

# Oldham County Board of Education

## BALANCE SHEET FOR 2027 1

| FUND: 1             |       | GENERAL FUND                   | NET CHANGE    | FOR PERIOD | ACCOUNT BALANCE |
|---------------------|-------|--------------------------------|---------------|------------|-----------------|
| <b>ASSETS</b>       |       |                                |               |            |                 |
| 10                  | 6101  | CASH-GENERAL FUND              | -2,241,502.31 |            | 14,017,306.37   |
| 10                  | 6102  | CASH IN PAYROLL CLEARING ACCT  | .00           |            | 23,422.81       |
| 10                  | 6111  | INVESTMENTS                    | -36,310.64    |            | 17,270,565.75   |
| 10                  | 6121  | TAXES RECEIVABLE               | .00           |            | 610,144.19      |
| 10                  | 6134  | RECEIVABLE FROM DAYCARE        | 605,168.98    |            | 605,168.98      |
| 10                  | 6139  | RECEIVABLE FROM FOOD SVC FND   | 61,954.77     |            | 61,954.77       |
| 10                  | 6153  | ACCOUNTS RECEIVABLE            | .00           |            | 184,808.27      |
| 10                  | 6180  | PREPAID EXPENDITURES           | -17,892.73    |            | -17,892.73      |
| TOTAL ASSETS        |       |                                | -1,628,581.93 |            | 32,755,478.41   |
| <b>LIABILITIES</b>  |       |                                |               |            |                 |
| 10                  | 7420  | OTHER PAYABLES ACCRUED         | .00           |            | -402,719.47     |
| 10                  | 7421  | ACCOUNTS PAYABLE               | 296,676.18    |            | -14,727.33      |
| 10                  | 7461  | TSA CONSULTING GRP W/H         | .00           |            | -51,500.42      |
| 10                  | 7461B | REFUNDABLE TUITION LIABILITY   | .00           |            | -40,398.92      |
| 10                  | 7461C | ACC CRITICAL CANCER HOSP WH    | -5,916.78     |            | -30,720.46      |
| 10                  | 7461E | FLEXIBLE SPENDING WH           | 59,924.33     |            | -59,683.05      |
| 10                  | 7461F | EYEMED VISION INSURANCE W/H    | 5,044.14      |            | -2,730.11       |
| 10                  | 7461G | LIFE INS WH (SYMETRA NATWIDE)  | 13,156.65     |            | -6,863.81       |
| 10                  | 7461H | DENTAL INSURANCE WH            | 18,866.83     |            | -38,757.92      |
| 10                  | 7461K | KY EDU ASSC (KEA) & KAPE DUES  | 2,022.57      |            | -1,323.99       |
| 10                  | 7461L | KY ASSOC SCHOOL ADMIN DUES WH  | .00           |            | -11.88          |
| 10                  | 7461P | CLASSROOM TEACHERS             | .00           |            | -300.00         |
| 10                  | 7461Q | MISCELLANEOUS WH               | 2,382.13      |            | -1,459.19       |
| 10                  | 7461R | UNEMPLOYMENT LIABILITY         | -2,566.71     |            | -1,835.03       |
| 10                  | 7461T | KY HEALTH INS WH               | 189,726.25    |            | -306,801.10     |
| 10                  | 7461V | KY DEFERRED COMP WH            | 43,927.24     |            | -6,351.63       |
| 10                  | 7461W | EMPLR COST OF INSURN COVERAGE  | .00           |            | 5,756.70        |
| 10                  | 7462  | FEDERALLY FUNDED BENEFITS PAYB | 34,122.79     |            | 37,114.24       |
| 10                  | 7469L | LOCAL WITHHOLDING-LAGRANGE     | -1,737.77     |            | -49,931.50      |
| 10                  | 7470  | SYMETRA STD LTD WH             | 20,425.89     |            | -16,966.56      |
| 10                  | 7471  | FEDERAL INC TAX WITHHOLDINGS   | 120,962.75    |            | -342,986.58     |
| 10                  | 7472  | FICA SS LIABILITY              | 7,618.74      |            | 468,989.38      |
| 10                  | 7473  | KY INCOME TAX WITHHOLDINGS     | 302,623.33    |            | -140,064.13     |
| 10                  | 7474  | KTRS LIABILITY                 | 318,811.08    |            | 116,039.30      |
| 10                  | 7475  | CERS LIABILITY                 | 589,607.00    |            | -49,923.76      |
| 10                  | 7477  | COMPENSATED ABSENCES SICK LIAB | .00           |            | -21,921.47      |
| 10                  | 7493  | INDIANA TAX WITHHOLDING        | 11,498.28     |            | -1,963.93       |
| 10                  | 7603  | PURCHASE OBLIGATIONS           | 6,745,847.21  |            | 6,763,987.25    |
| TOTAL LIABILITIES   |       |                                | 8,773,022.13  |            | 5,801,944.63    |
| <b>FUND BALANCE</b> |       |                                |               |            |                 |
| 10                  | 6302  | REVENUES CONTROL               | -4,841,580.82 |            | -4,841,580.82   |
| 10                  | 7602  | EXPENDITURES CONTROL           | 4,442,987.83  |            | 4,442,987.83    |
| 10                  | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -6,745,847.21 |            | -6,763,987.25   |
| 10                  | 8770  | UNASSIGNED FUND BALANCE        | .00           |            | -31,394,842.80  |

