

BALANCE SHEET FOR 2025 10

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -4,105,138.08 | 58,017,994.71 |
| | TOTAL ASSETS | | -4,105,138.08 | 58,017,994.71 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | 16.65 |
| 10 | 7421B | ACCOUNTS PAYABLE C CARD | -2,974.00 | -35,815.48 |
| 10 | 7460 | WORKERS COMP PAYABLE | -14.48 | -14.48 |
| 10 | 7460U | UNEMPLOYMENT PAYABLE | 102,731.72 | -4,230.81 |
| 10 | 7463A | AMERICAN FIDELITY FIXED TSA | 300.00 | 300.00 |
| 10 | 7463D | METROPOLITAN LIFE - TSA | .00 | 20,633.53 |
| 10 | 7468 | HEALTH INSURANCES | 797.84 | 801.11 |
| 10 | 7469A | SHEPHERDSVILLE LOCAL TAX | .00 | -102.65 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -54.44 | -54.44 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | 30.71 | -165.33 |
| 10 | 7481 | ADVANCES FROM GRANTORS | .00 | -88,037.92 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -9,867,763.11 | 26,260,914.75 |
| | TOTAL LIABILITIES | | -9,766,945.76 | 26,154,244.93 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -4,587,144.60 | -138,552,608.36 |
| 10 | 7602 | EXPENDITURES CONTROL | 8,577,556.53 | 84,469,487.30 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -646,145.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 9,867,763.11 | -26,260,914.75 |
| 10 | 8757 | ASSIGNED - OTHER | 13,908.80 | -3,182,058.83 |
| | TOTAL FUND BALANCE | | 13,872,083.84 | -84,172,239.64 |
| | TOTAL LIABILITIES + FUND BALANCE | | 4,105,138.08 | -58,017,994.71 |

BALANCE SHEET FOR 2025 10

| FUND: 2 SPECIAL REVENUE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|----------------------------------|--------------------------------|--|--------------------------|--------------------|
| ASSETS | | | | | |
| 20 | 6101 | CASH IN BANK | | 579,801.53 | 546,116.40 |
| | TOTAL ASSETS | | | 579,801.53 | 546,116.40 |
| LIABILITIES | | | | | |
| 20 | 7421B | ACCOUNTS PAYABLE C CARD | | 16,622.19 | -16,568.53 |
| 20 | 7603 | PURCHASE OBLIGATIONS | | -522,489.40 | 2,515,508.29 |
| | TOTAL LIABILITIES | | | -505,867.21 | 2,498,939.76 |
| FUND BALANCE | | | | | |
| 20 | 6302 | REVENUES CONTROL | | -1,608,405.26 | -10,159,135.30 |
| 20 | 7602 | EXPENDITURES CONTROL | | 1,011,981.54 | 10,374,818.88 |
| 20 | 8731 | RESTRICTED GRANTS | | .00 | -1,630,985.78 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | | 522,489.40 | -2,515,508.29 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | | .00 | 1,108,865.12 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | | .00 | -223,110.79 |
| | TOTAL FUND BALANCE | | | -73,934.32 | -3,045,056.16 |
| | TOTAL LIABILITIES + FUND BALANCE | | | -579,801.53 | -546,116.40 |

BALANCE SHEET FOR 2025 10

| FUND: 22 DISTR ACTIVITY (SPEC REV MY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|-------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 22 | 6101 | CASH IN BANK | -1,996.03 | 753,986.85 |
| | | | TOTAL ASSETS | -1,996.03 | 753,986.85 |
| LIABILITIES | | | | | |
| | 22 | 7421B | ACCOUNTS PAYABLE C CARD | -7,264.69 | -16,859.03 |
| | 22 | 7603 | PURCHASE OBLIGATIONS | 35,858.51 | 106,767.94 |
| | | | TOTAL LIABILITIES | 28,593.82 | 89,908.91 |
| FUND BALANCE | | | | | |
| | 22 | 6302 | REVENUES CONTROL | -28,004.09 | -441,794.38 |
| | 22 | 7602 | EXPENDITURES CONTROL | 37,264.81 | 426,082.68 |
| | 22 | 8737 | RESTRICTED - OTHER | .00 | -665,432.83 |
| | 22 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -35,858.51 | -106,767.94 |
| | 22 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 31,680.71 |
| | 22 | 8770 | UNASSIGNED FUND BALANCE | .00 | -87,664.00 |
| | | | TOTAL FUND BALANCE | -26,597.79 | -843,895.76 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 1,996.03 | -753,986.85 |

