

Oldham County Board of Education

BALANCE SHEET FOR 2027 3

FUND: 1		GENERAL FUND	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH-GENERAL FUND	12,054,936.31		22,843,095.95
10	6102	CASH IN PAYROLL CLEARING ACCT	.00		23,422.81
10	6111	INVESTMENTS	-17,447,547.88		.00
10	6134	RECEIVABLE FROM DAYCARE	110,677.88		730,352.53
10	6139	RECEIVABLE FROM FOOD SVC FND	232,639.26		549,611.17
10	6180	PREPAID EXPENDITURES	-47,306.85		-98,814.15
TOTAL ASSETS			-5,096,601.28		24,047,668.31
LIABILITIES					
10	7420	OTHER PAYABLES ACCRUED	.00		-338,849.62
10	7421	ACCOUNTS PAYABLE	.00		-15,236.81
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	-74.29		-491.73
10	7461E	FLEXIBLE SPENDING WH	-1,471.82		-35,249.76
10	7461F	EYEMED VISION INSURANCE W/H	31.69		5,153.26
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-313.19		-1,253.23
10	7461H	DENTAL INSURANCE WH	316.19		-243.01
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-22.08		-2,560.75
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00		-11.88
10	7461P	CLASSROOM TEACHERS	.00		-300.00
10	7461Q	MISCELLANEOUS WH	-1,234.88		-2,314.45
10	7461R	UNEMPLOYMENT LIABILITY	-5,464.28		-12,788.01
10	7461T	KY HEALTH INS WH	-10,034.41		-229,928.67
10	7461V	KY DEFERRED COMP WH	.00		12,228.66
10	7461W	EMPLR COST OF INSURN COVERAGE	.00		5,756.70
10	7462	FEDERALLY FUNDED BENEFITS PAYB	.00		5,751.16
10	7469L	LOCAL WITHHOLDING-LAGRANGE	96,583.59		42,861.58
10	7470	SYMETRA STD LTD WH	-83.63		-8,033.90
10	7471	FEDERAL INC TAX WITHHOLDINGS	546.63		-342,439.95
10	7472	FICA SS LIABILITY	493.56		469,482.94
10	7473	KY INCOME TAX WITHHOLDINGS	-116,043.18		-225,524.54
10	7474	KTRS LIABILITY	-1,977.87		-345,095.28
10	7475	CERS LIABILITY	-80,584.83		-286,321.70
10	7477	COMPENSATED ABSENCES SICK LIAB	.00		-21,921.47
10	7493	INDIANA TAX WITHHOLDING	-1,887.34		-6,808.40
10	7603	PURCHASE OBLIGATIONS	-597,040.75		4,615,882.70
TOTAL LIABILITIES			-718,260.89		3,189,844.50
FUND BALANCE					
10	6302	REVENUES CONTROL	-5,095,588.36		-14,354,058.12
10	7602	EXPENDITURES CONTROL	10,313,409.78		23,099,676.51
10	8753	ASSIGNED-PURCH OBL - CURRENT	597,040.75		-4,615,882.70
10	8770	UNASSIGNED FUND BALANCE	.00		-31,367,248.50
TOTAL FUND BALANCE			5,814,862.17		-27,237,512.81
TOTAL LIABILITIES + FUND BALANCE			5,096,601.28		-24,047,668.31

BALANCE SHEET FOR 2027 3

FUND: 2		SPECIAL REVENUE	NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH-SPECIAL REVENUE/GRANTS	-529,567.53	75,364.13	
	TOTAL ASSETS		-529,567.53	75,364.13	
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	.00	925.40	
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00	
20	7603	PURCHASE OBLIGATIONS	-319,232.13	146,880.11	
	TOTAL LIABILITIES		-319,232.13	148,805.51	
FUND BALANCE					
20	6302	REVENUES CONTROL	-349,286.03	-1,697,531.66	
20	7602	EXPENDITURES CONTROL	878,853.56	1,620,242.13	
20	8753	ASSIGNED-PURCH OBL - CURRENT	319,232.13	-146,880.11	
	TOTAL FUND BALANCE		848,799.66	-224,169.64	
	TOTAL LIABILITIES + FUND BALANCE		529,567.53	-75,364.13	

