Oldham County Board of Education

BALANCE SHEET FOR 2026 8

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH-GENERAL FUND	-2,552,564.81	35,720,861.99
	10	6102	CASH IN PAYROLL CLEARING ACCT	.00	23,812.11
	10	6111	INVESTMENTS	79,235.17	17,186,423.58
	10	6121	TAXES RECEIVABLE	.00	466,356.63
	10	6131	RECEIVABLE FROM SPEC REV/GRANT	548.60	.00
	10	6134	RECEIVABLE FROM DAYCARE	-78,606.71	634,570.02
	10	6135	RECEIVABLE FROM DAF F22 MY	523.70	574.67
	10	6139	RECEIVABLE FROM FOOD SVC FND	-88,906.85	446,305.92
	10	6153	ACCOUNTS RECEIVABLE	.00	-466,356.63
	10	6180	PREPAID EXPENDITURES	-42,513.05	-341,049.37
		TOTAL ASSETS		-2,682,283.95	53,671,498.92
LIABILITIES					
	10	7420	OTHER PAYABLES ACCRUED	.00	-601,991.31
	10	7421	ACCOUNTS PAYABLE	-923,672.00	-923,675.07
	10	7461	TSA CONSULTING GRP W/H	-388.25	-20,835.14
	10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
	10	7461C	ACC CRITICAL CANCER HOSP WH	100.86	-24,174.82
	10	7461E	FLEXIBLE SPENDING WH	261.21	-35,373.82
	10	7461F	EYEMED VISION INSURANCE W/H	49.16	928.74
	10	7461G	LIFE INS WH (SYMETRA NATWIDE)	83.49	-1,149.34
	10	7461H	DENTAL INSURANCE WH	107.54	-21,886.50
	10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-471.15
	10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.02	51.16
	10	7461P	CLASSROOM TEACHERS	.00	-300.00
	10	7461Q	MISCELLANEOUS WH	34.46	-2,931.12
	10	7461R	UNEMPLOYMENT LIABILITY	-21,519.06	-95,720.36
	10	7461T	KY HEALTH INS WH	1,139.07	-222,374.10
	10	7461V	KY DEFERRED COMP WH	1,892.33	-2,084.60
	10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
	10	7462	FEDERALLY FUNDED BENEFITS PAYB	28,817.49	2,991.45
	10	7469L	LOCAL WITHHOLDING-LAGRANGE	-5,249.57	-20,737.35
	10	7470	SYMETRA STD LTD WH	-156.36	-7,911.04
	10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-462,271.13
	10	7472	FICA SS LIABILITY	.00	468,889.38
	10	7473	KY INCOME TAX WITHHOLDINGS	27,656.21	-216,423.69
	10	7474	KTRS LIABILITY	-2,564.78	-324,622.17
	10	7475	CERS LIABILITY	19,817.98	-237,937.09
	10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-21,921.47
	10	7493	INDIANA TAX WITHHOLDING	66.34	-5,330.42
	10	7603	PURCHASE OBLIGATIONS	-449,812.35	6,521,262.73
		TOTAL LIABILITIES		-1,323,336.21	3,709,359.55
FUND BALANCE					
	10	6302	REVENUES CONTROL	-6,214,961.88	-89,346,814.88
	10	7602	EXPENDITURES CONTROL	9,770,769.69	76,104,893.46
	10	8753	ASSIGNED-PURCH OBL - CURRENT	449,812.35	-6,521,262.73
	10	8770	UNASSIGNED FUND BALANCE	.00	-37,617,674.32

BALANCE SHEET FOR 2026 8

FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	4,005,620.16	-57,380,858.47
TOTAL LIABILITIES + FUND BALANCE	2,682,283.95	-53,671,498.92

BALANCE SHEET FOR 2026 8

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH-SPECIAL REVENUE/GRANTS	557,143.53	244,873.26
	20	6130	INTERFUND RECEIVABLES	-548.60	.00
		TOTAL ASSETS		556,594.93	244,873.26
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	925.40
	20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
	20	7603	PURCHASE OBLIGATIONS	22,055.78	266,600.10
		TOTAL LIABILITIES		22,055.78	268,525.50
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,079,059.35	-4,565,795.69
	20	7602	EXPENDITURES CONTROL	522,464.42	4,318,997.03
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-22,055.78	-266,600.10
		TOTAL FUND BALANCE		-578,650.71	-513,398.76
	TOTAL LIABILITIES + FUND BALANCE			-556,594.93	-244,873.26

BALANCE SHEET FOR 2026 8

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-71,834.61	2,786,699.31
	TOTAL ASSETS		-71,834.61	2,786,699.31
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-26,536.00	-26,536.00
21	7603	PURCHASE OBLIGATIONS	24,376.84	398,508.44
	TOTAL LIABILITIES		-2,159.16	371,972.44
FUND BALANCE				
21	6302	REVENUES CONTROL	-182,257.04	-3,086,241.78
21	7602	EXPENDITURES CONTROL	280,627.65	2,698,801.65
21	8737	RESTRICTED OTHER	.00	-2,372,723.18
21	8753	ASSIGNED-PURCH OBL - CURRENT	-24,376.84	-398,508.44
	TOTAL FUND BALANCE		73,993.77	-3,158,671.75
TOTAL LIABILITIES + FUND BALANCE			71,834.61	-2,786,699.31

BALANCE SHEET FOR 2026 8

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6130	INTERFUND RECEIVABLES	-523.70	-574.67
	TOTAL ASSETS		-523.70	-574.67
FUND BALANCE				
22	7602	EXPENDITURES CONTROL	523.70	574.67
	TOTAL FUND BALANCE		523.70	574.67
TOTAL LIABILITIES + FUND BALANCE			523.70	574.67