BALANCE SHEET FOR 2025 10

| FUND: 25 SPECIAL REV STUDENT ACT FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 25 | 6106 | OTHER CASH | .00 | 1,103,597.65 |
| | | | TOTAL ASSETS | .00 | 1,103,597.65 |
| FUND BALANCE | | | | | |
| | 25 | 6302 | REVENUES CONTROL | .00 | 7,545.88 |
| | 25 | 7602 | EXPENDITURES CONTROL | .00 | -1,818.94 |
| | 25 | 8737 | RESTRICTED - OTHER | .00 | -1,109,324.59 |
| | | | TOTAL FUND BALANCE | .00 | -1,103,597.65 |
| | | | TOTAL LIABILITIES + FUND BALANCE | .00 | -1,103,597.65 |

BALANCE SHEET FOR 2025 10

| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 31 | 6101 | CASH IN BANK | .00 | 1,640,911.61 |
| | | | TOTAL ASSETS | .00 | 1,640,911.61 |
| FUND BALANCE | | | | | |
| | 31 | 6302 | REVENUES CONTROL | .00 | -590,795.00 |
| | 31 | 7602 | EXPENDITURES CONTROL | .00 | 156,928.39 |
| | 31 | 8737 | RESTRICTED - OTHER | .00 | -1,207,045.00 |
| | | | TOTAL FUND BALANCE | .00 | -1,640,911.61 |
| | | | TOTAL LIABILITIES + FUND BALANCE | .00 | -1,640,911.61 |

BALANCE SHEET FOR 2025 10

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -184,941.40 | 948,717.51 |
| | | | TOTAL ASSETS | -184,941.40 | 948,717.51 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | .00 | -19,800,194.00 |
| | 32 | 7602 | EXPENDITURES CONTROL | 184,941.40 | 18,923,907.77 |
| | 32 | 8737 | RESTRICTED - OTHER | .00 | -72,431.28 |
| | | | TOTAL FUND BALANCE | 184,941.40 | -948,717.51 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 184,941.40 | -948,717.51 |

BALANCE SHEET FOR 2025 10

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|-------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 36 | 6101 | CASH IN BANK | -5,928,723.15 | 56,839,106.78 |
| | | | TOTAL ASSETS | -5,928,723.15 | 56,839,106.78 |
| LIABILITIES | | | | | |
| | 36 | 7421B | ACCOUNTS PAYABLE C CARD | -23,422.27 | -122,637.44 |
| | 36 | 7603 | PURCHASE OBLIGATIONS | -5,800,427.66 | 44,694,816.76 |
| | | | TOTAL LIABILITIES | -5,823,849.93 | 44,572,179.32 |
| FUND BALANCE | | | | | |
| | 36 | 6302 | REVENUES CONTROL | -606,466.01 | -66,339,740.46 |
| | 36 | 7602 | EXPENDITURES CONTROL | 6,558,611.43 | 62,045,259.12 |
| | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -8,465,799.06 |
| | 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 5,800,427.66 | -44,694,816.76 |
| | 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 1,371,624.86 |
| | 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -45,327,813.80 |
| | | | TOTAL FUND BALANCE | 11,752,573.08 | -101,411,286.10 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 5,928,723.15 | -56,839,106.78 |

BALANCE SHEET FOR 2025 10

| FUND: 400 DEBT SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 40 | 6101 | CASH IN BANK | .00 | 1,724.54 |
| | | | TOTAL ASSETS | .00 | 1,724.54 |
| FUND BALANCE | | | | | |
| | 40 | 6302 | REVENUES CONTROL | -208,034.94 | -16,305,359.08 |
| | 40 | 7602 | EXPENDITURES CONTROL | 208,034.94 | 19,067,828.83 |
| | 40 | 8736 | RESTRICTED FOR DEBT SERVICE | .00 | -2,764,194.29 |
| | | | TOTAL FUND BALANCE | .00 | -1,724.54 |
| | | | TOTAL LIABILITIES + FUND BALANCE | .00 | -1,724.54 |

