

# Oldham County Board of Education



## BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-1,768,770.84	8,399,286.57
10	6102	CASH IN PAYROLL CLEARING ACCT	1,317.57	.00
10	6111	INVESTMENTS	39,193.15	17,520,048.46
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6134	RECEIVABLE FROM DAYCARE	135,785.58	224,406.78
10	6139	RECEIVABLE FROM FOOD SVC FND	156,919.25	156,919.25
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	61,645.36	-43,903.49
	<b>TOTAL ASSETS</b>		<b>-1,373,909.93</b>	<b>26,846,369.72</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	266,952.80	-1,552.60
10	7461B	REFUNDABLE TUITION LIABILITY	-33,327.00	-77,939.00
10	7461C	ACC CRITICAL CANCER HOSP WH	15,294.84	-7,184.95
10	7461E	FLEXIBLE SPENDING WH	69,406.49	-19,009.11
10	7461F	EYEMED VISION INSURANCE W/H	7,934.96	1,586.92
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	7,430.63	-12,723.29
10	7461H	DENTAL INSURANCE WH	11,826.57	-36,164.27
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-507.18
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.38
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	.00	144.03
10	7461R	UNEMPLOYMENT LIABILITY	-1,221.92	-1,256.57
10	7461T	KY HEALTH INS WH	395,396.49	-83,240.21
10	7461V	KY DEFERRED COMP WH	45,627.22	-18,831.21
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	144,168.38	2,522.52
10	7469L	LOCAL WITHHOLDING-LAGRANGE	15,859.03	-1,653.05
10	7470	SYMETRA STD LTD WH	-3,362.82	-28,963.63
10	7471	FEDERAL INC TAX WITHHOLDINGS	27.37	3,544.31
10	7472	FICA SS LIABILITY	48.58	1,782.77
10	7473	KY INCOME TAX WITHHOLDINGS	58.67	-356.87
10	7474	KTRS LIABILITY	1,421,937.50	-54,196.27
10	7475	CERS LIABILITY	531,624.68	-199,936.60
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	5,126.01	-457.06
10	7603	PURCHASE OBLIGATIONS	1,196,194.35	2,302,367.62
	<b>TOTAL LIABILITIES</b>		<b>4,097,002.83</b>	<b>1,343,217.88</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,373,631.83	-4,373,631.83
10	7602	EXPENDITURES CONTROL	2,846,733.28	2,846,733.28
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,196,194.35	-2,302,367.62
10	8770	UNASSIGNED FUND BALANCE	.00	-24,360,321.43
	<b>TOTAL FUND BALANCE</b>		<b>-2,723,092.90</b>	<b>-28,189,587.60</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>1,373,909.93</b>	<b>-26,846,369.72</b>

## BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	518,723.96	202,458.20
20	6150	OTHER RECEIVABLES	.00	1,000.00
		<b>TOTAL ASSETS</b>	<b>518,723.96</b>	<b>203,458.20</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	20,513.01	.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	131,477.66	131,477.66
		<b>TOTAL LIABILITIES</b>	<b>151,990.67</b>	<b>132,477.66</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-937,862.42	-937,862.42
20	7602	EXPENDITURES CONTROL	398,625.45	398,625.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	-131,477.66	-131,477.66
20	8770	UNASSIGNED FUND BALANCE	.00	334,778.77
		<b>TOTAL FUND BALANCE</b>	<b>-670,714.63</b>	<b>-335,935.86</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-518,723.96</b>	<b>-203,458.20</b>

**BALANCE SHEET FOR 2024 1**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-137,866.25	1,995,754.76
		<b>TOTAL ASSETS</b>	<b>-137,866.25</b>	<b>1,995,754.76</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	14,355.42	.00
21	7603	PURCHASE OBLIGATIONS	272,848.26	322,022.64
		<b>TOTAL LIABILITIES</b>	<b>287,203.68</b>	<b>322,022.64</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-44,940.95	-44,940.95
21	7602	EXPENDITURES CONTROL	168,451.78	168,451.78
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-272,848.26	-322,022.64
21	8770	UNASSIGNED FUND BALANCE	.00	-229,356.14
		<b>TOTAL FUND BALANCE</b>	<b>-149,337.43</b>	<b>-2,317,777.40</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>137,866.25</b>	<b>-1,995,754.76</b>

**BALANCE SHEET FOR 2024 1**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	-15,254.43	458,052.78
		<b>TOTAL ASSETS</b>	<b>-15,254.43</b>	<b>458,052.78</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	613.90	.00
22	7603	PURCHASE OBLIGATIONS	3,611.36	4,439.93
		<b>TOTAL LIABILITIES</b>	<b>4,225.26</b>	<b>4,439.93</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-49,164.99	-49,164.99
22	7602	EXPENDITURES CONTROL	63,805.52	63,805.52
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	-3,611.36	-4,439.93
22	8770	UNASSIGNED FUND BALANCE	.00	-23,908.23
		<b>TOTAL FUND BALANCE</b>	<b>11,029.17</b>	<b>-462,492.71</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>15,254.43</b>	<b>-458,052.78</b>

**BALANCE SHEET FOR 2024 1**

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH - OTHER	.00	1,159,871.08
25	6153	ACCOUNTS RECEIVABLE	.00	225.87
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>1,160,096.95</b>
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
		<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-54,592.15</b>
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	.00	-1,162,869.39
25	8770	UNASSIGNED FUND BALANCE	.00	57,364.59
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-1,105,504.80</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-1,160,096.95</b>

**BALANCE SHEET FOR 2024 1**

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH-CAPITAL OUTLAY	586,720.00	3,374,891.48
		TOTAL ASSETS	<b>586,720.00</b>	<b>3,374,891.48</b>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-586,720.00	-586,720.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-4,307,520.52
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	1,519,349.04
		TOTAL FUND BALANCE	<b>-586,720.00</b>	<b>-3,374,891.48</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-586,720.00</b>	<b>-3,374,891.48</b>

