

## BALANCE SHEET FOR 2025 5

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
10	6101	CASH-GENERAL FUND	51,271,567.92		61,184,803.86
10	6102	CASH IN PAYROLL CLEARING ACCT	.00		-1,312.19
10	6111	INVESTMENTS	25,887.93		16,298,465.53
10	6121	TAXES RECEIVABLE	.00		713,685.16
10	6134	RECEIVABLE FROM DAYCARE	-35,470.37		205,799.13
10	6139	RECEIVABLE FROM FOOD SVC FND	-83,760.46		545,480.10
10	6180	PREPAID EXPENDITURES	-60,790.43		-392,425.20
TOTAL ASSETS			<b>51,117,434.59</b>		<b>78,554,496.39</b>
<b>LIABILITIES</b>					
10	7420	OTHER PAYABLES ACCRUED	.00		-54,084.16
10	7421	ACCOUNTS PAYABLE	-1,567,914.11		-1,567,984.61
10	7461	TSA CONSULTING GRP W/H	.00		-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	5,514.00		-56,940.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-21,090.96		-21,393.03
10	7461E	FLEXIBLE SPENDING WH	47.72		-27,164.01
10	7461F	EYEMED VISION INSURANCE W/H	.00		5,231.46
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-30.12		-6,315.30
10	7461H	DENTAL INSURANCE WH	-21,548.41		-21,640.72
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-2,208.40		-2,650.49
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-121.24		-70.04
10	7461P	CLASSROOM TEACHERS	.00		-300.00
10	7461Q	MISCELLANEOUS WH	197.90		445.33
10	7461R	UNEMPLOYMENT LIABILITY	-4,839.86		-6,788.70
10	7461T	KY HEALTH INS WH	-257.82		-202,430.37
10	7461W	EMPLR COST OF INSURN COVERAGE	.00		5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	18.00		2,991.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-8,082.62		31,811.39
10	7470	SYMETRA STD LTD WH	60.92		-7,633.46
10	7471	FEDERAL INC TAX WITHHOLDINGS	11.93		-462,430.15
10	7472	FICA SS LIABILITY	118.42		468,899.40
10	7473	KY INCOME TAX WITHHOLDINGS	23.84		-338.35
10	7474	KTRS LIABILITY	-302,649.63		-718,106.47
10	7475	CERS LIABILITY	-325,169.15		-655,619.66
10	7477	COMPENSATED ABSENCES SICK LIAB	.00		-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-2,377.84		-6,845.19
10	7603	PURCHASE OBLIGATIONS	147,343.72		3,191,970.74
TOTAL LIABILITIES			<b>-2,102,953.71</b>		<b>-590,115.16</b>
<b>FUND BALANCE</b>					
10	6302	REVENUES CONTROL	-62,225,075.28		-80,435,449.50
10	7602	EXPENDITURES CONTROL	13,357,938.12		40,723,454.31
10	8753	ASSIGNED-PURCH OBL - CURRENT	-147,343.72		-3,191,970.74
10	8770	UNASSIGNED FUND BALANCE	.00		-35,060,415.30
TOTAL FUND BALANCE			<b>-49,014,480.88</b>		<b>-77,964,381.23</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-51,117,434.59</b>		<b>-78,554,496.39</b>

**BALANCE SHEET FOR 2025 5**

FUND: 2		SPECIAL REVENUE	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
20	6101		CASH-SPECIAL REVENUE/GRANTS	167,574.97	517,516.05
TOTAL ASSETS				<b>167,574.97</b>	<b>517,516.05</b>
<b>LIABILITIES</b>					
20	7421		ACCOUNTS PAYABLE	.00	1,000.00
20	7481		ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603		PURCHASE OBLIGATIONS	-34,846.62	60,589.91
TOTAL LIABILITIES				<b>-34,846.62</b>	<b>62,589.91</b>
<b>FUND BALANCE</b>					
20	6302		REVENUES CONTROL	-749,934.95	-3,244,787.55
20	7602		EXPENDITURES CONTROL	582,359.98	2,725,271.50
20	8753		ASSIGNED-PURCH OBL - CURRENT	34,846.62	-60,589.91
TOTAL FUND BALANCE				<b>-132,728.35</b>	<b>-580,105.96</b>
TOTAL LIABILITIES + FUND BALANCE				<b>-167,574.97</b>	<b>-517,516.05</b>

**BALANCE SHEET FOR 2025 5**

FUND: 21		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
DISTRICT ACTIVITY FUND 21 AY				
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-73,110.51	2,520,168.75
TOTAL ASSETS			-73,110.51	2,520,168.75
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-17,857.58	257,064.07
TOTAL LIABILITIES			-17,857.58	257,064.07
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-126,439.67	-1,963,134.74
21	7602	EXPENDITURES CONTROL	199,550.18	1,198,798.30
21	8737	RESTRICTED OTHER	.00	-1,752,270.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	17,857.58	-257,064.07
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
TOTAL FUND BALANCE			90,968.09	-2,777,232.82
TOTAL LIABILITIES + FUND BALANCE			73,110.51	-2,520,168.75

