

BALANCE SHEET FOR 2026 4

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH-GENERAL FUND	-4,586,496.56		8,678,202.13
10	6102	CASH IN PAYROLL CLEARING ACCT	-4,590.41		-6,976.43
10	6111	INVESTMENTS	109,804.73		17,018,419.84
10	6121	TAXES RECEIVABLE	.00		713,685.16
10	6134	RECEIVABLE FROM DAYCARE	-32,963.06		329,012.84
10	6139	RECEIVABLE FROM FOOD SVC FND	39,330.39		584,003.40
10	6153	ACCOUNTS RECEIVABLE	.00		716,019.06
10	6180	PREPAID EXPENDITURES	-44,046.04		-134,749.20
TOTAL ASSETS			-4,518,960.95		27,897,616.80
LIABILITIES					
10	7420	OTHER PAYABLES ACCRUED	.00		-716,176.90
10	7421	ACCOUNTS PAYABLE	.00		-70.50
10	7461	TSA CONSULTING GRP W/H	20,838.89		1,034.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00		-40,398.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-22,482.07		-22,863.59
10	7461E	FLEXIBLE SPENDING WH	-30,259.33		-30,244.18
10	7461F	EYEMED VISION INSURANCE W/H	45.73		5,206.74
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-7,529.29		75.02
10	7461H	DENTAL INSURANCE WH	-21,979.88		-22,235.71
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	2,092.16		-471.15
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-126.16		-75.10
10	7461P	CLASSROOM TEACHERS	.00		-300.00
10	7461Q	MISCELLANEOUS WH	1,195.50		16.73
10	7461R	UNEMPLOYMENT LIABILITY	10,546.63		-2,157.03
10	7461T	KY HEALTH INS WH	-208,532.37		-210,612.34
10	7461V	KY DEFERRED COMP WH	.00		-2,084.60
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	-5,214.96		3,770.41
10	7470	SYMETRA STD LTD WH	-57.92		-7,932.56
10	7471	FEDERAL INC TAX WITHHOLDINGS	-990.00		-467,271.13
10	7472	FICA SS LIABILITY	.00		468,889.38
10	7473	KY INCOME TAX WITHHOLDINGS	-123,685.13		-133,882.27
10	7474	KTRS LIABILITY	716.34		-340,376.20
10	7475	CERS LIABILITY	-10,262.48		-357,451.25
10	7477	COMPENSATED ABSENCES SICK LIAB	.00		-477,586.00
10	7493	INDIANA TAX WITHHOLDING	417.35		-5,402.08
10	7603	PURCHASE OBLIGATIONS	-910,379.89		5,321,028.35
TOTAL LIABILITIES			-1,305,646.88		2,971,177.27
FUND BALANCE					
10	6302	REVENUES CONTROL	-4,873,103.57		-19,043,857.76
10	7602	EXPENDITURES CONTROL	9,787,331.51		31,371,716.49
10	8753	ASSIGNED-PURCH OBL - CURRENT	910,379.89		-5,321,028.35
10	8770	UNASSIGNED FUND BALANCE	.00		-37,875,624.45

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FUND: 1	GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
TOTAL FUND BALANCE			5,824,607.83	-30,868,794.07
TOTAL LIABILITIES + FUND BALANCE			4,518,960.95	-27,897,616.80

BALANCE SHEET FOR 2026 4

FUND: 2		SPECIAL REVENUE	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101		CASH-SPECIAL REVENUE/GRANTS	-266,352.27	-483,828.90
TOTAL ASSETS				-266,352.27	-483,828.90
LIABILITIES					
20	7421		ACCOUNTS PAYABLE	-74.60	925.40
20	7481		ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603		PURCHASE OBLIGATIONS	176,121.94	333,121.55
TOTAL LIABILITIES				176,047.34	335,046.95
FUND BALANCE					
20	6302		REVENUES CONTROL	-528,492.48	-1,562,512.00
20	7602		EXPENDITURES CONTROL	794,919.35	2,044,415.50
20	8753		ASSIGNED-PURCH OBL - CURRENT	-176,121.94	-333,121.55
TOTAL FUND BALANCE				90,304.93	148,781.95
TOTAL LIABILITIES + FUND BALANCE				266,352.27	483,828.90

BALANCE SHEET FOR 2026 4

FUND: 21		NET CHANGE	FOR PERIOD	ACCOUNT
DISTRICT ACTIVITY FUND 21 AY				BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-32,588.15	3,054,554.69
21	6153	ACCOUNTS RECEIVABLE	.00	67,094.40
TOTAL ASSETS			-32,588.15	3,121,649.09
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	.00	-14,539.15
21	7603	PURCHASE OBLIGATIONS	-121,116.81	499,413.77
TOTAL LIABILITIES			-121,116.81	484,874.62
FUND BALANCE				
21	6302	REVENUES CONTROL	-406,720.28	-2,157,953.03
21	7602	EXPENDITURES CONTROL	439,308.43	1,423,566.27
21	8737	RESTRICTED OTHER	.00	-2,372,723.18
21	8753	ASSIGNED-PURCH OBL - CURRENT	121,116.81	-499,413.77
TOTAL FUND BALANCE			153,704.96	-3,606,523.71
TOTAL LIABILITIES + FUND BALANCE			32,588.15	-3,121,649.09

