

## BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-3,890,246.56	23,424,248.20
10	6102	CASH IN PAYROLL CLEARING ACCT	-389.31	23,422.80
10	6111	INVESTMENTS	-13,798.27	17,261,388.40
10	6121	TAXES RECEIVABLE	.00	466,356.63
10	6134	RECEIVABLE FROM DAYCARE	-1,354,921.48	705,301.03
10	6139	RECEIVABLE FROM FOOD SVC FND	-128,552.43	411,341.68
10	6153	ACCOUNTS RECEIVABLE	.00	-466,356.63
10	6180	PREPAID EXPENDITURES	-47,346.68	-478,047.72
	<b>TOTAL ASSETS</b>		<b>-5,435,254.73</b>	<b>41,347,654.39</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-601,991.31
10	7421	ACCOUNTS PAYABLE	.00	-14,312.33
10	7461	TSA CONSULTING GRP W/H	-30.00	754.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-3.79	-406.17
10	7461E	FLEXIBLE SPENDING WH	137.50	-35,388.32
10	7461F	EYEMED VISION INSURANCE W/H	4.53	5,174.88
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-114.05	-1,472.85
10	7461H	DENTAL INSURANCE WH	37.77	-141.50
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-471.15
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.20
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	388.87	-1,094.24
10	7461R	UNEMPLOYMENT LIABILITY	-4,354.09	-8,687.23
10	7461T	KY HEALTH INS WH	-2,626.12	-227,909.11
10	7461V	KY DEFERRED COMP WH	.00	12,228.76
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	33,954.52	2,991.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-5,678.19	-37,074.56
10	7470	SYMETRA STD LTD WH	70.52	-7,924.45
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-463,949.33
10	7472	FICA SS LIABILITY	.00	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	-21,378.06	-239,620.25
10	7474	KTRS LIABILITY	-110,943.98	-437,720.56
10	7475	CERS LIABILITY	7,119.83	-268,081.58
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-21,921.47
10	7493	INDIANA TAX WITHHOLDING	-621.42	-6,563.01
10	7603	PURCHASE OBLIGATIONS	-719,946.29	5,273,131.14
	<b>TOTAL LIABILITIES</b>		<b>-823,982.45</b>	<b>3,353,549.17</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,765,044.17	-144,955,498.92
10	7602	EXPENDITURES CONTROL	10,304,335.06	105,527,426.50
10	8753	ASSIGNED-PURCH OBL - CURRENT	719,946.29	-5,273,131.14

BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	6,259,237.18	-44,701,203.56
	TOTAL LIABILITIES + FUND BALANCE	5,435,254.73	-41,347,654.39

**BALANCE SHEET FOR 2026 11**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-418,715.26	-159,334.19
		<b>TOTAL ASSETS</b>	<b>-418,715.26</b>	<b>-159,334.19</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	925.40
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-59,132.52	87,793.24
		<b>TOTAL LIABILITIES</b>	<b>-59,132.52</b>	<b>89,718.64</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-128,200.13	-6,026,201.93
20	7602	EXPENDITURES CONTROL	546,915.39	6,183,610.72
20	8753	ASSIGNED-PURCH OBL - CURRENT	59,132.52	-87,793.24
		<b>TOTAL FUND BALANCE</b>	<b>477,847.78</b>	<b>69,615.55</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>418,715.26</b>	<b>159,334.19</b>

**BALANCE SHEET FOR 2026 11**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-299,754.84	2,245,186.22
		TOTAL ASSETS	-299,754.84	2,245,186.22
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-275,135.66	286,118.83
		TOTAL LIABILITIES	-275,135.66	286,118.83
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-139,316.72	-3,687,613.67
21	7602	EXPENDITURES CONTROL	439,071.56	3,815,150.63
21	8737	RESTRICTED OTHER	.00	-2,372,723.18
21	8753	ASSIGNED-PURCH OBL - CURRENT	275,135.66	-286,118.83
		TOTAL FUND BALANCE	574,890.50	-2,531,305.05
		TOTAL LIABILITIES + FUND BALANCE	299,754.84	-2,245,186.22

**BALANCE SHEET FOR 2026 11**

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH - OTHER	.00	1,452,965.24
25	6153	ACCOUNTS RECEIVABLE	.00	1,024.00
	TOTAL ASSETS		.00	1,453,989.24
<b>LIABILITIES</b>				
25	7400	INTERFUND PAYABLES	.00	-7,073.00
25	7420	OTHER PAYABLES ACCRUED	.00	-124,341.00
	TOTAL LIABILITIES		.00	-131,414.00
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	.00	-1,322,575.24
	TOTAL FUND BALANCE		.00	-1,322,575.24
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,453,989.24

**BALANCE SHEET FOR 2026 11**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	583,574.00	3,045,541.00
		TOTAL ASSETS	583,574.00	3,045,541.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-583,574.00	-1,143,944.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
		TOTAL FUND BALANCE	-583,574.00	-3,045,541.00
		TOTAL LIABILITIES + FUND BALANCE	-583,574.00	-3,045,541.00

