

## BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH-GENERAL FUND	25,506,509.34
CASH IN PAYROLL CLEARING ACCT	-2,386.02
INVESTMENTS	16,801,335.47
TAXES RECEIVABLE	713,685.16
RECEIVABLE FROM SPEC REV/GRANT	-521.10
RECEIVABLE FROM DAYCARE	435,334.70
<b>TOTAL ASSETS</b>	<b>43,453,957.55</b>
<b>LIABILITIES</b>	
OTHER PAYABLES ACCRUED	-601,991.31
ACCOUNTS PAYABLE	-1,587,173.44
TSA CONSULTING GRP W/H	784.00
REFUNDABLE TUITION LIABILITY	-40,398.92
ACC CRITICAL CANCER HOSP WH	-21,877.41
FLEXIBLE SPENDING WH	-70,582.87
EYEMED VISION INSURANCE W/H	-6,267.60
LIFE INS WH (SYMETRA NATWIDE)	-8,627.64
DENTAL INSURANCE WH	-52,061.73
KY EDU ASSC (KEA) & KAPE DUES	-3,292.49
KY ASSOC SCHOOL ADMIN DUES WH	51.06
CLASSROOM TEACHERS	-300.00
MISCELLANEOUS WH	-1,025.96
UNEMPLOYMENT LIABILITY	-11,526.49
KY HEALTH INS WH	-243,873.48
KY DEFERRED COMP WH	-51,325.54
EMPLR COST OF INSURN COVERAGE	5,756.70
FEDERALLY FUNDED BENEFITS PAYB	-58,455.75
LOCAL WITHHOLDING-LAGRANGE	19,794.28
SYMETRA STD LTD WH	-31,913.78
FEDERAL INC TAX WITHHOLDINGS	-1,099,515.91
FICA SS LIABILITY	-80,774.94
KY INCOME TAX WITHHOLDINGS	-341,018.72
KTRS LIABILITY	-539,511.51
CERS LIABILITY	-608,186.24
COMPENSATED ABSENCES SICK LIAB	-477,586.00
INDIANA TAX WITHHOLDING	-8,788.10
<b>TOTAL LIABILITIES</b>	<b>-5,919,689.79</b>
<b>FUND BALANCE</b>	
UNASSIGNED FUND BALANCE	-37,534,267.76
<b>TOTAL FUND BALANCE FOR FUND 1</b>	<b>-37,534,267.76</b>

BALANCE SHEET REPORT FOR FY2025

SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
CASH-SPECIAL REVENUE/GRANTS		-136,468.58
ACCOUNTS RECEIVABLE		153,937.58
TOTAL ASSETS		17,469.00
LIABILITIES		
ACCOUNTS PAYABLE		-18,469.00
ADVANCES FROM GRANTORS/OTHERS		1,000.00
TOTAL LIABILITIES		-17,469.00

## BALANCE SHEET REPORT FOR FY2025

DISTRICT ACTIVITY FUND 21 AY (21)		ACCOUNT BALANCE
ASSETS		
CASH-GENERAL FUND		2,430,265.16
TOTAL ASSETS		2,430,265.16
LIABILITIES		
ACCOUNTS PAYABLE		-110,097.23
TOTAL LIABILITIES		-110,097.23
FUND BALANCE		
RESTRICTED OTHER		-2,320,167.93
TOTAL FUND BALANCE FOR FUND 21		-2,320,167.93

## BALANCE SHEET REPORT FOR FY2025

SCHOOL ACTIVITY FUND 25 (25)		ACCOUNT BALANCE
ASSETS		
CASH - OTHER		1,445,892.24
TOTAL ASSETS		1,445,892.24
LIABILITIES		
OTHER PAYABLES ACCRUED		-99,207.73
TOTAL LIABILITIES		-99,207.73
FUND BALANCE		
RESTRICTED OTHER		-1,346,684.51
TOTAL FUND BALANCE FOR FUND 25		-1,346,684.51

## BALANCE SHEET REPORT FOR FY2025

CAPITAL OUTLAY FUND (310)		ACCOUNT BALANCE
ASSETS		
CASH-CAPITAL OUTLAY		1,901,597.00
TOTAL ASSETS		1,901,597.00
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-1,901,597.00
TOTAL FUND BALANCE FOR FUND 310		-1,901,597.00

## BALANCE SHEET REPORT FOR FY2025

BLDING FUND (5CNT LEVY-DT SVC) (320		ACCOUNT BALANCE
ASSETS		
CASH-SPECIAL VOTED BLDG FUND		10,114,575.28
TOTAL ASSETS		10,114,575.28
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-5,335,223.00
RESTRICTED-FUTURE CONSTR BG-1		-4,779,352.28
TOTAL FUND BALANCE FOR FUND 320		-10,114,575.28

## BALANCE SHEET REPORT FOR FY2025

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH-CONSTRUCTION FUND		56,574,743.23
TOTAL ASSETS		56,574,743.23
LIABILITIES		
OTHER PAYABLES ACCRUED		-105,175.00
ACCOUNTS PAYABLE		-3,272,282.13
TOTAL LIABILITIES		-3,377,457.13
FUND BALANCE		
RESTRICTED-FUTURE CONSTRUCTION		-53,197,286.10
TOTAL FUND BALANCE FOR FUND 360		-53,197,286.10

