

## BALANCE SHEET FOR 2026 5

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	55,580,932.87	64,259,135.00
10	6102	CASH IN PAYROLL CLEARING ACCT	30,630.41	23,653.98
10	6111	INVESTMENTS	31,525.72	17,049,945.56
10	6121	TAXES RECEIVABLE	.00	466,356.63
10	6131	RECEIVABLE FROM SPEC REV/GRANT	-5,502.83	.00
10	6134	RECEIVABLE FROM DAYCARE	12,706.28	341,719.12
10	6135	RECEIVABLE FROM DAF F22 MY	291.43	291.43
10	6139	RECEIVABLE FROM FOOD SVC FND	-110,594.78	473,408.62
10	6153	ACCOUNTS RECEIVABLE	.00	-466,356.63
10	6180	PREPAID EXPENDITURES	-76,947.17	-211,696.37
	TOTAL ASSETS		55,463,041.93	81,936,457.34
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-204,572.15
10	7421	ACCOUNTS PAYABLE	-3,167,077.12	-3,167,077.12
10	7461	TSA CONSULTING GRP W/H	-21,088.89	-20,054.89
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	22,463.69	-387.35
10	7461E	FLEXIBLE SPENDING WH	30,509.33	265.15
10	7461F	EYEMED VISION INSURANCE W/H	-17.45	5,189.29
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	7,565.13	7,649.77
10	7461H	DENTAL INSURANCE WH	-194.20	-22,429.91
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-2,110.50	-2,581.65
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.02	-75.08
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	1,559.77	1,576.50
10	7461R	UNEMPLOYMENT LIABILITY	-5,859.08	-8,016.11
10	7461T	KY HEALTH INS WH	209,217.36	-1,394.98
10	7461V	KY DEFERRED COMP WH	.00	-2,084.60
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-20,813.64	-17,822.19
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-8,609.33	-4,838.92
10	7470	SYMETRA STD LTD WH	-4.97	-7,925.19
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-467,271.13
10	7472	FICA SS LIABILITY	.00	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	123,685.13	-10,197.14
10	7474	KTRS LIABILITY	-465,981.77	-806,357.97
10	7475	CERS LIABILITY	-521,380.77	-878,832.02
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-2,918.36	-8,320.44
10	7603	PURCHASE OBLIGATIONS	-142,654.89	5,178,373.46
	TOTAL LIABILITIES		-3,963,710.54	-480,823.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-67,675,434.22	-86,218,855.70
10	7602	EXPENDITURES CONTROL	16,033,447.94	47,103,605.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	142,654.89	-5,178,373.46
10	8770	UNASSIGNED FUND BALANCE	.00	-37,162,009.79

## BALANCE SHEET FOR 2026 5

FUND: 1	GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	-51,499,331.39	-81,455,633.83
	TOTAL LIABILITIES + FUND BALANCE	-55,463,041.93	-81,936,457.34

## BALANCE SHEET FOR 2026 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	517,698.90	33,870.00
20	6130	INTERFUND RECEIVABLES	5,502.83	.00
		TOTAL ASSETS	523,201.73	33,870.00
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	925.40
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-6,355.43	326,766.12
		TOTAL LIABILITIES	-6,355.43	328,691.52
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,076,329.51	-2,638,841.51
20	7602	EXPENDITURES CONTROL	553,127.78	2,603,046.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	6,355.43	-326,766.12
		TOTAL FUND BALANCE	-516,846.30	-362,561.52
		TOTAL LIABILITIES + FUND BALANCE	-523,201.73	-33,870.00

## BALANCE SHEET FOR 2026 5

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-7,331.65	3,047,223.04
	<b>TOTAL ASSETS</b>		<b>-7,331.65</b>	<b>3,047,223.04</b>
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-33,908.76	465,505.01
	<b>TOTAL LIABILITIES</b>		<b>-33,908.76</b>	<b>465,505.01</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-351,882.44	-2,442,741.07
21	7602	EXPENDITURES CONTROL	359,214.09	1,768,241.21
21	8737	RESTRICTED OTHER	.00	-2,372,723.18
21	8753	ASSIGNED-PURCH OBL - CURRENT	33,908.76	-465,505.01
	<b>TOTAL FUND BALANCE</b>		<b>41,240.41</b>	<b>-3,512,728.05</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>7,331.65</b>	<b>-3,047,223.04</b>

## BALANCE SHEET FOR 2026 5

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6130	INTERFUND RECEIVABLES	-291.43	-291.43
		TOTAL ASSETS	-291.43	-291.43
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-884.34	.00
		TOTAL LIABILITIES	-884.34	.00
FUND BALANCE				
22	7602	EXPENDITURES CONTROL	291.43	291.43
22	8753	ASSIGNED-PURCH OBL - CURRENT	884.34	.00
		TOTAL FUND BALANCE	1,175.77	291.43
		TOTAL LIABILITIES + FUND BALANCE	291.43	291.43

## BALANCE SHEET FOR 2026 5

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,445,892.24
		TOTAL ASSETS	.00	1,445,892.24
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-99,207.73
		TOTAL LIABILITIES	.00	-99,207.73
FUND BALANCE				
25	8737	RESTRICTED OTHER	.00	-1,346,684.51
		TOTAL FUND BALANCE	.00	-1,346,684.51
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,445,892.24