BALANCE SHEET FOR 2025 10

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 250,709.02 | 1,785,938.31 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 60,927.07 |
| 51 | 64000 | DEFERRED OUTFLOWS-CERS | .00 | 573,946.00 |
| 51 | 6400P | DEFERRED OUTFLOWS-CERS | .00 | 1,443,485.00 |
| TOTAL ASSETS | | | 250,709.02 | 3,864,296.38 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | .00 | -10,008.11 |
| 51 | 7421B | ACCOUNTS PAYABLE C CARD | 5,793.87 | -7,608.98 |
| 51 | 75410 | NET OPEB LIABILITY | .00 | 108,295.00 |
| 51 | 7541P | NET PENSION LIABILITY | .00 | -5,033,071.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -763,351.31 | 1,901,618.48 |
| 51 | 77000 | DEFERRED INFLOWS-CERS | .00 | -2,087,472.00 |
| 51 | 7700P | DEFERRED INFLOWS-CERS | .00 | -1,531,696.00 |
| TOTAL LIABILITIES | | | -757,557.44 | -6,659,942.61 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -855,509.76 | -7,981,224.66 |
| 51 | 7602 | EXPENDITURES CONTROL | 599,006.87 | 6,212,903.44 |
| 51 | 87370 | RESTRICTED-OTHER | .00 | 1,405,231.00 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 5,121,282.00 |
| 51 | 8739 | RESTRICTED NET POSITION | .00 | 29,896.87 |
| 51 | 8739I | RESTRICTED NET POS-INVENTORY | .00 | -60,927.07 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 763,351.31 | -1,960,161.12 |
| 51 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 28,645.77 |
| TOTAL FUND BALANCE | | | 506,848.42 | 2,795,646.23 |
| TOTAL LIABILITIES + FUND BALANCE | | | -250,709.02 | -3,864,296.38 |

BALANCE SHEET FOR 2025 10

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 8,619,770.10 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,147,978.74 |
| 80 | 6212 | ACCUMULATED DEPRECIATION-LD IM | .00 | -406,575.81 |
| 80 | 6221 | BUILDINGS AND BUILDING IMPROVE | .00 | 344,170,482.60 |
| 80 | 6222 | ACCUM DEPRECIATION-BUILDINGS | .00 | -127,796,395.90 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | -15,126.30 | 4,706,418.28 |
| 80 | 6232 | ACCUM DEPRECIATION TECH EQUIP | 15,071.00 | -4,148,937.69 |
| 80 | 6241 | FIXED ASSETS - VEHICLES | .00 | 11,801,637.82 |
| 80 | 6242 | ACCUM. DEPRECIATION- EQUIPMENT | .00 | -9,047,922.05 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 2,216,348.93 |
| 80 | 6252 | ACCUM DEPRECIATION GEN EQUIP | .00 | -1,350,611.98 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 47,952,076.28 |
| TOTAL ASSETS | | | -55.30 | 277,864,269.32 |
| FUND BALANCE | | | | |
| 80 | 6302 | REVENUES CONTROL | .00 | 14,126.14 |
| 80 | 7602 | EXPENDITURES CONTROL | 55.30 | 11,673.47 |
| 80 | 8710 | INVESTMENT IN GOVN ASSETS | .00 | -277,890,068.93 |
| TOTAL FUND BALANCE | | | 55.30 | -277,864,269.32 |
| TOTAL LIABILITIES + FUND BALANCE | | | 55.30 | -277,864,269.32 |

BALANCE SHEET FOR 2025 10

| | | | NET CHANGE | ACCOUNT |
|------------------------------------|------|-------------------------------|------------|---------------|
| FUND: 81 FOOD SERVICE FIXED ASSETS | | | FOR PERIOD | BALANCE |
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 22,481.69 |
| 81 | 6232 | ACCUM DEPRECIATION TECH EQUIP | .00 | -22,481.69 |
| 81 | 6251 | GENERAL EQUIPMENT | -74,585.12 | 4,054,908.62 |
| 81 | 6252 | ACCUM DEPRECIATION GEN EQUIP | 74,585.12 | -3,562,570.73 |
| TOTAL ASSETS | | | .00 | 492,337.89 |
| FUND BALANCE | | | | |
| 81 | 6302 | REVENUES CONTROL | .00 | 12,983.07 |
| 81 | 7602 | EXPENDITURES CONTROL | .00 | 6,663.76 |
| 81 | 8711 | NET INVESTMENT CAPITAL ASSETS | .00 | -511,984.72 |
| TOTAL FUND BALANCE | | | .00 | -492,337.89 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -492,337.89 |

** END OF REPORT - Generated by Karen Weaver **