

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-4,792,292.08	20,714,217.26
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	-2,386.02
10	6111	INVESTMENTS	-15,750.47	16,785,585.00
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6134	RECEIVABLE FROM DAYCARE	633,814.62	671,209.06
10	6139	RECEIVABLE FROM FOOD SVC FND	41,942.90	41,942.90
10	6153	ACCOUNTS RECEIVABLE	.00	716,019.06
10	6180	PREPAID EXPENDITURES	-17,065.91	-17,065.91
		TOTAL ASSETS	-4,149,350.94	39,623,206.51
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-264,510.02
10	7421	ACCOUNTS PAYABLE	1,587,102.94	-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	-5,583.68	-27,473.64
10	7461E	FLEXIBLE SPENDING WH	18,337.98	-52,244.89
10	7461F	EYEMED VISION INSURANCE W/H	3,783.00	-2,484.60
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	4,306.50	-4,330.76
10	7461H	DENTAL INSURANCE WH	13,666.54	-38,395.19
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	2,004.98	-1,287.51
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.06
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-461.41	-1,487.37
10	7461R	UNEMPLOYMENT LIABILITY	10,235.43	-1,291.06
10	7461T	KY HEALTH INS WH	-36,029.18	-279,902.66
10	7461V	KY DEFERRED COMP WH	22,068.82	-29,256.72
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	61,447.20	2,991.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-1,905.24	17,889.04
10	7470	SYMETRA STD LTD WH	16,568.86	-15,357.26
10	7471	FEDERAL INC TAX WITHHOLDINGS	633,234.78	-466,281.13
10	7472	FICA SS LIABILITY	549,664.32	468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	294,894.70	-46,124.02
10	7474	KTRS LIABILITY	623,057.15	83,545.64
10	7475	CERS LIABILITY	456,222.57	-151,963.67
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	7,914.34	-873.76
10	7603	PURCHASE OBLIGATIONS	6,668,847.54	6,668,847.54
		TOTAL LIABILITIES	10,929,378.14	5,347,135.13
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,490,927.21	-4,490,927.21
10	7602	EXPENDITURES CONTROL	4,379,747.55	4,379,747.55
10	8753	ASSIGNED-PURCH OBL - CURRENT	-6,668,847.54	-6,668,847.54
10	8770	UNASSIGNED FUND BALANCE	.00	-38,190,314.44

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	-6,780,027.20	-44,970,341.64
	TOTAL LIABILITIES + FUND BALANCE	4,149,350.94	-39,623,206.51

BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	627,256.77	490,788.19
20	6153	ACCOUNTS RECEIVABLE	.00	760,695.01
		TOTAL ASSETS	627,256.77	1,251,483.20
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	19,469.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	179,674.18	179,674.18
		TOTAL LIABILITIES	199,143.18	181,674.18
FUND BALANCE				
20	6302	REVENUES CONTROL	-803,790.01	-803,790.01
20	7602	EXPENDITURES CONTROL	157,064.24	157,064.24
20	8753	ASSIGNED-PURCH OBL - CURRENT	-179,674.18	-179,674.18
20	8770	UNASSIGNED FUND BALANCE	.00	-606,757.43
		TOTAL FUND BALANCE	-826,399.95	-1,433,157.38
		TOTAL LIABILITIES + FUND BALANCE	-627,256.77	-1,251,483.20

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-262,161.72	2,168,103.44
21	6153	ACCOUNTS RECEIVABLE	.00	67,094.40
	TOTAL ASSETS		-262,161.72	2,235,197.84
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	.00	-566.00
21	7421	ACCOUNTS PAYABLE	110,097.23	.00
21	7603	PURCHASE OBLIGATIONS	347,171.38	347,171.38
	TOTAL LIABILITIES		457,268.61	346,605.38
FUND BALANCE				
21	6302	REVENUES CONTROL	-126,545.77	-126,545.77
21	7602	EXPENDITURES CONTROL	278,610.26	278,610.26
21	8737	RESTRICTED OTHER	.00	-2,386,696.33
21	8753	ASSIGNED-PURCH OBL - CURRENT	-347,171.38	-347,171.38
	TOTAL FUND BALANCE		-195,106.89	-2,581,803.22
	TOTAL LIABILITIES + FUND BALANCE		262,161.72	-2,235,197.84

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
	22	7603 PURCHASE OBLIGATIONS	3,595.03	3,595.03
		TOTAL LIABILITIES	3,595.03	3,595.03
FUND BALANCE				
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-3,595.03	-3,595.03
		TOTAL FUND BALANCE	-3,595.03	-3,595.03
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,445,892.24
		TOTAL ASSETS	.00	1,445,892.24
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-99,207.73
		TOTAL LIABILITIES	.00	-99,207.73
FUND BALANCE				
25	8737	RESTRICTED OTHER	.00	-1,346,684.51
		TOTAL FUND BALANCE	.00	-1,346,684.51
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,445,892.24

