SOUTHGATE INDEPENDENT BOARD OF EDUCATION
TREASURER'S REPORT
DECEMBER 2025

	TOTAL	GENERAL FUND	SPECIAL REVENUE	CAPITAL OUTLAY	BUILDING FUND	CONSTRUCTION FUND	DEBT SERV FUND	FOOD SERVICE
BALANCE BEGINNING OF MONTH								
CASH	$ 121,167.33	$ (144,648.94)	$ 31,127.13	$ 7,967.00	$ 175,741.32		$ -	$ 50,980.82
TOTAL BEGINNING OF MONTH BAL	$ 121,167.33	$ (144,648.94)	$ 31,127.13	$ 7,967.00	$ 175,741.32		$ -	$ 50,980.82
RECEIPTS	$ 1,482,117.04							
DISBURSEMENTS								
PAYROLL (inc FedHI)	$ (299,102.23)							
ACCTS PAYABLE	$ (71,178.60)							
ADJUST VISA ACH/add def comp								
BALANCE CLOSE OF MONTH	$ 1,233,003.54							
TOTAL ENDING BALANCE SHEET								
ADJUSTED MUNIS BALANCE	$ 1,233,003.54	$ 1,027,733.91	$ (29,346.06)	$ 7,967.00	$ 175,741.32		$ -	$ 50,907.37
BANK BALANCE CLOSE OF MO	$ 1,320,006.92							
LESS: OUTSTANDING CHECKS								
ACCOUNTS PAYABLE	$ (42,986.19)							
PAYROLL	$ (40,159.60)							
FED HEALTH ACH	$ (3,857.59)							
BALANCE CLOSE OF MONTH	$ 1,233,003.54							
ADJUST TO BE CLEARED	$ (0.00)							

ALL OF THE INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE REPORT OF THE FINANCIAL CONDITION OF OUR SCHOOL DISTRICT AS TAKEN FROM THE TREASURER'S BOOKS WHICH ARE FULLY POSTED AND CLOSED FOR THE MONTH.

FINANCE OFFICER

SOUTHGATE INDEPENDENT SCHOOL

BALANCE SHEET FOR 2026 6

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,171,075.45	1,027,733.91
		TOTAL ASSETS		1,171,075.45	1,027,733.91
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	.00	4,185.00
		TOTAL LIABILITIES		.00	4,185.00
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,454,989.09	-2,134,047.18
	10	7602	EXPENDITURES CONTROL	283,913.64	1,109,891.11
	10	8732	RESTRICTED FOR SICK LV PAYABLE	.00	-3,577.84
	10	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-4,185.00
		TOTAL FUND BALANCE		-1,171,075.45	-1,031,918.91
TOTAL LIABILITIES + FUND BALANCE				-1,171,075.45	-1,027,733.91

SOUTHGATE INDEPENDENT SCHOOL

BALANCE SHEET FOR 2026 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-59,165.79	-29,346.06
		TOTAL ASSETS		-59,165.79	-29,346.06
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	.00	1,889.00
		TOTAL LIABILITIES		.00	1,889.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-12,067.48	-294,411.88
	20	7602	EXPENDITURES CONTROL	71,233.27	323,757.08
	20	8731	RESTRICTED GRANTS	.00	-47,877.03
	20	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,889.00
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,433.66
	20	8770	UNASSIGNED FUND BALANCE	.00	-8,555.77
		TOTAL FUND BALANCE		59,165.79	27,457.06
	TOTAL LIABILITIES + FUND BALANCE			59,165.79	29,346.06

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BALANCE SHEET FOR 2026 6

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	12,586.26
		TOTAL ASSETS		.00	12,586.26
FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	536.15
	25	8770	UNASSIGNED FUND BALANCE	.00	-13,122.41
		TOTAL FUND BALANCE		.00	-12,586.26
	TOTAL LIABILITIES + FUND BALANCE			.00	-12,586.26

SOUTHGATE INDEPENDENT SCHOOL

BALANCE SHEET FOR 2026 6

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	7,967.00
		TOTAL ASSETS		.00	7,967.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-7,967.00
		TOTAL FUND BALANCE		.00	-7,967.00
	TOTAL LIABILITIES + FUND BALANCE			.00	-7,967.00

