

BALANCE SHEET FOR 2025 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-3,079,862.57	32,650,067.98
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	-2,767.88
10	6111	INVESTMENTS	75,652.00	16,540,758.25
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6134	RECEIVABLE FROM DAYCARE	-376,691.79	265,310.07
10	6139	RECEIVABLE FROM FOOD SVC FND	22,735.10	512,886.32
10	6180	PREPAID EXPENDITURES	-40,201.76	-84,947.81
<b>TOTAL ASSETS</b>			<b>-3,398,369.02</b>	<b>50,594,992.09</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-407,186.46
10	7421	ACCOUNTS PAYABLE	.00	258.50
10	7461	TSA CONSULTING GRP W/H	.00	784.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-4.27	-264.15
10	7461E	FLEXIBLE SPENDING WH	-31,047.80	-30,783.07
10	7461F	EYEMED VISION INSURANCE W/H	-9.18	5,219.70
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-7,094.41	555.06
10	7461H	DENTAL INSURANCE WH	15.61	-38.43
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-2,150.28	-2,592.37
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-121.24	-70.14
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-1,275.46	-590.79
10	7461R	UNEMPLOYMENT LIABILITY	94,576.83	-4,719.41
10	7461T	KY HEALTH INS WH	-207,610.29	-208,712.21
10	7461V	KY DEFERRED COMP WH	.00	-2,084.00
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	.00	2,991.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,940.21	34,405.33
10	7470	SYMETRA STD LTD WH	-4.47	-7,579.56
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-465,003.58
10	7472	FICA SS LIABILITY	.00	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	-109,391.41	-118,996.45
10	7474	KTRS LIABILITY	4,940.72	-410,770.82
10	7475	CERS LIABILITY	8,921.74	-308,613.45
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	261.22	-4,309.44
10	7603	PURCHASE OBLIGATIONS	1,066,229.95	3,760,089.81
<b>TOTAL LIABILITIES</b>			<b>811,297.05</b>	<b>1,788,350.68</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,176,933.39	-97,154,196.43
10	7602	EXPENDITURES CONTROL	8,830,235.31	83,591,358.77
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,066,229.95	-3,760,089.81
10	8770	UNASSIGNED FUND BALANCE	.00	-35,060,415.30

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	2,587,071.97	-52,383,342.77
	TOTAL LIABILITIES + FUND BALANCE	3,398,369.02	-50,594,992.09

**BALANCE SHEET FOR 2025 10**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-22,334.44	354,533.35
		<b>TOTAL ASSETS</b>	<b>-22,334.44</b>	<b>354,533.35</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	9,618.57	219,285.40
		<b>TOTAL LIABILITIES</b>	<b>9,618.57</b>	<b>221,285.40</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-684,265.54	-5,694,383.67
20	7602	EXPENDITURES CONTROL	706,599.98	5,337,850.32
20	8753	ASSIGNED-PURCH OBL - CURRENT	-9,618.57	-219,285.40
		<b>TOTAL FUND BALANCE</b>	<b>12,715.87</b>	<b>-575,818.75</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>22,334.44</b>	<b>-354,533.35</b>

**BALANCE SHEET FOR 2025 10**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-204,895.69	2,045,526.48
		TOTAL ASSETS	-204,895.69	2,045,526.48
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	29,854.31	482,924.63
		TOTAL LIABILITIES	29,854.31	482,924.63
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-162,926.53	-2,526,494.22
21	7602	EXPENDITURES CONTROL	367,822.22	2,236,800.05
21	8737	RESTRICTED OTHER	.00	-1,752,270.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	-29,854.31	-482,924.63
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
		TOTAL FUND BALANCE	175,041.38	-2,528,451.11
		TOTAL LIABILITIES + FUND BALANCE	204,895.69	-2,045,526.48

**BALANCE SHEET FOR 2025 10**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	-43,535.57	522,129.43
		TOTAL ASSETS	-43,535.57	522,129.43
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-34,120.65	4,389.95
		TOTAL LIABILITIES	-34,120.65	4,389.95
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-2,280.00	-785,192.01
22	7602	EXPENDITURES CONTROL	45,815.57	786,606.52
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	34,120.65	-4,389.95
		TOTAL FUND BALANCE	77,656.22	-526,519.38
		TOTAL LIABILITIES + FUND BALANCE	43,535.57	-522,129.43

**BALANCE SHEET FOR 2025 10**

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 10**

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 10**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-870,677.97	19,149,932.68
	TOTAL ASSETS		-870,677.97	19,149,932.68
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-24,110,409.00
32	7602	EXPENDITURES CONTROL	870,677.97	13,663,898.46
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		870,677.97	-19,149,932.68
TOTAL LIABILITIES + FUND BALANCE			870,677.97	-19,149,932.68

## BALANCE SHEET FOR 2025 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	64,280.47	58,524,257.83
	TOTAL ASSETS		64,280.47	58,524,257.83
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	1,065,688.71	6,908,796.48
	TOTAL LIABILITIES		1,065,688.71	6,803,621.48
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-799,926.07	-69,040,628.14
36	7602	EXPENDITURES CONTROL	735,645.60	24,164,890.88
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,065,688.71	-6,908,796.48
	TOTAL FUND BALANCE		-1,129,969.18	-65,327,879.31
	TOTAL LIABILITIES + FUND BALANCE		-64,280.47	-58,524,257.83

**BALANCE SHEET FOR 2025 10**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.05
	TOTAL ASSETS		.00	377,132.05
FUND BALANCE				
40	6302	REVENUES CONTROL	-270,100.00	-7,725,643.01
40	7602	EXPENDITURES CONTROL	270,100.00	7,725,643.01
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 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	111,345.44	2,976,458.90
51	6130	INTERFUND RECEIVABLES	-22,735.10	-512,886.32
51	6153	ACCOUNTS RECEIVABLE	.00	10,129.71
51	6171	INVENTORIES FOR CONSUMPTION	.00	160,151.67
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			<b>88,610.34</b>	<b>3,717,593.96</b>
<b>LIABILITIES</b>				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,472,536.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-1,032,331.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-695,292.00
TOTAL LIABILITIES			<b>.00</b>	<b>-4,200,159.00</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-620,417.52	-4,389,682.09
51	7602	EXPENDITURES CONTROL	531,807.18	5,325,014.04
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	-3,569,185.91
TOTAL FUND BALANCE			<b>-88,610.34</b>	<b>482,565.04</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-88,610.34</b>	<b>-3,717,593.96</b>

## BALANCE SHEET FOR 2025 10

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	-246,823.95	4,481,123.37
52	6130	INTERFUND RECEIVABLES	376,691.79	132,109.09
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
	<b>TOTAL ASSETS</b>		<b>129,867.84</b>	<b>5,096,898.46</b>
<b>LIABILITIES</b>				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	62,297.83	129,453.78
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
	<b>TOTAL LIABILITIES</b>		<b>62,297.83</b>	<b>-2,142,469.38</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-394,922.91	-8,135,394.49
52	7602	EXPENDITURES CONTROL	265,055.07	4,366,130.11
52	8712	UNRESTRICTED NET ASSETS	.00	-446,548.92
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	314,978.00
52	8737P	RESTRICTED OTHER PENSION	.00	1,075,860.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-62,297.83	-129,453.78
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>-192,165.67</b>	<b>-2,954,429.08</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-129,867.84</b>	<b>-5,096,898.46</b>

**BALANCE SHEET FOR 2025 10**

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 10

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	307,348,368.05
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
FUND BALANCE				
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 10**

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	-3,043,091.09
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
FUND BALANCE				
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 \*\*