BALANCE SHEET FOR 2026 8

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,452,965.24
25	6153	ACCOUNTS RECEIVABLE	.00	1,024.00
	TOTAL ASSETS		.00	1,453,989.24
LIABILITIES				
25	7400	INTERFUND PAYABLES	.00	-7,073.00
25	7420	OTHER PAYABLES ACCRUED	.00	-124,341.00
	TOTAL LIABILITIES		.00	-131,414.00
FUND BALANCE				
25	8737	RESTRICTED OTHER	.00	-1,322,575.24
	TOTAL FUND BALANCE		.00	-1,322,575.24
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,453,989.24

BALANCE SHEET FOR 2026 8

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 8

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH-SPECIAL VOTED BLDG FUND	-2,419,150.91	21,866,193.48
		TOTAL ASSETS		-2,419,150.91	21,866,193.48
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-23,983,483.00
	32	7602	EXPENDITURES CONTROL	2,419,150.91	12,231,864.80
	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		2,419,150.91	-21,866,193.48
	TOTAL LIABILITIES + FUND BALANCE			2,419,150.91	-21,866,193.48

BALANCE SHEET FOR 2026 8

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH-CONSTRUCTION FUND	-1,165,439.89	144,566,744.34
		TOTAL ASSETS		-1,165,439.89	144,566,744.34
LIABILITIES					
	36	7432	RETAINED %AGE (CONSTR CONTR)	.00	-1,684,980.92
	36	7603	PURCHASE OBLIGATIONS	-310,429.52	43,825,722.03
		TOTAL LIABILITIES		-310,429.52	42,140,741.11
FUND BALANCE					
	36	6302	REVENUES CONTROL	-349,737.15	-110,557,437.56
	36	7602	EXPENDITURES CONTROL	1,515,177.04	16,734,415.54
	36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-49,058,741.40
	36	8753	ASSIGNED-PURCH OBL - CURRENT	310,429.52	-43,825,722.03
		TOTAL FUND BALANCE		1,475,869.41	-186,707,485.45
	TOTAL LIABILITIES + FUND BALANCE			1,165,439.89	-144,566,744.34

BALANCE SHEET FOR 2026 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-2,419,150.91	-12,231,864.80
40	7602	EXPENDITURES CONTROL	2,419,150.91	12,231,864.80
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2026 8

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH-FOOD SERVICE	-127,488.06	2,544,579.81
	51	6130	INTERFUND RECEIVABLES	88,906.85	-446,305.92
	51	6153	ACCOUNTS RECEIVABLE	.00	34,585.49
	51	6171	INVENTORIES FOR CONSUMPTION	.00	183,773.40
	51	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	133,388.87
	51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	614,293.05
	51	6541O	FUNDED OPEB ASSETS	.00	68,913.68
	TOTAL ASSETS			-38,581.21	3,133,228.38
LIABILITIES					
	51	7477	COMPENSATED ABSENCES SICK LIAB	.00	-86,316.20
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,380,208.65
	51	7551	COMP ABSENCES-NONCURRENT	.00	-62,191.90
	51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-711,867.17
	51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-495,053.67
	TOTAL LIABILITIES			.00	-3,735,637.59
FUND BALANCE					
	51	6302	REVENUES CONTROL	-422,255.73	-3,387,854.02
	51	7602	EXPENDITURES CONTROL	460,836.94	3,571,093.91
	51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	509,564.62
	51	8737P	RESTRICTED OTHER PENSION	.00	2,260,969.27
	51	8739	RESTRICTED-NET POSITION	.00	-2,167,591.17
	51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-183,773.40
	TOTAL FUND BALANCE			38,581.21	602,409.21
TOTAL LIABILITIES + FUND BALANCE				38,581.21	-3,133,228.38

BALANCE SHEET FOR 2026 8

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	52,891.24	5,279,760.80
52	6130	INTERFUND RECEIVABLES	78,606.71	-237,150.86
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	59,530.58
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	274,154.99
52	6541O	FUNDED OPEB ASSETS	.00	30,755.73
	TOTAL ASSETS		131,497.95	5,407,051.24
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7421	ACCOUNTS PAYABLE	-1,073,354.00	-1,073,354.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,062,271.64
52	7603	PURCHASE OBLIGATIONS	-1,063,240.46	135,280.40
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-317,701.69
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-220,939.23
	TOTAL LIABILITIES		-2,136,594.46	-2,936,405.32
FUND BALANCE				
52	6302	REVENUES CONTROL	-368,648.81	-7,317,024.09
52	7602	EXPENDITURES CONTROL	1,310,504.86	4,393,395.53
52	8712	UNRESTRICTED NET ASSETS	.00	-658,789.81
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	227,415.38
52	8737P	RESTRICTED OTHER PENSION	.00	1,009,055.88
52	8739	RESTRICTED-NET POSITION	.00	10,581.59
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,063,240.46	-135,280.40
	TOTAL FUND BALANCE		2,005,096.51	-2,470,645.92
TOTAL LIABILITIES + FUND BALANCE			-131,497.95	-5,407,051.24

BALANCE SHEET FOR 2026 8

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 2026 8

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	332,071,009.30
	80	6222	ACCUM DEPREC-BUILDINGS	.00	-134,367,219.72
	80	6231	TECHNOLOGY EQUIPMENT	.00	10,438,521.37
	80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-9,454,503.75
	80	6241	VEHICLES	.00	19,856,080.53
	80	6242	ACCUM DEPREC-VEHICLES	.00	-14,364,137.99
	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	238,021,705.20
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-238,021,705.20
		TOTAL FUND BALANCE		.00	-238,021,705.20
	TOTAL LIABILITIES + FUND BALANCE			.00	-238,021,705.20

BALANCE SHEET FOR 2026 8

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

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