## BALANCE SHEET FOR 2026 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	2,461,967.00
		TOTAL ASSETS	.00	2,461,967.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-560,370.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
		TOTAL FUND BALANCE	.00	-2,461,967.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,461,967.00

## BALANCE SHEET FOR 2026 5

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 320	BLDING FUND (5CNT LEVY-DT SVC)			
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	.00	6,110,257.69
	TOTAL ASSETS		.00	6,110,257.69
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-3,220,315.00
32	7602	EXPENDITURES CONTROL	.00	7,224,632.59
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,335,223.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,779,352.28
	TOTAL FUND BALANCE		.00	-6,110,257.69
	TOTAL LIABILITIES + FUND BALANCE		.00	-6,110,257.69

## BALANCE SHEET FOR 2026 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-2,879,734.76	149,287,539.14
	TOTAL ASSETS		-2,879,734.76	149,287,539.14
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	22,168,596.72	30,249,918.74
	TOTAL LIABILITIES		22,168,596.72	30,249,918.74
FUND BALANCE				
36	6302	REVENUES CONTROL	-317,528.45	-109,339,167.13
36	7602	EXPENDITURES CONTROL	3,197,263.21	10,795,350.31
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-50,743,722.32
36	8753	ASSIGNED-PURCH OBL - CURRENT	-22,168,596.72	-30,249,918.74
	TOTAL FUND BALANCE		-19,288,861.96	-179,537,457.88
	TOTAL LIABILITIES + FUND BALANCE		2,879,734.76	-149,287,539.14

## BALANCE SHEET FOR 2026 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	7421	ACCOUNTS PAYABLE	-396,750.00	-396,750.00
		TOTAL ASSETS	-396,750.00	-396,750.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-7,224,632.59
40	7602	EXPENDITURES CONTROL	396,750.00	7,621,382.59
		TOTAL FUND BALANCE	396,750.00	396,750.00
		TOTAL LIABILITIES + FUND BALANCE	396,750.00	396,750.00

## BALANCE SHEET FOR 2026 5

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND			
ASSETS				
51	6101	CASH-FOOD SERVICE	-30,115.87	2,790,927.19
51	6130	INTERFUND RECEIVABLES	110,594.78	-473,408.62
51	6153	ACCOUNTS RECEIVABLE	.00	34,585.49
51	6171	INVENTORIES FOR CONSUMPTION	.00	183,773.40
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		80,478.91	3,619,617.46
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,472,536.00
51	7603	PURCHASE OBLIGATIONS	.00	450.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-1,032,331.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-695,292.00
	TOTAL LIABILITIES		.00	-4,199,709.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-581,244.09	-2,112,017.57
51	7602	EXPENDITURES CONTROL	500,765.18	2,076,012.78
51	87370	RESTRICTED OPEBen LIAB ENTRPRIS	.00	705,764.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,410,655.00
51	8739	RESTRICTED-NET POSITION	.00	-2,316,099.27
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-183,773.40
51	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-450.00
	TOTAL FUND BALANCE		-80,478.91	580,091.54
	TOTAL LIABILITIES + FUND BALANCE		-80,478.91	-3,619,617.46

## BALANCE SHEET FOR 2026 5

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 52	DAYCARE PROGRAM			
ASSETS				
52	6101	CASH-DAYCARE	47,501.67	5,553,306.00
52	6130	INTERFUND RECEIVABLES	-12,706.28	-341,719.12
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		34,795.39	5,695,252.88
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	104,907.98	630,313.62
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
	TOTAL LIABILITIES		104,907.98	-1,641,609.54
FUND BALANCE				
52	6302	REVENUES CONTROL	-376,514.51	-6,285,693.59
52	7602	EXPENDITURES CONTROL	341,719.12	2,119,734.09
52	8712	UNRESTRICTED NET ASSETS	.00	-658,789.81
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	314,978.00
52	8737P	RESTRICTED OTHER PENSION	.00	1,075,860.00
52	8739	RESTRICTED-NET POSITION	.00	10,581.59
52	8753	ASSIGNED-PURCH OBL - CURRENT	-104,907.98	-630,313.62
	TOTAL FUND BALANCE		-139,703.37	-4,053,643.34
	TOTAL LIABILITIES + FUND BALANCE		34,795.39	5,695,252.88

## BALANCE SHEET FOR 2026 5

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE				
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 2026 5

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	-2,979,219.51
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	323,235,245.81
80	6222	ACCUM DEPREC-BUILDINGS	.00	-133,923,298.02
80	6231	TECHNOLOGY EQUIPMENT	.00	10,438,521.37
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-9,454,503.75
80	6241	VEHICLES	.00	19,942,111.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-14,450,168.99
80	6251	MACHINERY AND EQUIPMENT	.00	7,048,818.48
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-4,260,651.08
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	-2,184,260.54
	TOTAL ASSETS		.00	229,629,863.41
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-229,629,863.41
	TOTAL FUND BALANCE		.00	-229,629,863.41
	TOTAL LIABILITIES + FUND BALANCE		.00	-229,629,863.41

## BALANCE SHEET FOR 2026 5

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	-3,186,022.07
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	-75,067.35
81	6251	MACHINERY AND EQUIPMENT	.00	3,622,420.58
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,908,854.41
	TOTAL ASSETS		.00	5,853,963.10
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,853,963.10
	TOTAL FUND BALANCE		.00	-5,853,963.10
	TOTAL LIABILITIES + FUND BALANCE		.00	-5,853,963.10

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