## BALANCE SHEET FOR 2027 1

| FUND: 1    GENERAL FUND          |  | NET CHANGE | FOR PERIOD    | ACCOUNT<br>BALANCE |
|----------------------------------|--|------------|---------------|--------------------|
| FUND BALANCE                     |  |            |               |                    |
| TOTAL FUND BALANCE               |  |            | -7,144,440.20 | -38,557,423.04     |
| TOTAL LIABILITIES + FUND BALANCE |  |            | 1,628,581.93  | -32,755,478.41     |

## BALANCE SHEET FOR 2027 1

| FUND: 2                          |      | SPECIAL REVENUE               | NET CHANGE  | FOR PERIOD   | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|-------------|--------------|-----------------|
| ASSETS                           |      |                               |             |              |                 |
| 20                               | 6101 | CASH-SPECIAL REVENUE/GRANTS   | -113,670.72 |              | 257,516.63      |
| 20                               | 6153 | ACCOUNTS RECEIVABLE           | -395,507.08 |              | .00             |
| TOTAL ASSETS                     |      |                               |             | -509,177.80  | 257,516.63      |
| LIABILITIES                      |      |                               |             |              |                 |
| 20                               | 7421 | ACCOUNTS PAYABLE              | 8,690.87    |              | 925.40          |
| 20                               | 7481 | ADVANCES FROM GRANTORS/OTHERS | 759,928.96  |              | 1,000.00        |
| 20                               | 7603 | PURCHASE OBLIGATIONS          | 368,316.84  |              | 368,316.84      |
| TOTAL LIABILITIES                |      |                               |             | 1,136,936.67 | 370,242.24      |
| FUND BALANCE                     |      |                               |             |              |                 |
| 20                               | 6302 | REVENUES CONTROL              | -440,090.88 |              | -440,090.88     |
| 20                               | 7602 | EXPENDITURES CONTROL          | 180,648.85  |              | 180,648.85      |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT  | -368,316.84 |              | -368,316.84     |
| TOTAL FUND BALANCE               |      |                               |             | -627,758.87  | -627,758.87     |
| TOTAL LIABILITIES + FUND BALANCE |      |                               |             | 509,177.80   | -257,516.63     |

