

## BALANCE SHEET FOR 2025 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-4,321,095.44	13,921,353.77
10	6102	CASH IN PAYROLL CLEARING ACCT	-23.17	-369.31
10	6111	INVESTMENTS	93,932.10	16,147,696.67
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6134	RECEIVABLE FROM DAYCARE	343,918.25	808,393.24
10	6139	RECEIVABLE FROM FOOD SVC FND	505,357.31	987,109.60
10	6180	PREPAID EXPENDITURES	36,479.14	-291,983.26
<b>TOTAL ASSETS</b>			<b>-3,341,431.81</b>	<b>32,285,885.87</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-144,348.58
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	2,757.00	-65,211.92
10	7461C	ACC CRITICAL CANCER HOSP WH	351.94	-19,511.28
10	7461E	FLEXIBLE SPENDING WH	692.30	-26,122.30
10	7461F	EYEMED VISION INSURANCE W/H	72.97	853.46
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-7,641.13	-13,925.01
10	7461H	DENTAL INSURANCE WH	561.40	-21,070.32
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-948.13	-2,798.09
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.22
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-1,318.75	-1,094.83
10	7461R	UNEMPLOYMENT LIABILITY	-5,877.76	-11,616.57
10	7461T	KY HEALTH INS WH	3,785.64	-196,367.47
10	7461V	KY DEFERRED COMP WH	-20,678.02	-20,678.02
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-6,855.19	-22,797.44
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,884.07	44,756.07
10	7470	SYMETRA STD LTD WH	-19,184.23	-23,814.09
10	7471	FEDERAL INC TAX WITHHOLDINGS	-13.20	-462,430.15
10	7472	FICA SS LIABILITY	185.86	468,996.20
10	7473	KY INCOME TAX WITHHOLDINGS	35.14	-338.35
10	7474	KTRS LIABILITY	-11,071.09	-422,484.09
10	7475	CERS LIABILITY	-47,970.63	-327,998.63
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-1,073.38	-4,387.75
10	7603	PURCHASE OBLIGATIONS	551,839.28	2,875,995.15
<b>TOTAL LIABILITIES</b>			<b>432,765.95</b>	<b>1,130,627.91</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,138,728.84	-13,812,678.46
10	7602	EXPENDITURES CONTROL	8,599,233.98	18,332,575.13
10	8753	ASSIGNED-PURCH OBL - CURRENT	-551,839.28	-2,875,995.15
10	8770	UNASSIGNED FUND BALANCE	.00	-35,060,415.30
<b>TOTAL FUND BALANCE</b>			<b>2,908,665.86</b>	<b>-33,416,513.78</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>3,341,431.81</b>	<b>-32,285,885.87</b>

**BALANCE SHEET FOR 2025 3**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-468,813.60	432,526.81
20	6153	ACCOUNTS RECEIVABLE	.00	51,970.37
		<b>TOTAL ASSETS</b>	<b>-468,813.60</b>	<b>484,497.18</b>
<b>LIABILITIES</b>				
20	7420	OTHER PAYABLES ACCRUED	.00	-122.11
20	7421	ACCOUNTS PAYABLE	.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	21,053.45
20	7603	PURCHASE OBLIGATIONS	54,876.61	166,950.44
		<b>TOTAL LIABILITIES</b>	<b>54,876.61</b>	<b>188,881.78</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-124,154.56	-1,964,702.30
20	7602	EXPENDITURES CONTROL	592,968.16	1,458,273.78
20	8753	ASSIGNED-PURCH OBL - CURRENT	-54,876.61	-166,950.44
		<b>TOTAL FUND BALANCE</b>	<b>413,936.99</b>	<b>-673,378.96</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>468,813.60</b>	<b>-484,497.18</b>

**BALANCE SHEET FOR 2025 3**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	582,152.83	2,469,968.75
		TOTAL ASSETS	<b>582,152.83</b>	<b>2,469,968.75</b>
<b>LIABILITIES</b>				
21	7420	OTHER PAYABLES ACCRUED	.00	-13,602.35
21	7603	PURCHASE OBLIGATIONS	13,709.54	291,920.15
		TOTAL LIABILITIES	<b>13,709.54</b>	<b>278,317.80</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-866,968.00	-1,470,987.50
21	7602	EXPENDITURES CONTROL	284,815.17	770,453.41
21	8737	RESTRICTED OTHER	.00	-1,752,270.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	-13,709.54	-291,920.15
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
		TOTAL FUND BALANCE	<b>-595,862.37</b>	<b>-2,748,286.55</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-582,152.83</b>	<b>-2,469,968.75</b>

**BALANCE SHEET FOR 2025 3**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	45,167.60	561,906.94
		TOTAL ASSETS	45,167.60	561,906.94
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	973.92	3,884.76
		TOTAL LIABILITIES	973.92	3,884.76
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-121,472.61	-256,051.84
22	7602	EXPENDITURES CONTROL	76,305.01	217,688.84
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	-973.92	-3,884.76
		TOTAL FUND BALANCE	-46,141.52	-565,791.70
		TOTAL LIABILITIES + FUND BALANCE	-45,167.60	-561,906.94

**BALANCE SHEET FOR 2025 3**

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH - OTHER	.00	1,219,253.59
	TOTAL ASSETS		.00	1,219,253.59
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	.00	-99,207.73
	TOTAL LIABILITIES		.00	-99,207.73
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	.00	-1,120,045.86
	TOTAL FUND BALANCE		.00	-1,120,045.86
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,219,253.59

