

## BALANCE SHEET FOR 2026 2

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
10	6101	CASH-GENERAL FUND		-2,130,586.32	18,720,607.83
10	6102	CASH IN PAYROLL CLEARING ACCT		647.95	-1,738.07
10	6111	INVESTMENTS		68,805.12	16,854,390.12
10	6121	TAXES RECEIVABLE		.00	713,685.16
10	6134	RECEIVABLE FROM DAYCARE		-152,785.01	518,424.05
10	6135	RECEIVABLE FROM DAF F22 MY		1,144.35	1,144.35
10	6139	RECEIVABLE FROM FOOD SVC FND		327,298.82	369,241.72
10	6153	ACCOUNTS RECEIVABLE		.00	716,019.06
10	6180	PREPAID EXPENDITURES		-30,038.56	-47,104.47
<b>TOTAL ASSETS</b>				<b>-1,915,513.65</b>	<b>37,844,669.75</b>
<b>LIABILITIES</b>					
10	7420	OTHER PAYABLES ACCRUED		.00	-716,176.90
10	7421	ACCOUNTS PAYABLE		.00	-70.50
10	7461	TSA CONSULTING GRP W/H		-18,867.89	-18,083.89
10	7461B	REFUNDABLE TUITION LIABILITY		.00	-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH		6,887.38	-20,586.26
10	7461E	FLEXIBLE SPENDING WH		22,773.04	-29,471.85
10	7461F	EYEMED VISION INSURANCE W/H		3,611.97	1,127.37
10	7461G	LIFE INS WH (SYMETRA NATWIDE)		4,953.47	622.71
10	7461H	DENTAL INSURANCE WH		16,542.12	-21,853.07
10	7461K	KY EDU ASSC (KEA) & KAPE DUES		-1,275.80	-2,563.31
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH		.00	51.06
10	7461P	CLASSROOM TEACHERS		.00	-300.00
10	7461Q	MISCELLANEOUS WH		308.93	-1,178.44
10	7461R	UNEMPLOYMENT LIABILITY		-5,120.72	-6,411.78
10	7461T	KY HEALTH INS WH		81,516.64	-198,386.02
10	7461V	KY DEFERRED COMP WH		4,466.63	-24,790.09
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		-3,715.51	14,173.53
10	7470	SYMETRA STD LTD WH		7,463.25	-7,894.01
10	7471	FEDERAL INC TAX WITHHOLDINGS		11.99	-466,269.14
10	7472	FICA SS LIABILITY		121.24	469,010.62
10	7473	KY INCOME TAX WITHHOLDINGS		-84,970.03	-131,094.05
10	7474	KTRS LIABILITY		-412,518.64	-328,973.00
10	7475	CERS LIABILITY		-108,045.86	-260,009.53
10	7477	COMPENSATED ABSENCES SICK LIAB		.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING		-2,909.36	-3,783.12
10	7603	PURCHASE OBLIGATIONS		-200,401.02	6,468,446.52
<b>TOTAL LIABILITIES</b>				<b>-689,168.17</b>	<b>4,206,300.08</b>
<b>FUND BALANCE</b>					
10	6302	REVENUES CONTROL		-4,601,604.82	-9,092,532.03
10	7602	EXPENDITURES CONTROL		7,005,885.62	11,385,633.17
10	8753	ASSIGNED-PURCH OBL - CURRENT		200,401.02	-6,468,446.52
10	8770	UNASSIGNED FUND BALANCE		.00	-37,875,624.45

**BALANCE SHEET FOR 2026 2**

FUND: 1	GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
TOTAL FUND BALANCE			2,604,681.82	-42,050,969.83
TOTAL LIABILITIES + FUND BALANCE			1,915,513.65	-37,844,669.75

## BALANCE SHEET FOR 2026 2

FUND: 2		SPECIAL REVENUE	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
20	6101	CASH-SPECIAL REVENUE/GRANTS		38,816.90	392,628.20
20	6153	ACCOUNTS RECEIVABLE		.00	801,921.04
TOTAL ASSETS				38,816.90	1,194,549.24
<b>LIABILITIES</b>					
20	7421	ACCOUNTS PAYABLE		.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS		.00	-493,981.28
20	7603	PURCHASE OBLIGATIONS		49,653.30	229,327.48
TOTAL LIABILITIES				49,653.30	-263,653.80
<b>FUND BALANCE</b>					
20	6302	REVENUES CONTROL		-440,575.98	-1,244,365.99
20	7602	EXPENDITURES CONTROL		401,759.08	558,823.32
20	8753	ASSIGNED-PURCH OBL - CURRENT		-49,653.30	-229,327.48
20	8770	UNASSIGNED FUND BALANCE		.00	-16,025.29
TOTAL FUND BALANCE				-88,470.20	-930,895.44
TOTAL LIABILITIES + FUND BALANCE				-38,816.90	-1,194,549.24

## BALANCE SHEET FOR 2026 2

FUND: 21		NET CHANGE	FOR PERIOD	ACCOUNT
DISTRICT ACTIVITY FUND 21 AY				BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	198,618.66	2,366,722.10
21	6153	ACCOUNTS RECEIVABLE	.00	67,094.40
TOTAL ASSETS			198,618.66	2,433,816.50
<b>LIABILITIES</b>				
21	7420	OTHER PAYABLES ACCRUED	.00	-14,539.15
21	7603	PURCHASE OBLIGATIONS	100,973.94	448,145.32
TOTAL LIABILITIES			100,973.94	433,606.17
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-517,493.93	-644,039.70
21	7602	EXPENDITURES CONTROL	318,875.27	597,485.53
21	8737	RESTRICTED OTHER	.00	-2,386,696.33
21	8753	ASSIGNED-PURCH OBL - CURRENT	-100,973.94	-448,145.32
21	8770	UNASSIGNED FUND BALANCE	.00	13,973.15
TOTAL FUND BALANCE			-299,592.60	-2,867,422.67
TOTAL LIABILITIES + FUND BALANCE			-198,618.66	-2,433,816.50