## BALANCE SHEET FOR 2027 1

|                                  |                              | NET CHANGE                   |             | ACCOUNT       |
|----------------------------------|------------------------------|------------------------------|-------------|---------------|
| FUND: 21                         | DISTRICT ACTIVITY FUND 21 AY |                              | FOR PERIOD  | BALANCE       |
| ASSETS                           |                              |                              |             |               |
| 21                               | 6101                         | CASH-GENERAL FUND            | -74,282.33  | 2,224,090.65  |
| 21                               | 6153                         | ACCOUNTS RECEIVABLE          | .00         | 8,377.76      |
| TOTAL ASSETS                     |                              |                              | -74,282.33  | 2,232,468.41  |
| LIABILITIES                      |                              |                              |             |               |
| 21                               | 7420                         | OTHER PAYABLES ACCRUED       | .00         | -1,775.53     |
| 21                               | 7421                         | ACCOUNTS PAYABLE             | 9,364.95    | .00           |
| 21                               | 7603                         | PURCHASE OBLIGATIONS         | 299,179.12  | 298,179.12    |
| TOTAL LIABILITIES                |                              |                              | 308,544.07  | 296,403.59    |
| FUND BALANCE                     |                              |                              |             |               |
| 21                               | 6302                         | REVENUES CONTROL             | -110,791.13 | -110,791.13   |
| 21                               | 7602                         | EXPENDITURES CONTROL         | 175,708.51  | 175,708.51    |
| 21                               | 8737                         | RESTRICTED OTHER             | .00         | -2,296,610.26 |
| 21                               | 8753                         | ASSIGNED-PURCH OBL - CURRENT | -299,179.12 | -298,179.12   |
| 21                               | 8770                         | UNASSIGNED FUND BALANCE      | .00         | 1,000.00      |
| TOTAL FUND BALANCE               |                              |                              | -234,261.74 | -2,528,872.00 |
| TOTAL LIABILITIES + FUND BALANCE |                              |                              | 74,282.33   | -2,232,468.41 |

## BALANCE SHEET FOR 2027 1

|              |                                  | NET CHANGE                   |            |  | ACCOUNT   |
|--------------|----------------------------------|------------------------------|------------|--|-----------|
| FUND: 22     | DISTRICT ACTIVITY FUND 22 MY     |                              | FOR PERIOD |  | BALANCE   |
| LIABILITIES  |                                  |                              |            |  |           |
| 22           | 7603                             | PURCHASE OBLIGATIONS         | 1,000.00   |  | 1,000.00  |
|              | TOTAL LIABILITIES                |                              | 1,000.00   |  | 1,000.00  |
| FUND BALANCE |                                  |                              |            |  |           |
| 22           | 8753                             | ASSIGNED-PURCH OBL - CURRENT | -1,000.00  |  | -1,000.00 |
|              | TOTAL FUND BALANCE               |                              | -1,000.00  |  | -1,000.00 |
|              | TOTAL LIABILITIES + FUND BALANCE |                              | .00        |  | .00       |

## BALANCE SHEET FOR 2027 1

| FUND: 25 SCHOOL ACTIVITY FUND 25 |      | NET CHANGE             | FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------------------------|------------|--------------------|
| ASSETS                           |      |                        |            |                    |
| 25                               | 6106 | CASH - OTHER           | .00        | 1,399,152.41       |
| TOTAL ASSETS                     |      |                        | .00        | 1,399,152.41       |
| LIABILITIES                      |      |                        |            |                    |
| 25                               | 7400 | INTERFUND PAYABLES     | .00        | -2,459.48          |
| 25                               | 7420 | OTHER PAYABLES ACCRUED | .00        | -128,957.12        |
| TOTAL LIABILITIES                |      |                        | .00        | -131,416.60        |
| FUND BALANCE                     |      |                        |            |                    |
| 25                               | 8737 | RESTRICTED OTHER       | .00        | -1,267,735.81      |
| TOTAL FUND BALANCE               |      |                        | .00        | -1,267,735.81      |
| TOTAL LIABILITIES + FUND BALANCE |      |                        | .00        | -1,399,152.41      |

