

BALANCE SHEET FOR 2025 11

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH-GENERAL FUND	-4,604,729.07		28,045,338.91
10	6102	CASH IN PAYROLL CLEARING ACCT	-618.14		-3,386.02
10	6111	INVESTMENTS	145,754.02		16,686,512.27
10	6121	TAXES RECEIVABLE	.00		713,685.16
10	6134	RECEIVABLE FROM DAYCARE	7,898.25		273,208.32
10	6139	RECEIVABLE FROM FOOD SVC FND	25,354.08		538,240.40
10	6180	PREPAID EXPENDITURES	-41,742.63		-126,690.44
TOTAL ASSETS			-4,468,083.49		46,126,908.60
LIABILITIES					
10	7420	OTHER PAYABLES ACCRUED	.00		-407,186.46
10	7421	ACCOUNTS PAYABLE	-329.00		-70.50
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	29.59		-234.56
10	7461E	FLEXIBLE SPENDING WH	-563.10		-31,346.17
10	7461F	EYEMED VISION INSURANCE W/H	-18.55		5,201.15
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-58.21		496.85
10	7461H	DENTAL INSURANCE WH	-62.88		-101.31
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	2,150.28		-442.09
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	121.20		51.06
10	7461P	CLASSROOM TEACHERS	.00		-300.00
10	7461Q	MISCELLANEOUS WH	740.93		150.14
10	7461R	UNEMPLOYMENT LIABILITY	-4,581.30		-9,300.71
10	7461T	KY HEALTH INS WH	-1,401.23		-210,113.44
10	7461V	KY DEFERRED COMP WH	-.60		-2,084.60
10	7461W	EMPLR COST OF INSURN COVERAGE	.00		5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-22,773.05		-19,781.60
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-5,092.47		29,312.86
10	7470	SYMETRA STD LTD WH	-56.39		-7,635.95
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	-6,558.88		-125,555.33
10	7474	KTRS LIABILITY	-29,597.03		-440,367.85
10	7475	CERS LIABILITY	7,339.80		-301,273.65
10	7477	COMPENSATED ABSENCES SICK LIAB	.00		-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-522.19		-4,831.63
10	7603	PURCHASE OBLIGATIONS	1,838,225.05		5,598,314.86
TOTAL LIABILITIES			1,776,991.97		3,565,342.65
FUND BALANCE					
10	6302	REVENUES CONTROL	-39,732,989.25		-136,887,185.68
10	7602	EXPENDITURES CONTROL	9,201,890.52		92,793,249.29
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,838,225.05		-5,598,314.86
10	8770	UNASSIGNED FUND BALANCE	35,060,415.30		.00

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FUND: 1	GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
TOTAL FUND BALANCE			2,691,091.52	-49,692,251.25
TOTAL LIABILITIES + FUND BALANCE			4,468,083.49	-46,126,908.60

BALANCE SHEET FOR 2025 11

FUND: 2		SPECIAL REVENUE		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS						
20	6101	CASH-SPECIAL REVENUE/GRANTS		302,804.88		657,338.23
20	6130	INTERFUND RECEIVABLES		-521.10		-521.10
TOTAL ASSETS				302,283.78		656,817.13
LIABILITIES						
20	7421	ACCOUNTS PAYABLE		.00		1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS		.00		1,000.00
20	7603	PURCHASE OBLIGATIONS		-119,759.21		99,526.19
TOTAL LIABILITIES				-119,759.21		101,526.19
FUND BALANCE						
20	6302	REVENUES CONTROL		-1,140,501.84		-6,834,885.51
20	7602	EXPENDITURES CONTROL		838,218.06		6,176,068.38
20	8753	ASSIGNED-PURCH OBL - CURRENT		119,759.21		-99,526.19
TOTAL FUND BALANCE				-182,524.57		-758,343.32
TOTAL LIABILITIES + FUND BALANCE				-302,283.78		-656,817.13

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FUND: 21		NET CHANGE	FOR PERIOD	ACCOUNT
DISTRICT ACTIVITY FUND 21 AY				BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-107,856.65	1,937,669.83
TOTAL ASSETS			-107,856.65	1,937,669.83
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-97,159.25	385,765.38
TOTAL LIABILITIES			-97,159.25	385,765.38
FUND BALANCE				
21	6302	REVENUES CONTROL	-224,076.32	-2,750,570.54
21	7602	EXPENDITURES CONTROL	331,932.97	2,568,733.02
21	8737	RESTRICTED OTHER	.00	-1,752,270.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	97,159.25	-385,765.38
21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
TOTAL FUND BALANCE			205,015.90	-2,323,435.21
TOTAL LIABILITIES + FUND BALANCE			107,856.65	-1,937,669.83