**BALANCE SHEET FOR 2026 2**

FUND: 22		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
DISTRICT ACTIVITY FUND 22 MY				
ASSETS				
22	6130	INTERFUND RECEIVABLES	-1,144.35	-1,144.35
	TOTAL ASSETS		-1,144.35	-1,144.35
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-3,595.03	.00
	TOTAL LIABILITIES		-3,595.03	.00
FUND BALANCE				
22	7602	EXPENDITURES CONTROL	1,144.35	1,144.35
22	8753	ASSIGNED-PURCH OBL - CURRENT	3,595.03	.00
	TOTAL FUND BALANCE		4,739.38	1,144.35
	TOTAL LIABILITIES + FUND BALANCE		1,144.35	1,144.35

**BALANCE SHEET FOR 2026 2**

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

**BALANCE SHEET FOR 2026 2**

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

**BALANCE SHEET FOR 2026 2**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-5,097,432.95	7,281,582.69
TOTAL ASSETS			-5,097,432.95	7,281,582.69
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-3,220,315.00
32	7602	EXPENDITURES CONTROL	5,097,432.95	6,053,307.59
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			5,097,432.95	-7,281,582.69
TOTAL LIABILITIES + FUND BALANCE			5,097,432.95	-7,281,582.69

## BALANCE SHEET FOR 2026 2

FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-564,053.39	49,969,385.49
TOTAL ASSETS			-564,053.39	49,969,385.49
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-2,558,738.78
36	7603	PURCHASE OBLIGATIONS	9,902.59	11,392,443.27
TOTAL LIABILITIES			9,902.59	8,833,704.49
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-135,498.54	-299,137.83
36	7602	EXPENDITURES CONTROL	699,551.93	3,632,213.44
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-53,301,750.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	-9,902.59	-11,392,443.27
36	8770	UNASSIGNED FUND BALANCE	.00	2,558,027.78
TOTAL FUND BALANCE			554,150.80	-58,803,089.98
TOTAL LIABILITIES + FUND BALANCE			564,053.39	-49,969,385.49

**BALANCE SHEET FOR 2026 2**

FUND: 400 DEBT SERVICE FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-5,097,432.95	-6,053,307.59
40	7602	EXPENDITURES CONTROL	5,097,432.95	6,053,307.59
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

## BALANCE SHEET FOR 2026 2

FUND: 51		FOOD SERVICE FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
51	6101	CASH-FOOD SERVICE		317,940.88	2,635,854.96
51	6130	INTERFUND RECEIVABLES		-327,298.82	-369,241.72
51	6153	ACCOUNTS RECEIVABLE		.00	44,715.20
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				-9,357.94	3,578,841.84
<b>LIABILITIES</b>					
51	7541P	UNFUNDED PENSION LIABILITY		.00	-2,472,536.00
51	7603	PURCHASE OBLIGATIONS		5,990.28	5,990.28
51	77000	DEFERRED INFLOW OPEB LIAB		.00	-1,032,331.00
51	7700P	DEFERRED INFLOW PENSION LIAB		.00	-695,292.00
TOTAL LIABILITIES				5,990.28	-4,194,168.72
<b>FUND BALANCE</b>					
51	6302	REVENUES CONTROL		-377,140.25	-412,607.27
51	7602	EXPENDITURES CONTROL		386,498.19	427,507.81
51	8712	UNRESTRICTED NET ASSETS		.00	-2,291,643.49
51	8737O	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
51	8753	ASSIGNED-PURCH OBL - CURRENT		-5,990.28	-5,990.28
51	8770	UNASSIGNED FUND BALANCE		.00	-34,585.49
TOTAL FUND BALANCE				3,367.66	615,326.88
TOTAL LIABILITIES + FUND BALANCE				9,357.94	-3,578,841.84

## BALANCE SHEET FOR 2026 2

FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	-232,901.94	5,427,082.13
52	6130	INTERFUND RECEIVABLES	152,785.01	-518,424.05
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			-80,116.93	5,392,324.08
<b>LIABILITIES</b>				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7420	OTHER PAYABLES ACCRUED	.00	-15,990.75
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	-72,553.87	88,004.92
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
TOTAL LIABILITIES			-72,553.87	-2,199,908.99
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-4,398,348.67	-4,956,886.52
52	7602	EXPENDITURES CONTROL	518,104.05	1,109,846.57
52	8712	UNRESTRICTED NET ASSETS	3,960,361.55	-667,137.33
52	8737O	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	72,553.87	-88,004.92
52	8770	UNASSIGNED FUND BALANCE	.00	8,347.52
TOTAL FUND BALANCE			152,670.80	-3,192,415.09
TOTAL LIABILITIES + FUND BALANCE			80,116.93	-5,392,324.08

**BALANCE SHEET FOR 2026 2**

		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 2026 2**

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	-2,979,219.51
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
<b>FUND BALANCE</b>				
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

## BALANCE SHEET FOR 2026 2

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	-3,186,022.07
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
<b>FUND BALANCE</b>				
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

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