SOUTHGATE INDEPENDENT SCHOOL

BALANCE SHEET FOR 2026 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	175,741.32
		TOTAL ASSETS		.00	175,741.32
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-12,983.00
	32	7602	EXPENDITURES CONTROL	.00	12,080.08
	32	8738	ESCROW ACCOUNT-SFCC	.00	-174,838.40
		TOTAL FUND BALANCE		.00	-175,741.32
	TOTAL LIABILITIES + FUND BALANCE			.00	-175,741.32

BALANCE SHEET FOR 2026 6

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-3,194.46
	40	7602	EXPENDITURES CONTROL	.00	3,194.46
		TOTAL FUND BALANCE		.00	.00
TOTAL LIABILITIES + FUND BALANCE				.00	.00

BALANCE SHEET FOR 2026 6

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-73.45	50,907.37
	51	6171	INVENTORIES FOR CONSUMPTION	.00	1,183.27
	51	6400O	DEF OUTFLOW OPEB LIABILITY	.00	9,563.00
	51	6400P	DEF OUTFLOW PENSION LIABILITY	.00	25,547.00
	TOTAL ASSETS			-73.45	87,200.64
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	16,402.00
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-100,161.00
	51	7603	PURCHASE OBLIGATIONS	-1,484.24	.00
	51	7700O	DEF INFLOW-OPEB LIABILITIES	.00	-29,328.00
	51	7700P	DEF INFLOW -PENSION LIABILITY	.00	-9,209.00
	TOTAL LIABILITIES			-1,484.24	-122,296.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-16,069.73	-72,520.83
	51	7602	EXPENDITURES CONTROL	16,143.18	88,700.60
	51	8737O	RESTR-OTHER OPEB LIAB ENTRPR	.00	17,963.00
	51	8737P	RESTR-OTHER PENS LIAB ENTRPR	.00	69,223.00
	51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-67,086.45
	51	8739I	REST NET POSITION-INVENTORY	.00	-1,183.96
	51	8753	ASSIGNED-PURCH OBL - CURRENT	1,484.24	.00
	TOTAL FUND BALANCE			1,557.69	35,095.36
TOTAL LIABILITIES + FUND BALANCE				73.45	-87,200.64

** END OF REPORT - Generated by Anthony Hughey **

SOUTHGATE INDEPENDENT SCHOOL

AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101 FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR	NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
46235	02/23/2024	PRINTED	001864	STEPHANIE WATSON	16.02			
46288	04/16/2024	PRINTED	002118	CAMPBELL CO SCHOOLS	60.00			
46391	06/19/2024	PRINTED	001897	ACADEMIC EXCELLENCE	453.50			
46507	09/24/2024	PRINTED	000290	KYCASE	455.00			
46676	01/15/2025	PRINTED	002243	LUCAS COLLETT	9.99			
46788	04/02/2025	PRINTED	001990	SHANNON HANSMAN	193.92			
46832	06/10/2025	PRINTED	001897	ACADEMIC EXCELLENCE	362.25			
46836	06/10/2025	PRINTED	000205	BEECHWOOD INDEPENDENT BOA	700.67			
46925	07/17/2025	PRINTED	002028	TROPHY AWARDS	115.34			
46929	07/31/2025	PRINTED	002260	LOIS ELLISION	54.00			
46950	08/22/2025	PRINTED	002173	BRICKS CATERING CO.	545.00			
47011	09/30/2025	PRINTED	001377	TCI	226.80			
47027	10/21/2025	PRINTED	000740	GORDON FOOD SERVICE	10,119.22			
47034	10/21/2025	PRINTED	002269	LINDSAY MILLER	1.25			
47039	10/21/2025	PRINTED	002092	RHONDA MATTOX	4.13			
47087	11/25/2025	PRINTED	002097	RACHEL SULLIVAN	4.24			
47105	12/30/2025	PRINTED	002247	A BETTER WAY LAWN & LANDS	2,350.00			
47106	12/30/2025	PRINTED	000674	ARZEN, STORM & TURNER PSC	711.00			
47107	12/30/2025	PRINTED	001500	NEW DAIRY OPCO, LLC	1,647.71			
47108	12/30/2025	PRINTED	000224	BSN SPORTS, LLC	2,050.00			
47109	12/30/2025	PRINTED	001531	CARNEGIE LEARNING	3,446.20			
47110	12/30/2025	PRINTED	001569	GREG DUTY	204.51			
47111	12/30/2025	PRINTED	002162	INFOHANDLER	1,194.08			
47112	12/30/2025	PRINTED	002272	KENDRA FRANKE	76.45			
47113	12/30/2025	PRINTED	000003	KLOSTERMAN'S BAKING COMPA	131.91			
47114	12/30/2025	PRINTED	001485	MADDOX & ASSOCIATES CPA'S	10,000.00			
47115	12/30/2025	PRINTED	002160	MELISSA MELVILLE	49.97			
47116	12/30/2025	PRINTED	000946	NKOL, LLC	40.00			
47117	12/30/2025	PRINTED	001788	PEDIATRIC THERAPY SPECIAL	414.00			
47119	12/30/2025	PRINTED	001889	SPEECH-LANGUAGE THERAPY S	4,556.25			
47120	12/30/2025	PRINTED	001867	STEP CG, LLC	2,197.00			
47121	12/30/2025	PRINTED	001980	STIGLER SUPPLY CO.	595.78			
			32 CHECKS	CASH ACCOUNT TOTAL	42,986.19	.00		