BALANCE SHEET FOR 2026 4

FUND: 22		NET CHANGE	FOR PERIOD	ACCOUNT
DISTRICT ACTIVITY FUND 22 MY				BALANCE
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	884.34	884.34
	TOTAL LIABILITIES		884.34	884.34
FUND BALANCE				
22	8753	ASSIGNED-PURCH OBL - CURRENT	-884.34	-884.34
	TOTAL FUND BALANCE		-884.34	-884.34
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2026 4

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 4

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 4

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-214,000.00	6,110,257.69
TOTAL ASSETS			-214,000.00	6,110,257.69
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-3,220,315.00
32	7602	EXPENDITURES CONTROL	214,000.00	7,224,632.59
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			214,000.00	-6,110,257.69
TOTAL LIABILITIES + FUND BALANCE			214,000.00	-6,110,257.69

BALANCE SHEET FOR 2026 4

FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	105,960,823.55	152,167,273.90
TOTAL ASSETS			<u>105,960,823.55</u>	<u>152,167,273.90</u>
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-2,558,738.78
36	7603	PURCHASE OBLIGATIONS	-567,223.56	8,081,322.02
TOTAL LIABILITIES			<u>-567,223.56</u>	<u>5,522,583.24</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	-108,584,093.61	-109,021,638.68
36	7602	EXPENDITURES CONTROL	2,623,270.06	10,156,825.88
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-50,743,722.32
36	8753	ASSIGNED-PURCH OBL - CURRENT	567,223.56	-8,081,322.02
TOTAL FUND BALANCE			<u>-105,393,599.99</u>	<u>-157,689,857.14</u>
TOTAL LIABILITIES + FUND BALANCE			<u>-105,960,823.55</u>	<u>-152,167,273.90</u>

BALANCE SHEET FOR 2026 4

FUND: 400 DEBT SERVICE FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-214,000.00	-7,224,632.59
40	7602	EXPENDITURES CONTROL	214,000.00	7,224,632.59
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2026 4

FUND: 51		FOOD SERVICE FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH-FOOD SERVICE	89,461.98		2,821,043.06
51	6130	INTERFUND RECEIVABLES	-39,330.39		-584,003.40
51	6153	ACCOUNTS RECEIVABLE	.00		34,585.49
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			50,131.59		3,539,138.55
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITY	.00		-2,472,536.00
51	7603	PURCHASE OBLIGATIONS	450.00		450.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00		-1,032,331.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00		-695,292.00
TOTAL LIABILITIES			450.00		-4,199,709.00
FUND BALANCE					
51	6302	REVENUES CONTROL	-652,009.38		-1,530,773.48
51	7602	EXPENDITURES CONTROL	601,877.79		1,575,247.60
51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00		705,764.00
51	8737P	RESTRICTED OTHER PENSION	.00		2,410,655.00
51	8739	RESTRICTED-NET POSITION	.00		-2,316,099.27
51	8739I	RSTRCTD NET POSITION INVENTORY	.00		-183,773.40
51	8753	ASSIGNED-PURCH OBL - CURRENT	-450.00		-450.00
TOTAL FUND BALANCE			-50,581.59		660,570.45
TOTAL LIABILITIES + FUND BALANCE			-50,131.59		-3,539,138.55

BALANCE SHEET FOR 2026 4

FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	69,300.01	5,505,804.33
52	6130	INTERFUND RECEIVABLES	32,963.06	-329,012.84
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			102,263.07	5,660,457.49
LIABILITIES				
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	412,580.84	525,405.64
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
TOTAL LIABILITIES			412,580.84	-1,762,508.27
FUND BALANCE				
52	6302	REVENUES CONTROL	-425,916.02	-5,909,179.08
52	7602	EXPENDITURES CONTROL	323,652.95	1,794,005.72
52	8712	UNRESTRICTED NET ASSETS	.00	-658,789.81
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	-412,580.84	-525,405.64
TOTAL FUND BALANCE			-514,843.91	-3,897,949.22
TOTAL LIABILITIES + FUND BALANCE			-102,263.07	-5,660,457.49

BALANCE SHEET FOR 2026 4

		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 4

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	-2,979,219.51
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

BALANCE SHEET FOR 2026 4

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	-3,186,022.07
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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