## BALANCE SHEET FOR 2024 1

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH-SPECIAL VOTED BLDG FUND	2,612,955.59	18,625,610.69
		TOTAL ASSETS	<b>2,612,955.59</b>	<b>18,625,610.69</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-3,006,439.00	-3,006,439.00
	32	7602 EXPENDITURES CONTROL	393,483.41	393,483.41
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-10,986,881.55
		TOTAL FUND BALANCE	<b>-2,612,955.59</b>	<b>-18,625,610.69</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-2,612,955.59</b>	<b>-18,625,610.69</b>

BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-2,253,959.38	9,525,170.53
36	6101J	CASH-OCMS RENOV FY13	.00	99,478.08
36	6101M	CASH-SOMS RENOVATION	.00	738,086.90
36	6101N	CASH-NEXT GEN H.S.	.00	1,123,685.56
36	6101P	CASH-CAMDEN ES RENOVATION	45,573.33	1,720,940.64
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
	<b>TOTAL ASSETS</b>		<b>-2,208,386.05</b>	<b>15,106,242.45</b>
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7421	ACCOUNTS PAYABLE	34,145.89	-2,489.63
36	7603	PURCHASE OBLIGATIONS	219,122.13	993,528.81
	<b>TOTAL LIABILITIES</b>		<b>253,268.02</b>	<b>885,864.18</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-45,573.33	-45,573.33
36	7602	EXPENDITURES CONTROL	2,219,813.49	2,219,813.49
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,817.98
36	8753	ASSIGNED-PURCH OBL - CURRENT	-219,122.13	-993,528.81
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-774,406.68
	<b>TOTAL FUND BALANCE</b>		<b>1,955,118.03</b>	<b>-15,992,106.63</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>2,208,386.05</b>	<b>-15,106,242.45</b>



BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH-DEBT SERVICE FUND	.00	377,132.05
		TOTAL ASSETS	.00	377,132.05
FUND BALANCE				
	40	6302 REVENUES CONTROL	-393,483.41	-393,483.41
	40	7602 EXPENDITURES CONTROL	393,483.41	393,483.41
	40	8723 NONSPENDABLE-PREPAIDS	.00	-377,132.05
		TOTAL FUND BALANCE	.00	-377,132.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-377,132.05

## BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	47,271.69	4,338,812.98
51	6130	INTERFUND RECEIVABLES	-156,919.25	-156,919.25
51	6171	INVENTORIES FOR CONSUMPTION	.00	230,663.76
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	425,425.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	416,969.00
	<b>TOTAL ASSETS</b>		<b>-109,647.56</b>	<b>5,254,951.49</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-12,312.48	-44,167.72
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	65,468.00	65,468.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
	<b>TOTAL LIABILITIES</b>		<b>53,155.52</b>	<b>-4,313,872.72</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-47,271.69	-47,271.69
51	7602	EXPENDITURES CONTROL	169,231.73	169,231.73
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	774,325.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,718,454.00
51	8739	RESTRICTED-NET POSITION	.00	-4,259,686.05
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-230,663.76
51	8753	ASSIGNED-PURCH OBL - CURRENT	-65,468.00	-65,468.00
	<b>TOTAL FUND BALANCE</b>		<b>56,492.04</b>	<b>-941,078.77</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>109,647.56</b>	<b>-5,254,951.49</b>

## BALANCE SHEET FOR 2024 1

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	-173,740.54	4,482,606.56
52	6130	INTERFUND RECEIVABLES	257,697.83	169,076.63
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			<b>83,957.29</b>	<b>4,793,532.19</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	14,534.60	.00
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	147,807.77	166,389.16
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			<b>162,342.37</b>	<b>-563,595.84</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-308,148.45	-308,148.45
52	7602	EXPENDITURES CONTROL	209,656.56	209,656.56
52	8712	UNRESTRICTED NET ASSETS	.00	-4,513,191.30
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	130,385.00
52	8737P	RESTRICTED OTHER PENSION	.00	457,751.00
52	8739	RESTRICTED-NET POSITION	.00	-40,000.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-147,807.77	-166,389.16
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-18,581.39
TOTAL FUND BALANCE			<b>-246,299.66</b>	<b>-4,229,936.35</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-83,957.29</b>	<b>-4,793,532.19</b>

**BALANCE SHEET FOR 2024 1**

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

BALANCE SHEET FOR 2024 1

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	-2,606,730.86
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	306,872,366.07
80	6222	ACCUM DEPREC-BUILDINGS	.00	-118,264,804.50
80	6231	TECHNOLOGY EQUIPMENT	.00	10,245,575.56
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-7,892,661.28
80	6241	VEHICLES	.00	17,449,941.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,050,412.36
80	6251	MACHINERY AND EQUIPMENT	.00	6,004,783.44
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-3,354,091.76
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	-1,938,132.14
	TOTAL ASSETS		.00	229,683,101.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-229,683,101.81
	TOTAL FUND BALANCE		.00	-229,683,101.81
	TOTAL LIABILITIES + FUND BALANCE		.00	-229,683,101.81

**BALANCE SHEET FOR 2024 1**

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	-2,900,160.12
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	-43,158.75
81	6251	MACHINERY AND EQUIPMENT	.00	2,587,488.09
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,593,296.44
	TOTAL ASSETS		.00	5,452,359.13
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,452,359.13
	TOTAL FUND BALANCE		.00	-5,452,359.13
	TOTAL LIABILITIES + FUND BALANCE		.00	-5,452,359.13

\*\* END OF REPORT - Generated by Alexander, Kerri \*\*