

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,905,725.67
INTERFUND RECEIVABLES		405,933.09
ACCOUNTS RECEIVABLE		107,230.35
TOTAL ASSETS		4,418,889.11
LIABILITIES		
ACCRUED SICK LEAVE PAYABLE		-55,701.03
ACCOUNTS PAYABLE		-12,154.48
ACCR SALARIES & BENEFIT PAYABLE		21,049.69
HEALTH INS W/H PAYABLE		-17,185.12
KTRS WITHHELD PAYABLE		-58.61
CERS WITHHELD PAYABLE		-112,299.17
Ky St Tr Life Ins w/H Payable		-372.92
TOTAL LIABILITIES		-176,721.64
FUND BALANCE		
COMMITTED-SICK LEAVE PAYABLE		-55,701.03
UNASSIGNED FUND BALANCE		-4,186,466.44
TOTAL FUND BALANCE FOR FUND 1		-4,242,167.47

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SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
ACCOUNTS RECEIVABLE		456,889.37
TOTAL ASSETS		456,889.37
LIABILITIES		
INTERFUND PAYABLES		-405,933.09
DEFERRED REVENUE		-50,956.28
TOTAL LIABILITIES		-456,889.37

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SCHOOL ACTIVITY ACCOUNTS (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	193,096.46
TOTAL ASSETS	193,096.46
FUND BALANCE	
RESTRICTED - OTHER	-233,194.11
UNASSIGNED FUND BALANCE	40,097.65
TOTAL FUND BALANCE FOR FUND 25	-193,096.46

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DEBT SERVICES FUND (400)		ACCOUNT BALANCE
ASSETS		
INVESTMENTS		7,186,623.73
TOTAL ASSETS		7,186,623.73
FUND BALANCE		
RESTRICTED - DEBT SERVICE		-7,186,623.73
TOTAL FUND BALANCE FOR FUND 400		-7,186,623.73

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	857,716.24
INVENTORIES FOR CONSUMPTION	19,021.06
DEFERRED OUTFLOWS OF RES	44,116.00
DEFERRED OF OF RESOURCES	120,230.00
OPEB ASSET	19,265.00
TOTAL ASSETS	1,060,348.30
LIABILITIES	
UNFUNDED PENSION LIABILITIES	-662,314.00
DEFERRED INFLOWS OF RESOURCES	-224,691.00
DEFERRED INFLOW OF RESOURCES	-198,533.00
TOTAL LIABILITIES	-1,085,538.00
FUND BALANCE	
RESTRICTED-OTHER OPEB LIAB	161,311.00
RESTRICTED-OTHER	740,616.00
REST- NET ASSETS (FOOD SERV)	-876,737.30
TOTAL FUND BALANCE FOR FUND 51	25,189.70

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FIDUCIARY FUND - PENSION, INVE (700		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		367.00
TOTAL ASSETS		367.00
FUND BALANCE		
UNASSIGNED FUND BALANCE		-367.00
TOTAL FUND BALANCE FOR FUND 7000		-367.00

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GOVERNMENTAL ASSETS (8)		ACCOUNT
ASSETS		BALANCE
LAND	174,704.66	
LAND IMPROVEMENTS	1,171,646.27	
ACCUM DEPR-LAND IOMPROVEMENTS	-1,055,432.80	
BUILDING & BLDG IMPROVEMENTS	49,943,967.65	
ACCUM DEPR - BUILDINGS	-15,483,558.67	
TECHNOLOGY EQUIPMENT	2,832,967.44	
ACCUM DEPR-TECHNOLOGY EQUIP	-1,857,551.55	
VEHICLES	3,617,423.11	
ACCUM DEPR-VEHICLES	-2,521,423.99	
GENERAL EQUIPMENT	1,287,211.93	
ACCUM DEPR-GENERAL EQUIPMENT	-511,064.99	
CONSTRUCTION WORK IN PROGRESS	10,105,413.00	
ACCUM DEPR - CWIP	-62.50	
TOTAL ASSETS	47,704,239.56	
FUND BALANCE		
INVESTMENT IN GOVERNMENT ASSET	-47,703,532.36	
INVESTMENT IN GOVERNMENT ASSET	-707.20	
TOTAL FUND BALANCE FOR FUND 8	-47,704,239.56	

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDING & BLDG IMPROVEMENTS	197,782.00
ACCUM DEPR - BUILDINGS	-116,653.64
TECHNOLOGY EQUIPMENT	14,267.56
ACCUM DEPR-TECHNOLOGY EQUIP	-11,105.49
GENERAL EQUIPMENT	828,260.62
ACCUM DEPR-GENERAL EQUIPMENT	-366,481.83
TOTAL ASSETS	546,069.22
FUND BALANCE	
INVESTMENT IN GOVERNMENT ASSET	-1,197.00
INVESTMENT BUSINESS ASSETS	-544,872.22
TOTAL FUND BALANCE FOR FUND 81	-546,069.22

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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

** END OF REPORT - Generated by Cheyenne Garmon **