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH-CAPITAL OUTLAY	560,370.00	2,461,967.00
		TOTAL ASSETS	560,370.00	2,461,967.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-560,370.00	-560,370.00
	31	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
		TOTAL FUND BALANCE	-560,370.00	-2,461,967.00
		TOTAL LIABILITIES + FUND BALANCE	-560,370.00	-2,461,967.00

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	2,264,440.36	12,379,015.64
		TOTAL ASSETS	2,264,440.36	12,379,015.64
FUND BALANCE				
32	6302	REVENUES CONTROL	-3,220,315.00	-3,220,315.00
32	7602	EXPENDITURES CONTROL	955,874.64	955,874.64
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,335,223.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,779,352.28
		TOTAL FUND BALANCE	-2,264,440.36	-12,379,015.64
		TOTAL LIABILITIES + FUND BALANCE	-2,264,440.36	-12,379,015.64

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-6,041,304.35	50,533,438.88
	TOTAL ASSETS		-6,041,304.35	50,533,438.88
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-711.00
36	7421	ACCOUNTS PAYABLE	3,272,282.13	.00
36	7603	PURCHASE OBLIGATIONS	11,382,540.68	11,382,540.68
	TOTAL LIABILITIES		14,654,822.81	11,381,829.68
FUND BALANCE				
36	6302	REVENUES CONTROL	-163,639.29	-163,639.29
36	7602	EXPENDITURES CONTROL	2,932,661.51	2,932,661.51
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-53,301,750.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	-11,382,540.68	-11,382,540.68
	TOTAL FUND BALANCE		-8,613,518.46	-61,915,268.56
	TOTAL LIABILITIES + FUND BALANCE		6,041,304.35	-50,533,438.88

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-955,874.64	-955,874.64
40	7602	EXPENDITURES CONTROL	955,874.64	955,874.64
	TOTAL FUND BALANCE		.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	35,467.02	2,317,914.08
51	6130	INTERFUND RECEIVABLES	-41,942.90	-41,942.90
51	6153	ACCOUNTS RECEIVABLE	.00	10,129.71
51	6171	INVENTORIES FOR CONSUMPTION	.00	183,773.40
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			-6,475.88	3,553,614.29
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	933.28	.00
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			933.28	-4,200,159.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-35,467.02	-35,467.02
51	7602	EXPENDITURES CONTROL	41,009.62	41,009.62
51	8712	UNRESTRICTED NET ASSETS	.00	-2,291,643.49
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	705,764.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,410,655.00
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-183,773.40
TOTAL FUND BALANCE			5,542.60	646,544.71
TOTAL LIABILITIES + FUND BALANCE			6,475.88	-3,553,614.29

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	558,844.85	5,659,984.07
52	6130	INTERFUND RECEIVABLES	-633,814.62	-671,209.06
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		-74,969.77	5,472,441.01
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7420	OTHER PAYABLES ACCRUED	.00	-7,643.23
52	7421	ACCOUNTS PAYABLE	41,765.10	.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	160,558.79	160,558.79
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
	TOTAL LIABILITIES		202,323.89	-2,119,007.60
FUND BALANCE				
52	6302	REVENUES CONTROL	-558,537.85	-558,537.85
52	7602	EXPENDITURES CONTROL	591,742.52	591,742.52
52	8712	UNRESTRICTED NET ASSETS	.00	-4,627,498.88
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	314,978.00
52	8737P	RESTRICTED OTHER PENSION	.00	1,075,860.00
52	8739	RESTRICTED-NET POSITION	.00	10,581.59
52	8753	ASSIGNED-PURCH OBL - CURRENT	-160,558.79	-160,558.79
	TOTAL FUND BALANCE		-127,354.12	-3,353,433.41
	TOTAL LIABILITIES + FUND BALANCE		74,969.77	-5,472,441.01

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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

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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	-2,979,219.51
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	323,235,245.81
80	6222	ACCUM DEPREC-BUILDINGS	.00	-133,923,298.02
80	6231	TECHNOLOGY EQUIPMENT	.00	10,438,521.37
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-9,454,503.75
80	6241	VEHICLES	.00	19,942,111.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-14,450,168.99
80	6251	MACHINERY AND EQUIPMENT	.00	7,048,818.48
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-4,260,651.08
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	-2,184,260.54
	TOTAL ASSETS		.00	229,629,863.41
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-229,629,863.41
	TOTAL FUND BALANCE		.00	-229,629,863.41
	TOTAL LIABILITIES + FUND BALANCE		.00	-229,629,863.41

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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	-3,186,022.07
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	-75,067.35
81	6251	MACHINERY AND EQUIPMENT	.00	3,622,420.58
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,908,854.41
	TOTAL ASSETS		.00	5,853,963.10
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,853,963.10
	TOTAL FUND BALANCE		.00	-5,853,963.10
	TOTAL LIABILITIES + FUND BALANCE		.00	-5,853,963.10

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