



CHRISTIAN COUNTY  
— PUBLIC SCHOOLS —  
A Community Committed to Phenomenal Schools

TO: Christian County Board of Education

FROM: Jessica Darnell, Director of Business

DATE: June 4, 2026

SUBJECT: Committed Fund Balance

Annual approval of amounts to be identified as Committed Fund Balance in accordance with governmental accounting standards. These amounts are identified each year as required by auditors and Kentucky Department of Education. The following amounts are estimates based on prior year balances:

|                              |           |
|------------------------------|-----------|
| SBDM Fund Carryover Balances | \$250,000 |
| Sick Leave Accrued Balance   | \$300,000 |

These amounts will be updated and finalized with the submission of the annual financial report to the Kentucky Department of Education.