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FUND: 22		NET CHANGE	FOR PERIOD	ACCOUNT
DISTRICT ACTIVITY FUND 22 MY				BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-3,643.89	518,485.54
TOTAL ASSETS			-3,643.89	518,485.54
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-3,831.67	558.28
TOTAL LIABILITIES			-3,831.67	558.28
FUND BALANCE				
22	6302	REVENUES CONTROL	-1,200.00	-786,392.01
22	7602	EXPENDITURES CONTROL	4,843.89	791,450.41
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	3,831.67	-558.28
TOTAL FUND BALANCE			7,475.56	-519,043.82
TOTAL LIABILITIES + FUND BALANCE			3,643.89	-518,485.54

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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

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FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	555,455.00	3,032,602.00
TOTAL ASSETS			555,455.00	3,032,602.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-555,455.00	-1,131,005.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
TOTAL FUND BALANCE			-555,455.00	-3,032,602.00
TOTAL LIABILITIES + FUND BALANCE			-555,455.00	-3,032,602.00

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		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-8,188,285.40	10,961,647.28
TOTAL ASSETS			-8,188,285.40	10,961,647.28
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-24,110,409.00
32	7602	EXPENDITURES CONTROL	8,188,285.40	21,852,183.86
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			8,188,285.40	-10,961,647.28
TOTAL LIABILITIES + FUND BALANCE			8,188,285.40	-10,961,647.28

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FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-2,900,843.90	55,623,413.93
TOTAL ASSETS			-2,900,843.90	55,623,413.93
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	-2,218,919.63	4,689,876.85
TOTAL LIABILITIES			-2,218,919.63	4,584,701.85
FUND BALANCE				
36	6302	REVENUES CONTROL	-360,270.26	-69,400,898.40
36	7602	EXPENDITURES CONTROL	3,261,114.16	27,426,005.04
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,218,919.63	-4,689,876.85
TOTAL FUND BALANCE			5,119,763.53	-60,208,115.78
TOTAL LIABILITIES + FUND BALANCE			2,900,843.90	-55,623,413.93

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FUND: 400 DEBT SERVICE FUND		NET CHANGE	FOR PERIOD		ACCOUNT BALANCE
ASSETS					
40	6101	CASH-DEBT SERVICE FUND	-377,132.05		.00
TOTAL ASSETS			-377,132.05		.00
FUND BALANCE					
40	6302	REVENUES CONTROL	-7,997,125.00	-15,722,768.01	
40	7602	EXPENDITURES CONTROL	7,997,125.00	15,722,768.01	
40	8737	RESTRICTED - OTHER	377,132.05		.00
TOTAL FUND BALANCE			377,132.05		.00
TOTAL LIABILITIES + FUND BALANCE			377,132.05		.00

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FUND: 51		FOOD SERVICE FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH-FOOD SERVICE		12,964.79	2,989,423.69
51	6130	INTERFUND RECEIVABLES		-25,354.08	-538,240.40
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				-12,389.29	3,705,204.67
LIABILITIES					
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				.00	-4,200,159.00
FUND BALANCE					
51	6302	REVENUES CONTROL		-546,264.59	-4,935,946.68
51	7602	EXPENDITURES CONTROL		558,653.88	5,883,667.92
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				12,389.29	494,954.33
TOTAL LIABILITIES + FUND BALANCE				12,389.29	-3,705,204.67

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FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	350,311.60	4,831,434.97
52	6130	INTERFUND RECEIVABLES	-7,377.15	124,731.94
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
TOTAL ASSETS			342,934.45	5,439,832.91
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	41,967.46	171,421.24
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
TOTAL LIABILITIES			41,967.46	-2,100,501.92
FUND BALANCE				
52	6302	REVENUES CONTROL	-615,621.67	-8,751,016.16
52	7602	EXPENDITURES CONTROL	272,687.22	4,638,817.33
52	8712	UNRESTRICTED NET ASSETS	.00	-446,548.92
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	314,978.00
52	8737P	RESTRICTED OTHER PENSION	.00	1,075,860.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-41,967.46	-171,421.24
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
TOTAL FUND BALANCE			-384,901.91	-3,339,330.99
TOTAL LIABILITIES + FUND BALANCE			-342,934.45	-5,439,832.91

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		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

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FUND: 8		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
GOVERNMENTAL CAPITAL ASSETS				
ASSETS				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,337,919.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.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

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FUND: 81		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

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