

## BALANCE SHEET FOR 2026 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-25,554,504.59	38,704,630.41
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	23,812.11
10	6111	INVESTMENTS	62,211.31	17,112,156.87
10	6121	TAXES RECEIVABLE	.00	466,356.63
10	6131	RECEIVABLE FROM SPEC REV/GRANT	205.34	.00
10	6134	RECEIVABLE FROM DAYCARE	311,075.39	652,794.51
10	6135	RECEIVABLE FROM DAF F22 MY	-240.46	50.97
10	6139	RECEIVABLE FROM FOOD SVC FND	-11,096.85	462,311.77
10	6153	ACCOUNTS RECEIVABLE	.00	-466,356.63
10	6180	PREPAID EXPENDITURES	-43,874.68	-255,571.05
TOTAL ASSETS			-25,236,224.54	56,700,185.59
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-204,572.15
10	7421	ACCOUNTS PAYABLE	3,167,073.12	-4.00
10	7461	TSA CONSULTING GRP W/H	.00	-20,054.89
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-22,805.99	-23,193.34
10	7461E	FLEXIBLE SPENDING WH	.00	265.15
10	7461F	EYEMED VISION INSURANCE W/H	-4,209.08	980.21
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-20.91	7,628.86
10	7461H	DENTAL INSURANCE WH	28.37	-22,401.54
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-2,581.65
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.02	-75.06
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-2,899.72	-1,481.35
10	7461R	UNEMPLOYMENT LIABILITY	-849.41	-8,865.52
10	7461T	KY HEALTH INS WH	618.45	-776.53
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	2,991.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-5,375.30	-10,214.22
10	7470	SYMETRA STD LTD WH	22.94	-7,902.25
10	7471	FEDERAL INC TAX WITHHOLDINGS	5,000.00	-462,271.13
10	7472	FICA SS LIABILITY	.00	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	-126,646.03	-136,843.17
10	7474	KTRS LIABILITY	472,184.99	-334,172.98
10	7475	CERS LIABILITY	622,837.96	-255,994.06
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	2,986.27	-5,334.17
10	7603	PURCHASE OBLIGATIONS	-845,068.45	4,333,305.01
TOTAL LIABILITIES			3,283,690.87	2,802,709.23
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	11,424,198.40	-74,794,657.30
10	7602	EXPENDITURES CONTROL	9,683,266.82	56,787,077.28
10	8753	ASSIGNED-PURCH OBL - CURRENT	845,068.45	-4,333,305.01
10	8770	UNASSIGNED FUND BALANCE	.00	-37,162,009.79

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	21,952,533.67	-59,502,894.82
	TOTAL LIABILITIES + FUND BALANCE	25,236,224.54	-56,700,185.59

## BALANCE SHEET FOR 2026 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH-SPECIAL REVENUE/GRANTS	-209,414.75	-175,544.75
	20	6130	INTERFUND RECEIVABLES	-205.34	.00
	TOTAL ASSETS			-209,620.09	-175,544.75
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	925.40
	20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
	20	7603	PURCHASE OBLIGATIONS	25,062.01	351,828.13
	TOTAL LIABILITIES			25,062.01	353,753.53
FUND BALANCE					
	20	6302	REVENUES CONTROL	-333,843.08	-2,972,684.59
	20	7602	EXPENDITURES CONTROL	543,463.17	3,146,303.94
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-25,062.01	-351,828.13
	TOTAL FUND BALANCE			184,558.08	-178,208.78
	TOTAL LIABILITIES + FUND BALANCE			209,620.09	175,544.75

## BALANCE SHEET FOR 2026 6

FUND: 21 DISTRICT ACTIVITY FUND 21 AY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH-GENERAL FUND	-85,641.03	2,961,582.01
			TOTAL ASSETS	-85,641.03	2,961,582.01
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-87,521.23	377,983.78
			TOTAL LIABILITIES	-87,521.23	377,983.78
FUND BALANCE					
	21	6302	REVENUES CONTROL	-236,899.34	-2,679,640.41
	21	7602	EXPENDITURES CONTROL	322,540.37	2,090,781.58
	21	8737	RESTRICTED OTHER	.00	-2,372,723.18
	21	8753	ASSIGNED-PURCH OBL - CURRENT	87,521.23	-377,983.78
			TOTAL FUND BALANCE	173,162.26	-3,339,565.79
			TOTAL LIABILITIES + FUND BALANCE	85,641.03	-2,961,582.01