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE FUND (51)		ACCOUNT BALANCE
ASSETS		
CASH-FOOD SERVICE		2,282,447.06
ACCOUNTS RECEIVABLE		10,129.71
INVENTORIES FOR CONSUMPTION		183,773.40
DEFRD OUTFLOWS OPEBen LIAB		273,367.00
DEFRD OUTFLOWS PENSION LIAB		757,173.00
FUNDED OPEB ASSETS		53,200.00
TOTAL ASSETS		3,560,090.17
LIABILITIES		
ACCOUNTS PAYABLE		-933.28
UNFUNDED PENSION LIABILITY		-2,472,536.00
DEFERRED INFLOW OPEB LIAB		-1,032,331.00
DEFERRED INFLOW PENSION LIAB		-695,292.00
TOTAL LIABILITIES		-4,201,092.28
FUND BALANCE		
UNRESTRICTED NET ASSETS		-2,291,643.49
RESTRICTED OPEBen LIAB ENTPRIS		705,764.00
RESTRICTED OTHER PENSION		2,410,655.00
RSTRCTD NET POSITION INVENTORY		-183,773.40
TOTAL FUND BALANCE FOR FUND 51		641,002.11



## BALANCE SHEET REPORT FOR FY2025

DAYCARE PROGRAM (52)		ACCOUNT BALANCE
ASSETS		
CASH-DAYCARE		5,101,139.22
INTERFUND RECEIVABLES		-37,394.44
DEFRD OUTFLOWS OPEBen LIAB		122,002.00
DEFRD OUTFLOWS PENSION LIAB		337,921.00
FUNDED OPEB ASSETS		23,743.00
TOTAL ASSETS		5,547,410.78
LIABILITIES		
INTERFUND PAYABLES		-397,419.16
ACCOUNTS PAYABLE		-41,765.10
UNFUNDED PENSION LIABILITY		-1,103,477.00
DEFERRED INFLOW OPEB LIAB		-460,723.00
DEFERRED INFLOW PENSION LIAB		-310,304.00
TOTAL LIABILITIES		-2,313,688.26
FUND BALANCE		
UNRESTRICTED NET ASSETS		-4,635,142.11
RESTRICTED OPEBen LIAB ENTPRIS		314,978.00
RESTRICTED OTHER PENSION		1,075,860.00
RESTRICTED-NET POSITION		10,581.59
TOTAL FUND BALANCE FOR FUND 52		-3,233,722.52

## BALANCE SHEET REPORT FOR FY2025

FIDUCIARY - PENS/INVST/PRIVATE (700		ACCOUNT BALANCE
ASSETS		
CASH-CUNDIFF DONATION		4,931.05
TOTAL ASSETS		4,931.05
FUND BALANCE		
RESTRICTED - OTHER		-4,931.05
TOTAL FUND BALANCE FOR FUND 7000		-4,931.05

## BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL CAPITAL ASSETS (8)		ACCOUNT BALANCE
ASSETS		
LAND		13,696,302.00
LAND IMPROVEMENTS		5,337,919.04
ACCUM DEPREC-LAND IMPROVMNTS		-2,811,814.95
BUILDINGS & BLDG IMPROVEMENTS		307,348,368.05
ACCUM DEPREC-BUILDINGS		-126,757,541.22
TECHNOLOGY EQUIPMENT		10,438,521.37
ACCUM DEPREC-TECH EQUIPMENT		-8,822,582.56
VEHICLES		19,942,111.53
ACCUM DEPREC-VEHICLES		-13,503,166.88
MACHINERY AND EQUIPMENT		7,048,818.48
ACCUM DEPR-MACHINERY & EQUIP		-3,830,043.55
CONSTRUCTION WORK IN PROGRESS		14,458,618.00
INFRASTRUCTURE		2,724,429.07
ACCUM DEPREC-INFRASTRUCTURE		-2,073,373.10
TOTAL ASSETS		223,196,565.28
FUND BALANCE		
INVESTMENT IN GOVERNMTL ASSETS		-223,196,565.28
TOTAL FUND BALANCE FOR FUND 8		-223,196,565.28

**BALANCE SHEET REPORT FOR FY2025**

FOOD SERVICE CAPITAL ASSETS (81)		ACCOUNT BALANCE
ASSETS		
BUILDINGS & BLDG IMPROVEMENTS		7,294,748.00
ACCUM DEPREC-BUILDINGS		-3,055,001.99
TECHNOLOGY EQUIPMENT		13,549.00
ACCUM DEPREC-TECH EQUIPMENT		-13,536.33
VEHICLES		106,725.68
ACCUM DEPREC-VEHICLES		-61,380.79
MACHINERY AND EQUIPMENT		3,622,420.58
ACCUM DEPREC-MACHINERY & EQUIP		-1,737,400.20
TOTAL ASSETS		6,170,123.95
FUND BALANCE		
INVESTMENT IN BUSINESS ASSETS		-6,170,123.95
TOTAL FUND BALANCE FOR FUND 81		-6,170,123.95

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE CAPITAL ASSETS (81)	ACCOUNT BALANCE
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