INTERFUND RECEIVABLES	-55,199.24	-490,151.22
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			-19,702.27	3,628,983.62
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	-496,771.38	-3,769,264.57
51	7602	EXPENDITURES CONTROL	516,473.65	4,793,206.86
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			19,702.27	571,175.38
TOTAL LIABILITIES + FUND BALANCE			19,702.27	-3,628,983.62

BALANCE SHEET FOR 2025 9

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	-662,492.69	4,727,947.32
52	6130	INTERFUND RECEIVABLES	777,169.83	-244,582.70
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		114,677.14	4,967,030.62
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	5,339.32	67,155.95
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
	TOTAL LIABILITIES		5,339.32	-2,204,767.21
FUND BALANCE				
52	6302	REVENUES CONTROL	-359,259.84	-7,740,471.58
52	7602	EXPENDITURES CONTROL	244,582.70	4,101,075.04
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	-5,339.32	-67,155.95
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
	TOTAL FUND BALANCE		-120,016.46	-2,762,263.41
	TOTAL LIABILITIES + FUND BALANCE		-114,677.14	-4,967,030.62

BALANCE SHEET FOR 2025 9

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 9

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 9

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 **