SOUTHGATE INDEPENDENT SCHOOL

OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 01/01/2024 TO: 12/31/2025

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 12/31/2025

EMP #	NAME	ISSUED	CHECK #	AMOUNT
4009	RICE, CITNEY C	02/28/2025	62395	44.36
443	CAMPBELL COUNTY FISCAL COURT	10/01/2025	62726	3,123.59
935	KEA	10/01/2025	62732	1.11
443	CAMPBELL COUNTY FISCAL COURT	10/16/2025	62744	3,159.89
935	KEA	10/16/2025	62751	39.88
1108	KENTUCKY STATE TREASURER	10/16/2025	62753	2,484.35
443	CAMPBELL COUNTY FISCAL COURT	10/31/2025	62763	3,127.27
1108	KENTUCKY STATE TREASURER	10/31/2025	62772	2,474.14
443	CAMPBELL COUNTY FISCAL COURT	11/14/2025	62782	3,212.83
443	CAMPBELL COUNTY FISCAL COURT	12/01/2025	62801	3,214.32
935	KEA	12/01/2025	62808	39.88
3990	WOLF, RICHARD	12/16/2025	62817	360.72
443	CAMPBELL COUNTY FISCAL COURT	12/16/2025	62821	3,201.46
935	KEA	12/16/2025	62828	39.88
1108	KENTUCKY STATE TREASURER	12/16/2025	62830	2,536.24
437	AMERICAN FIDELITY ASSURANCE COMPANY	12/19/2025	62838	1,917.41
440	UNITED WAY	12/19/2025	62839	25.00
443	CAMPBELL COUNTY FISCAL COURT	12/19/2025	62840	3,109.37
446	KENTUCKY STATE TREASURER	12/19/2025	62842	68.29
546	DELTA DENTAL	12/19/2025	62843	491.64
823	KENTUCKY STATE TREASURER	12/19/2025	62844	350.83
867	KENTUCKY STATE TREASURER	12/19/2025	62845	2,965.82
886	WASHINGTON NATIONAL INS CO	12/19/2025	62846	19.45
935	KEA	12/19/2025	62847	39.88
1072	KENTUCKY DEFERRED COMPENSATION	12/19/2025	62848	440.00
1108	KENTUCKY STATE TREASURER	12/19/2025	62849	2,502.62
1543	TEXAS LIFE	12/19/2025	62851	572.90
1716	KENTUCKY STATE TREASURER	12/19/2025	62852	242.90
1717	KENTUCKY STATE TREASURER	12/19/2025	62853	153.57
2412	AMERICAN FIDELITY ASSURANCE COMPANY	12/19/2025	62855	200.00
		TOTAL CHECKS	30	40,159.60