## BALANCE SHEET FOR 2027 1

| FUND: 310 CAPITAL OUTLAY FUND |                                  | NET CHANGE                   | FOR PERIOD  | ACCOUNT<br>BALANCE |
|-------------------------------|----------------------------------|------------------------------|-------------|--------------------|
| ASSETS                        |                                  |                              |             |                    |
| 31                            | 6101                             | CASH-CAPITAL OUTLAY          | 565,630.00  | 1,603,239.14       |
|                               | TOTAL ASSETS                     |                              | 565,630.00  | 1,603,239.14       |
| FUND BALANCE                  |                                  |                              |             |                    |
| 31                            | 6302                             | REVENUES CONTROL             | -565,630.00 | -565,630.00        |
| 31                            | 8734                             | RESTRICTED-SFCC ESCROW-PRIOR | .00         | -1,037,609.14      |
|                               | TOTAL FUND BALANCE               |                              | -565,630.00 | -1,603,239.14      |
|                               | TOTAL LIABILITIES + FUND BALANCE |                              | -565,630.00 | -1,603,239.14      |

## BALANCE SHEET FOR 2027 1

|              |                                  | NET CHANGE                    |               | ACCOUNT        |
|--------------|----------------------------------|-------------------------------|---------------|----------------|
| FUND: 320    | BLDING FUND (5CNT LEVY-DT SVC)   |                               | FOR PERIOD    | BALANCE        |
| ASSETS       |                                  |                               |               |                |
| 32           | 6101                             | CASH-SPECIAL VOTED BLDG FUND  | 1,161,180.41  | 11,734,697.32  |
|              | TOTAL ASSETS                     |                               | 1,161,180.41  | 11,734,697.32  |
| FUND BALANCE |                                  |                               |               |                |
| 32           | 6302                             | REVENUES CONTROL              | -4,493,072.00 | -4,493,072.00  |
| 32           | 7602                             | EXPENDITURES CONTROL          | 3,331,891.59  | 3,331,891.59   |
| 32           | 8734                             | RESTRICTED-SFCC ESCROW-PRIOR  | .00           | -5,335,223.00  |
| 32           | 8735                             | RESTRICTED-FUTURE CONSTR BG-1 | .00           | -4,779,352.28  |
| 32           | 8737                             | RESTRICTED - OTHER            | .00           | -458,941.63    |
|              | TOTAL FUND BALANCE               |                               | -1,161,180.41 | -11,734,697.32 |
|              | TOTAL LIABILITIES + FUND BALANCE |                               | -1,161,180.41 | -11,734,697.32 |

## BALANCE SHEET FOR 2027 1

| FUND: 360 CONSTRUCTION FUND      |      | NET CHANGE                     | FOR PERIOD    | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|---------------|-----------------|
| ASSETS                           |      |                                |               |                 |
| 36                               | 6101 | CASH-CONSTRUCTION FUND         | -3,493,460.15 | 123,452,143.87  |
| TOTAL ASSETS                     |      |                                | -3,493,460.15 | 123,452,143.87  |
| LIABILITIES                      |      |                                |               |                 |
| 36                               | 7420 | OTHER PAYABLES ACCRUED         | .00           | -5,561,856.60   |
| 36                               | 7421 | ACCOUNTS PAYABLE               | 1,142,052.52  | .00             |
| 36                               | 7432 | RETAINED %AGE (CONSTR CONTR)   | .00           | -1,684,980.92   |
| 36                               | 7603 | PURCHASE OBLIGATIONS           | 3,503,917.10  | 3,503,917.10    |
| TOTAL LIABILITIES                |      |                                | 4,645,969.62  | -3,742,920.42   |
| FUND BALANCE                     |      |                                |               |                 |
| 36                               | 6302 | REVENUES CONTROL               | -315,794.58   | -315,794.58     |
| 36                               | 7602 | EXPENDITURES CONTROL           | 2,667,202.21  | 2,667,202.21    |
| 36                               | 8735 | RESTRICTED-FUTURE CONSTRUCTION | .00           | -118,556,713.98 |
| 36                               | 8753 | ASSIGNED-PURCH OBL - CURRENT   | -3,503,917.10 | -3,503,917.10   |
| TOTAL FUND BALANCE               |      |                                | -1,152,509.47 | -119,709,223.45 |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | 3,493,460.15  | -123,452,143.87 |

