

BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,924,456.40
INTERFUND RECEIVABLES		581,559.65
ACCOUNTS RECEIVABLE		94,957.64
TOTAL ASSETS		4,600,973.69
LIABILITIES		
ACCRUED SICK LEAVE PAYABLE		-55,701.03
ACCOUNTS PAYABLE		-23,549.96
ACCR SALARIES & BENEFIT PAYABLE		-8,558.28
KY DEF COM W/H PAYABLE		-650.00
HEALTH INS W/H PAYABLE		-18,739.65
KTRS WITHHELD PAYABLE		4,618.65
CERS WITHHELD PAYABLE		-113,833.67
Ky St Tr Life Ins W/H Payable		-371.28
TOTAL LIABILITIES		-216,785.22
FUND BALANCE		
COMMITTED-SICK LEAVE PAYABLE		-55,701.03
UNASSIGNED FUND BALANCE		-4,328,487.44
TOTAL FUND BALANCE FOR FUND 1		-4,384,188.47

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SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
ACCOUNTS RECEIVABLE		637,502.54
TOTAL ASSETS		637,502.54
LIABILITIES		
INTERFUND PAYABLES		-581,559.65
DEFERRED REVENUE		-55,942.89
TOTAL LIABILITIES		-637,502.54

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SCHOOL ACTIVITY ACCOUNTS (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	233,194.11
TOTAL ASSETS	233,194.11
FUND BALANCE	
RESTRICTED - OTHER	-215,720.08
UNASSIGNED FUND BALANCE	-17,474.03
TOTAL FUND BALANCE FOR FUND 25	-233,194.11

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,327,222.87
TOTAL ASSETS		1,327,222.87
FUND BALANCE		
RES-FUTURE CONTRS PROJ (BG-1)		-1,327,222.87
TOTAL FUND BALANCE FOR FUND 360		-1,327,222.87

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DEBT SERVICES FUND (400)		ACCOUNT BALANCE
ASSETS		
INVESTMENTS		6,554,212.20
TOTAL ASSETS		6,554,212.20
FUND BALANCE		
RESTRICTED - DEBT SERVICE		-6,554,212.20
TOTAL FUND BALANCE FOR FUND 400		-6,554,212.20

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FOOD SERVICE FUND (51)		ACCOUNT
		BALANCE
ASSETS		
CASH IN BANK		678,939.15
INVENTORIES FOR CONSUMPTION		23,504.67
DEFERRED OUTFLOWS OF RES		79,911.00
DEFERRED OF OF RESOURCES		179,368.00
OPEB ASSET		17,287.00
TOTAL ASSETS		979,009.82
LIABILITIES		
ACCOUNTS PAYABLE		-63,969.17
UNFUNDED PENSION LIABILITIES		-798,703.00
DEFERRED INFLOWS OF RESOURCES		-316,682.00
DEFERRED INFLOW OF RESOURCES		-221,342.00
TOTAL LIABILITIES		-1,400,696.17
FUND BALANCE		
RESTRICTED-OTHER OPEB LIAB		219,484.00
RESTRICTED-OTHER		840,677.00
REST- NET ASSETS (FOOD SERV)		-638,474.65
TOTAL FUND BALANCE FOR FUND 51		421,686.35

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FIDUCIARY FUND - PENSION, INVE (700		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		181.00
TOTAL ASSETS		181.00
FUND BALANCE		
UNASSIGNED FUND BALANCE		-181.00
TOTAL FUND BALANCE FOR FUND 7000		-181.00

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GOVERNMENTAL ASSETS (8)		ACCOUNT BALANCE
ASSETS		
LAND		174,704.66
LAND IMPROVEMENTS		1,171,646.27
ACCUM DEPR-LAND IOMPROVEMENTS		-1,044,462.98
BUILDING & BLDG IMPROVEMENTS		45,378,092.66
ACCUM DEPR - BUILDINGS		-14,380,620.07
TECHNOLOGY EQUIPMENT		2,829,071.56
ACCUM DEPR-TECHNOLOGY EQUIP		-1,849,807.49
VEHICLES		3,594,872.11
ACCUM DEPR-VEHICLES		-2,355,898.13
GENERAL EQUIPMENT		954,246.68
ACCUM DEPR-GENERAL EQUIPMENT		-451,962.19
CONSTRUCTION WORK IN PROGRESS		4,068,156.00
TOTAL ASSETS		38,088,039.08
FUND BALANCE		
INVESTMENT IN GOVERNMENT ASSET		-38,087,331.88
INVESTMENT IN GOVERNMENT ASSET		-707.20
TOTAL FUND BALANCE FOR FUND 8		-38,088,039.08

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FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
BUILDING & BLDG IMPROVEMENTS		197,782.00
ACCUM DEPR - BUILDINGS		-112,317.25
TECHNOLOGY EQUIPMENT		14,267.56
ACCUM DEPR-TECHNOLOGY EQUIP		-10,155.29
GENERAL EQUIPMENT		795,082.62
ACCUM DEPR-GENERAL EQUIPMENT		-317,593.87
TOTAL ASSETS		567,065.77
FUND BALANCE		
INVESTMENT IN GOVERNMENT ASSET		-1,197.00
INVESTMENT BUSINESS ASSETS		-565,868.77
TOTAL FUND BALANCE FOR FUND 81		-567,065.77

BALANCE SHEET REPORT FOR FY2025

LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG TERM DEBT	5,958,167.60
TOTAL ASSETS	5,958,167.60
LIABILITIES	
NON CUR BOND OBLIGATIONS	-5,504,730.00
TOTAL LIABILITIES	-5,504,730.00
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-453,437.60
TOTAL FUND BALANCE FOR FUND 9	-453,437.60

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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