**BALANCE SHEET FOR 2025 5**

		NET CHANGE		ACCOUNT
FUND: 22	DISTRICT ACTIVITY FUND 22 MY		FOR PERIOD	BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	-26,345.81	510,944.65
TOTAL ASSETS			-26,345.81	510,944.65
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-1,119.32	9,504.57
TOTAL LIABILITIES			-1,119.32	9,504.57
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-71,005.17	-395,566.10
22	7602	EXPENDITURES CONTROL	97,350.98	408,165.39
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	1,119.32	-9,504.57
TOTAL FUND BALANCE			27,465.13	-520,449.22
TOTAL LIABILITIES + FUND BALANCE			26,345.81	-510,944.65

**BALANCE SHEET FOR 2025 5**

FUND: 25		SCHOOL ACTIVITY FUND 25	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	CASH - OTHER		.00	1,219,253.59
	TOTAL ASSETS			.00	1,219,253.59
LIABILITIES					
25	7420	OTHER PAYABLES ACCRUED		.00	-99,207.73
	TOTAL LIABILITIES			.00	-99,207.73
FUND BALANCE					
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 5**

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH-CAPITAL OUTLAY	.00	2,477,147.00
TOTAL ASSETS			.00	2,477,147.00
<b>FUND BALANCE</b>				
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 5**

		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-2,588,265.46	5,240,249.92
	TOTAL ASSETS		-2,588,265.46	5,240,249.92
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-4,392,604.00
32	7602	EXPENDITURES CONTROL	2,588,265.46	7,855,776.22
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
	TOTAL FUND BALANCE		2,588,265.46	-5,240,249.92
TOTAL LIABILITIES + FUND BALANCE			2,588,265.46	-5,240,249.92

**BALANCE SHEET FOR 2025 5**

FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-1,304,611.68	4,051,955.64
TOTAL ASSETS			-1,304,611.68	4,051,955.64
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	-334,269.33	750,496.39
TOTAL LIABILITIES			-334,269.33	645,321.39
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-2,019,352.30	-2,436,118.20
36	7602	EXPENDITURES CONTROL	3,323,963.98	12,032,683.13
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	334,269.33	-750,496.39
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,900.00
36	8770	UNASSIGNED FUND BALANCE	.00	-21,900.00
TOTAL FUND BALANCE			1,638,881.01	-4,697,277.03
TOTAL LIABILITIES + FUND BALANCE			1,304,611.68	-4,051,955.64

**BALANCE SHEET FOR 2025 5**

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	-582,125.00	-5,849,635.76
40	7602	EXPENDITURES CONTROL	582,125.00	5,849,635.76
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 5

FUND: 51		FOOD SERVICE FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
51	6101	CASH-FOOD SERVICE	-78,486.08		3,103,398.28
51	6130	INTERFUND RECEIVABLES	83,760.46		-545,480.10
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			5,274.38		3,958,204.56
<b>LIABILITIES</b>					
51	75410	UNFUNDED OPEBen LIABILITY	.00		-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00		-2,903,711.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00		-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00		-443,121.00
TOTAL LIABILITIES			.00		-4,593,410.00
<b>FUND BALANCE</b>					
51	6302	REVENUES CONTROL	-559,624.03		-1,926,518.71
51	7602	EXPENDITURES CONTROL	554,349.65		2,767,505.06
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
TOTAL FUND BALANCE			-5,274.38		635,205.44
TOTAL LIABILITIES + FUND BALANCE			-5,274.38		-3,958,204.56

## BALANCE SHEET FOR 2025 5

FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	104,681.15	5,215,374.11
52	6130	INTERFUND RECEIVABLES	35,470.37	-205,799.13
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
TOTAL ASSETS			<b>140,151.52</b>	<b>5,095,960.98</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	-1,599.83	339,470.57
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
TOTAL LIABILITIES			<b>-1,599.83</b>	<b>16,865.57</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-344,469.65	-6,506,471.92
52	7602	EXPENDITURES CONTROL	204,318.13	1,943,445.86
52	8712	UNRESTRICTED NET ASSETS	.00	-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	1,599.83	-339,470.57
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
TOTAL FUND BALANCE			<b>-138,551.69</b>	<b>-5,112,826.55</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-140,151.52</b>	<b>-5,095,960.98</b>

**BALANCE SHEET FOR 2025 5**

		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE				
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 5**

FUND: 8		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
GOVERNMENTAL CAPITAL ASSETS				
<b>ASSETS</b>				
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	307,348,368.05
80	6222	ACCUM DEPREC-BUILDINGS	.00	-126,107,218.18
80	6231	TECHNOLOGY EQUIPMENT	.00	10,442,858.22
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-8,760,318.35
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	221,718,533.14
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-221,718,533.14
TOTAL FUND BALANCE			.00	-221,718,533.14
TOTAL LIABILITIES + FUND BALANCE			.00	-221,718,533.14

**BALANCE SHEET FOR 2025 5**

FUND: 81		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
TOTAL ASSETS			.00	5,666,988.38
<b>FUND BALANCE</b>				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,666,988.38
TOTAL FUND BALANCE			.00	-5,666,988.38
TOTAL LIABILITIES + FUND BALANCE			.00	-5,666,988.38

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