## BALANCE SHEET FOR 2027 1

| FUND: 400 DEBT SERVICE FUND      |      | NET CHANGE           | FOR PERIOD    | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|---------------|--------------------|
| FUND BALANCE                     |      |                      |               |                    |
| 40                               | 6302 | REVENUES CONTROL     | -3,331,891.59 | -3,331,891.59      |
| 40                               | 7602 | EXPENDITURES CONTROL | 3,331,891.59  | 3,331,891.59       |
| TOTAL FUND BALANCE               |      |                      | .00           | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | .00           | .00                |

## BALANCE SHEET FOR 2027 1

| FUND: 51                         |       | NET CHANGE                     | FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|------------|--------------------|
| FOOD SERVICE FUND                |       |                                |            |                    |
| <b>ASSETS</b>                    |       |                                |            |                    |
| 51                               | 6101  | CASH-FOOD SERVICE              | 29,951.22  | 2,067,599.08       |
| 51                               | 6130  | INTERFUND RECEIVABLES          | -61,954.77 | -61,954.77         |
| 51                               | 6153  | ACCOUNTS RECEIVABLE            | .00        | 34,585.49          |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00        | 183,773.40         |
| 51                               | 64000 | DEFRD OUTFLOWS OPEBen LIAB     | .00        | 133,388.87         |
| 51                               | 6400P | DEFRD OUTFLOWS PENSION LIAB    | .00        | 614,293.05         |
| 51                               | 65410 | FUNDED OPEB ASSETS             | .00        | 68,913.68          |
| TOTAL ASSETS                     |       |                                | -32,003.55 | 3,040,598.80       |
| <b>LIABILITIES</b>               |       |                                |            |                    |
| 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                               | 77000 | 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      |
| <b>FUND BALANCE</b>              |       |                                |            |                    |
| 51                               | 6302  | REVENUES CONTROL               | -29,951.22 | -29,951.22         |
| 51                               | 7602  | EXPENDITURES CONTROL           | 61,954.77  | 61,954.77          |
| 51                               | 8712  | UNRESTRICTED NET ASSETS        | .00        | -1,923,725.25      |
| 51                               | 87370 | RESTRICTED OPEBen LIAB ENTPRIS | .00        | 509,564.62         |
| 51                               | 8737P | RESTRICTED OTHER PENSION       | .00        | 2,260,969.27       |
| 51                               | 8739I | RSTRCTD NET POSITION INVENTORY | .00        | -183,773.40        |
| TOTAL FUND BALANCE               |       |                                | 32,003.55  | 695,038.79         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 32,003.55  | -3,040,598.80      |

## BALANCE SHEET FOR 2027 1

| FUND: 52 DAYCARE PROGRAM         |       | NET CHANGE                     | FOR PERIOD    | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|---------------|-----------------|
| <b>ASSETS</b>                    |       |                                |               |                 |
| 52                               | 6101  | CASH-DAYCARE                   | 548,287.33    | 5,229,037.68    |
| 52                               | 6130  | INTERFUND RECEIVABLES          | -605,168.98   | -605,168.98     |
| 52                               | 64000 | DEFRD OUTFLOWS OPEBen LIAB     | .00           | 59,530.58       |
| 52                               | 6400P | DEFRD OUTFLOWS PENSION LIAB    | .00           | 274,154.99      |
| 52                               | 65410 | FUNDED OPEB ASSETS             | .00           | 30,755.73       |
| TOTAL ASSETS                     |       |                                | -56,881.65    | 4,988,310.00    |
| <b>LIABILITIES</b>               |       |                                |               |                 |
| 52                               | 7400  | INTERFUND PAYABLES             | .00           | -397,419.16     |
| 52                               | 7420  | OTHER PAYABLES ACCRUED         | .00           | -2,695.56       |
| 52                               | 7421  | ACCOUNTS PAYABLE               | 42,780.66     | .00             |
| 52                               | 7541P | UNFUNDED PENSION LIABILITY     | .00           | -1,062,271.64   |
| 52                               | 7603  | PURCHASE OBLIGATIONS           | 187,791.83    | 187,791.83      |
| 52                               | 77000 | DEFERRED INFLOW OPEB LIAB      | .00           | -317,701.69     |
| 52                               | 7700P | DEFERRED INFLOW PENSION LIAB   | .00           | -220,939.23     |
| TOTAL LIABILITIES                |       |                                | 230,572.49    | -1,813,235.45   |
| <b>FUND BALANCE</b>              |       |                                |               |                 |
| 52                               | 6302  | REVENUES CONTROL               | -3,969,403.46 | -3,969,403.46   |
| 52                               | 7602  | EXPENDITURES CONTROL           | 561,303.32    | 561,303.32      |
| 52                               | 8712  | UNRESTRICTED NET ASSETS        | 3,422,201.13  | -826,235.43     |
| 52                               | 87370 | 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   | -187,791.83   | -187,791.83     |
| TOTAL FUND BALANCE               |       |                                | -173,690.84   | -3,175,074.55   |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 56,881.65     | -4,988,310.00   |