## BALANCE SHEET FOR 2026 6

FUND: 22 DISTRICT ACTIVITY FUND 22 MY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6130	INTERFUND RECEIVABLES	240.46	-50.97
			TOTAL ASSETS	240.46	-50.97
FUND BALANCE					
	22	7602	EXPENDITURES CONTROL	-240.46	50.97
			TOTAL FUND BALANCE	-240.46	50.97
			TOTAL LIABILITIES + FUND BALANCE	-240.46	50.97

## BALANCE SHEET FOR 2026 6

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 6

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 6

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH-SPECIAL VOTED BLDG FUND	20,366,418.00	26,476,675.69
			TOTAL ASSETS	20,366,418.00	26,476,675.69
FUND BALANCE					
	32	6302	REVENUES CONTROL	-20,763,168.00	-23,983,483.00
	32	7602	EXPENDITURES CONTROL	396,750.00	7,621,382.59
	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	-20,366,418.00	-26,476,675.69
			TOTAL LIABILITIES + FUND BALANCE	-20,366,418.00	-26,476,675.69



## BALANCE SHEET FOR 2026 6

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH-CONSTRUCTION FUND	-1,068,378.01	148,304,928.85
			TOTAL ASSETS	-1,068,378.01	148,304,928.85
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	15,316,700.66	45,566,619.40
			TOTAL LIABILITIES	15,316,700.66	45,566,619.40
FUND BALANCE					
	36	6302	REVENUES CONTROL	-366,227.71	-109,791,162.56
	36	7602	EXPENDITURES CONTROL	1,434,605.72	12,229,956.03
	36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-50,743,722.32
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-15,316,700.66	-45,566,619.40
			TOTAL FUND BALANCE	-14,248,322.65	-193,871,548.25
			TOTAL LIABILITIES + FUND BALANCE	1,068,378.01	-148,304,928.85

## BALANCE SHEET FOR 2026 6

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

## BALANCE SHEET FOR 2026 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-51,562.02	2,739,365.17
51	6130	INTERFUND RECEIVABLES	11,096.85	-462,311.77
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			-40,465.17	3,579,152.29
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,472,536.00
51	7603	PURCHASE OBLIGATIONS	-450.00	.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-1,032,331.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-695,292.00
TOTAL LIABILITIES			-450.00	-4,200,159.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-431,802.00	-2,543,819.57
51	7602	EXPENDITURES CONTROL	472,267.17	2,548,279.95
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	-2,316,099.27
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-183,773.40
51	8753	ASSIGNED-PURCH OBL - CURRENT	450.00	.00
TOTAL FUND BALANCE			40,915.17	621,006.71
TOTAL LIABILITIES + FUND BALANCE			40,465.17	-3,579,152.29

## BALANCE SHEET FOR 2026 6

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	5,542.62	5,558,848.62
52	6130	INTERFUND RECEIVABLES	-311,075.39	-652,794.51
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			-305,532.77	5,389,720.11
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	-461,368.60	168,945.02
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
TOTAL LIABILITIES			-461,368.60	-2,102,978.14
FUND BALANCE				
52	6302	REVENUES CONTROL	-343,152.74	-6,628,846.33
52	7602	EXPENDITURES CONTROL	648,685.51	2,768,419.60
52	8712	UNRESTRICTED NET ASSETS	.00	-658,789.81
52	8737O	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	461,368.60	-168,945.02
TOTAL FUND BALANCE			766,901.37	-3,286,741.97
TOTAL LIABILITIES + FUND BALANCE			305,532.77	-5,389,720.11

## BALANCE SHEET FOR 2026 6

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 2026 6

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 6

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 \*\*