**BALANCE SHEET FOR 2025 3**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	2,477,147.00
		TOTAL ASSETS	.00	2,477,147.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-575,550.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
		TOTAL FUND BALANCE	.00	-2,477,147.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,477,147.00

**BALANCE SHEET FOR 2025 3**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-947,075.00	8,043,615.38
		<b>TOTAL ASSETS</b>	<b>-947,075.00</b>	<b>8,043,615.38</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-4,392,604.00
32	7602	EXPENDITURES CONTROL	947,075.00	5,052,410.76
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,335,223.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,235,618.25
32	8737	RESTRICTED - OTHER	.00	867,419.11
		<b>TOTAL FUND BALANCE</b>	<b>947,075.00</b>	<b>-8,043,615.38</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>947,075.00</b>	<b>-8,043,615.38</b>

**BALANCE SHEET FOR 2025 3**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-2,683,810.54	8,748,876.61
36	6101P	CASH-CAMDEN ES RENOVATION	.00	140,109.04
	<b>TOTAL ASSETS</b>		<b>-2,683,810.54</b>	<b>8,888,985.65</b>
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-7,812,691.29
36	7603	PURCHASE OBLIGATIONS	416,734.17	863,486.26
	<b>TOTAL LIABILITIES</b>		<b>416,734.17</b>	<b>-6,949,205.03</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-127,291.79	-395,319.68
36	7602	EXPENDITURES CONTROL	2,811,102.33	12,862,370.89
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	-416,734.17	-863,486.26
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,900.00
36	8770	UNASSIGNED FUND BALANCE	.00	-21,900.00
	<b>TOTAL FUND BALANCE</b>		<b>2,267,076.37</b>	<b>-1,939,780.62</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>2,683,810.54</b>	<b>-8,888,985.65</b>



**BALANCE SHEET FOR 2025 3**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.05
	TOTAL ASSETS		.00	377,132.05
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-947,075.00	-5,052,410.76
40	7602	EXPENDITURES CONTROL	947,075.00	5,052,410.76
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		.00	-377,132.05
TOTAL LIABILITIES + FUND BALANCE			.00	-377,132.05

**BALANCE SHEET FOR 2025 3**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-26,311.17	3,619,643.02
51	6130	INTERFUND RECEIVABLES	-505,357.31	-987,109.60
51	6153	ACCOUNTS RECEIVABLE	.00	10,129.71
51	6171	INVENTORIES FOR CONSUMPTION	.00	160,151.67
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	435,022.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	794,983.00
TOTAL ASSETS			-531,668.48	4,032,819.80
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	.00	9,037.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
TOTAL LIABILITIES			.00	-4,584,373.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-455,441.12	-800,595.57
51	7602	EXPENDITURES CONTROL	987,109.60	1,566,966.68
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	811,556.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,551,849.00
51	8739	RESTRICTED-NET POSITION	.00	-3,569,185.91
51	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-9,037.00
TOTAL FUND BALANCE			531,668.48	551,553.20
TOTAL LIABILITIES + FUND BALANCE			531,668.48	-4,032,819.80

## BALANCE SHEET FOR 2025 3

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	-95,536.43	5,529,115.98
52	6130	INTERFUND RECEIVABLES	-343,918.25	-808,393.24
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
	<b>TOTAL ASSETS</b>		<b>-439,454.68</b>	<b>4,807,108.74</b>
<b>LIABILITIES</b>				
52	7420	OTHER PAYABLES ACCRUED	.00	-7,547.13
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	278,902.41	335,136.37
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
	<b>TOTAL LIABILITIES</b>		<b>278,902.41</b>	<b>4,984.24</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-4,847,198.79	-5,772,202.05
52	7602	EXPENDITURES CONTROL	807,623.24	1,505,575.36
52	8712	UNRESTRICTED NET ASSETS	4,479,030.23	-446,548.92
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	56,997.00
52	8737P	RESTRICTED OTHER PENSION	.00	179,222.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-278,902.41	-335,136.37
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
	<b>TOTAL FUND BALANCE</b>		<b>160,552.27</b>	<b>-4,812,092.98</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>439,454.68</b>	<b>-4,807,108.74</b>

**BALANCE SHEET FOR 2025 3**

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 2025 3

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	-2,796,269.57
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	307,298,024.05
80	6222	ACCUM DEPREC-BUILDINGS	.00	-126,106,793.71
80	6231	TECHNOLOGY EQUIPMENT	.00	10,449,242.22
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-8,766,702.35
80	6241	VEHICLES	.00	17,921,114.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,429,122.78
80	6251	MACHINERY AND EQUIPMENT	.00	6,736,652.58
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-3,791,507.04
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	-2,063,292.43
	TOTAL ASSETS		.00	221,668,613.61
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-221,668,613.61
	TOTAL FUND BALANCE		.00	-221,668,613.61
	TOTAL LIABILITIES + FUND BALANCE		.00	-221,668,613.61

**BALANCE SHEET FOR 2025 3**

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,294,748.00
81	6222	ACCUM DEPREC-BUILDINGS	.00	-3,043,091.09
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	-59,979.09
81	6251	MACHINERY AND EQUIPMENT	.00	3,093,512.48
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,724,940.27
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>5,666,988.38</b>
<b>FUND BALANCE</b>				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,666,988.38
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-5,666,988.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-5,666,988.38</b>

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