## BALANCE SHEET FOR 2027 1

|                                           |                                  | NET CHANGE            |            | ACCOUNT   |
|-------------------------------------------|----------------------------------|-----------------------|------------|-----------|
| FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE |                                  |                       | FOR PERIOD | 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 2027 1

| FUND: 8                          |      | NET CHANGE                     | FOR PERIOD | ACCOUNT         |
|----------------------------------|------|--------------------------------|------------|-----------------|
|                                  |      | GOVERNMENTAL CAPITAL ASSETS    |            | BALANCE         |
| ASSETS                           |      |                                |            |                 |
| 80                               | 6201 | LAND                           | .00        | 13,696,302.00   |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00        | 5,337,919.04    |
| 80                               | 6212 | ACCUM DEPREC-LAND IMPROVMTS    | .00        | -3,129,380.27   |
| 80                               | 6221 | BUILDINGS & BLDG IMPROVEMENTS  | .00        | 332,071,009.30  |
| 80                               | 6222 | ACCUM DEPREC-BUILDINGS         | .00        | -143,008,342.55 |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | -2,724.00  | 10,222,566.35   |
| 80                               | 6232 | ACCUM DEPREC-TECH EQUIPMENT    | 2,724.00   | -9,770,335.87   |
| 80                               | 6241 | VEHICLES                       | .00        | 22,303,340.53   |
| 80                               | 6242 | ACCUM DEPREC-VEHICLES          | .00        | -15,527,218.95  |
| 80                               | 6251 | MACHINERY AND EQUIPMENT        | .00        | 7,389,578.86    |
| 80                               | 6252 | ACCUM DEPR-MACHINERY & EQUIP   | .00        | -4,762,780.30   |
| 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        | -2,292,500.74   |
| TOTAL ASSETS                     |      |                                | .00        | 229,713,204.47  |
| FUND BALANCE                     |      |                                |            |                 |
| 80                               | 8710 | INVESTMENT IN GOVERNMTL ASSETS | .00        | -229,713,204.47 |
| TOTAL FUND BALANCE               |      |                                | .00        | -229,713,204.47 |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00        | -229,713,204.47 |

## BALANCE SHEET FOR 2027 1

| FUND: 81                         |      | NET CHANGE                     | FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|------------|--------------------|
| FOOD SERVICE CAPITAL ASSETS      |      |                                |            |                    |
| ASSETS                           |      |                                |            |                    |
| 81                               | 6221 | BUILDINGS & BLDG IMPROVEMENTS  | .00        | 7,294,748.00       |
| 81                               | 6222 | ACCUM DEPREC-BUILDINGS         | .00        | -3,328,953.04      |
| 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        | -87,730.68         |
| 81                               | 6251 | MACHINERY AND EQUIPMENT        | .00        | 3,680,003.17       |
| 81                               | 6252 | ACCUM DEPREC-MACHINERY & EQUIP | .00        | -2,098,031.06      |
| TOTAL ASSETS                     |      |                                | .00        | 5,566,774.74       |
| FUND BALANCE                     |      |                                |            |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS  | .00        | -5,566,774.74      |
| TOTAL FUND BALANCE               |      |                                | .00        | -5,566,774.74      |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00        | -5,566,774.74      |

\*\* END OF REPORT - Generated by Clark, Nicholas \*\*