**BALANCE SHEET FOR 2026 11**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH-SPECIAL VOTED BLDG FUND	-8,156,750.00	13,193,168.48
		<b>TOTAL ASSETS</b>	<b>-8,156,750.00</b>	<b>13,193,168.48</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-23,983,483.00
	32	7602 EXPENDITURES CONTROL	8,156,750.00	20,904,889.80
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,335,223.00
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-4,779,352.28
		<b>TOTAL FUND BALANCE</b>	<b>8,156,750.00</b>	<b>-13,193,168.48</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>8,156,750.00</b>	<b>-13,193,168.48</b>

**BALANCE SHEET FOR 2026 11**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-2,057,763.25	131,884,678.15
	TOTAL ASSETS		-2,057,763.25	131,884,678.15
<b>LIABILITIES</b>				
36	7432	RETAINED %AGE (CONSTR CONTR)	.00	-1,684,980.92
36	7603	PURCHASE OBLIGATIONS	-2,355,549.33	31,510,266.02
	TOTAL LIABILITIES		-2,355,549.33	29,825,285.10
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-388,601.07	-111,710,665.04
36	7602	EXPENDITURES CONTROL	2,446,364.32	30,569,709.21
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-49,058,741.40
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,355,549.33	-31,510,266.02
	TOTAL FUND BALANCE		4,413,312.58	-161,709,963.25
	TOTAL LIABILITIES + FUND BALANCE		2,057,763.25	-131,884,678.15

## BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-8,156,750.00	-20,904,889.80
	40	7602 EXPENDITURES CONTROL	8,156,750.00	20,904,889.80
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

**BALANCE SHEET FOR 2026 11**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-52,102.07	2,701,314.40
51	6130	INTERFUND RECEIVABLES	128,552.43	-411,341.68
51	6153	ACCOUNTS RECEIVABLE	.00	34,585.49
51	6171	INVENTORIES FOR CONSUMPTION	.00	183,773.40
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	133,388.87
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	614,293.05
51	65410	FUNDED OPEB ASSETS	.00	68,913.68
TOTAL ASSETS			<b>76,450.36</b>	<b>3,324,927.21</b>
<b>LIABILITIES</b>				
51	7477	COMPENSATED ABSENCES SICK LIAB	.00	-86,316.20
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,380,208.65
51	7551	COMP ABSENCES-NONCURRENT	.00	-62,191.90
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-711,867.17
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-495,053.67
TOTAL LIABILITIES			<b>.00</b>	<b>-3,735,637.59</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-487,407.90	-5,094,671.23
51	7602	EXPENDITURES CONTROL	410,957.54	5,086,212.29
51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	509,564.62
51	8737P	RESTRICTED OTHER PENSION	.00	2,260,969.27
51	8739	RESTRICTED-NET POSITION	.00	-2,167,591.17
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-183,773.40
TOTAL FUND BALANCE			<b>-76,450.36</b>	<b>410,710.38</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-76,450.36</b>	<b>-3,324,927.21</b>

**BALANCE SHEET FOR 2026 11**

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	-1,125,940.68	4,801,476.87
52	6130	INTERFUND RECEIVABLES	1,354,921.48	-307,881.87
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	59,530.58
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	274,154.99
52	65410	FUNDED OPEB ASSETS	.00	30,755.73
	<b>TOTAL ASSETS</b>		<b>228,980.80</b>	<b>4,858,036.30</b>
<b>LIABILITIES</b>				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,062,271.64
52	7603	PURCHASE OBLIGATIONS	-55,298.73	159,708.71
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-317,701.69
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-220,939.23
	<b>TOTAL LIABILITIES</b>		<b>-55,298.73</b>	<b>-1,838,623.01</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-536,352.67	-8,738,184.37
52	7602	EXPENDITURES CONTROL	307,371.87	5,290,216.75
52	8712	UNRESTRICTED NET ASSETS	.00	-658,789.81
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	227,415.38
52	8737P	RESTRICTED OTHER PENSION	.00	1,009,055.88
52	8739	RESTRICTED-NET POSITION	.00	10,581.59
52	8753	ASSIGNED-PURCH OBL - CURRENT	55,298.73	-159,708.71
	<b>TOTAL FUND BALANCE</b>		<b>-173,682.07</b>	<b>-3,019,413.29</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-228,980.80</b>	<b>-4,858,036.30</b>

**BALANCE SHEET FOR 2026 11**

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 11

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	332,071,009.30
80	6222	ACCUM DEPREC-BUILDINGS	.00	-134,367,219.72
80	6231	TECHNOLOGY EQUIPMENT	.00	10,227,087.33
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-9,243,069.71
80	6241	VEHICLES	.00	19,856,080.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-14,364,137.99
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	238,021,705.20
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-238,021,705.20
	TOTAL FUND BALANCE		.00	-238,021,705.20
	TOTAL LIABILITIES + FUND BALANCE		.00	-238,021,705.20

**BALANCE SHEET FOR 2026 11**

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 \*\*