BALANCE SHEET FOR 2027 3

		NET CHANGE		
FUND: 21	DISTRICT ACTIVITY FUND 21 AY		FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	598,949.85	3,090,471.40
	TOTAL ASSETS		598,949.85	3,090,471.40
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-90,077.37	364,329.37
	TOTAL LIABILITIES		-90,077.37	364,329.37
FUND BALANCE				
21	6302	REVENUES CONTROL	-997,631.61	-1,693,970.55
21	7602	EXPENDITURES CONTROL	398,681.76	899,109.41
21	8737	RESTRICTED OTHER	.00	-2,296,610.26
21	8753	ASSIGNED-PURCH OBL - CURRENT	90,077.37	-364,329.37
21	8770	UNASSIGNED FUND BALANCE	.00	1,000.00
	TOTAL FUND BALANCE		-508,872.48	-3,454,800.77
	TOTAL LIABILITIES + FUND BALANCE		-598,949.85	-3,090,471.40

BALANCE SHEET FOR 2027 3

FUND: 25 SCHOOL ACTIVITY FUND 25		NET CHANGE	FOR PERIOD	ACCOUNT 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 3

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

BALANCE SHEET FOR 2027 3

		NET CHANGE		ACCOUNT
FUND: 320	BLDING FUND (5CNT LEVY-DT SVC)		FOR PERIOD	BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-967,275.00	5,444,797.39
	TOTAL ASSETS		-967,275.00	5,444,797.39
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-4,493,072.00
32	7602	EXPENDITURES CONTROL	967,275.00	9,621,791.52
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		967,275.00	-5,444,797.39
	TOTAL LIABILITIES + FUND BALANCE		967,275.00	-5,444,797.39

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-5,421,648.21	113,783,439.92
TOTAL ASSETS			-5,421,648.21	113,783,439.92
LIABILITIES				
36	7432	RETAINED %AGE (CONSTR CONTR)	.00	-4,333,654.89
36	7603	PURCHASE OBLIGATIONS	16,060,961.27	34,252,679.08
TOTAL LIABILITIES			16,060,961.27	29,919,024.19
FUND BALANCE				
36	6302	REVENUES CONTROL	-284,296.54	-910,599.15
36	7602	EXPENDITURES CONTROL	5,705,944.75	7,366,981.13
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-115,906,167.01
36	8753	ASSIGNED-PURCH OBL - CURRENT	-16,060,961.27	-34,252,679.08
TOTAL FUND BALANCE			-10,639,313.06	-143,702,464.11
TOTAL LIABILITIES + FUND BALANCE			5,421,648.21	-113,783,439.92

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-967,275.00	-9,621,791.52
40	7602	EXPENDITURES CONTROL	967,275.00	9,621,791.52
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2027 3

FUND: 51		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
FOOD SERVICE FUND				
ASSETS				
51	6101	CASH-FOOD SERVICE	166,106.44	2,523,186.50
51	6130	INTERFUND RECEIVABLES	-232,639.26	-549,611.17
51	6171	INVENTORIES FOR CONSUMPTION	.00	216,469.20
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			-66,532.82	3,006,640.13
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	7603	PURCHASE OBLIGATIONS	250.00	250.00
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-711,867.17
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-495,053.67
TOTAL LIABILITIES			250.00	-3,735,387.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-483,078.35	-873,635.96
51	7602	EXPENDITURES CONTROL	549,611.17	937,708.49
51	8712	UNRESTRICTED NET ASSETS	.00	-1,889,139.76
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	-216,469.20
51	8753	ASSIGNED-PURCH OBL - CURRENT	-250.00	-250.00
TOTAL FUND BALANCE			66,282.82	728,747.46
TOTAL LIABILITIES + FUND BALANCE			66,532.82	-3,006,640.13

BALANCE SHEET FOR 2027 3

FUND: 52 DAYCARE PROGRAM		NET CHANGE	FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	-185,515.98	4,982,471.85
52	6130	INTERFUND RECEIVABLES	-110,677.88	-730,352.53
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			-296,193.86	4,616,560.62
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,062,271.64
52	7603	PURCHASE OBLIGATIONS	-12,712.85	93,657.14
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-317,701.69
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-220,939.23
TOTAL LIABILITIES			-12,712.85	-1,904,674.58
FUND BALANCE				
52	6302	REVENUES CONTROL	-433,998.67	-4,946,381.26
52	7602	EXPENDITURES CONTROL	730,192.53	1,902,660.25
52	8712	UNRESTRICTED NET ASSETS	.00	-821,560.74
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	12,712.85	-93,657.14
TOTAL FUND BALANCE			308,906.71	-2,711,886.04
TOTAL LIABILITIES + FUND BALANCE			296,193.86	-4,616,560.62

BALANCE SHEET FOR 2027 3

		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 3

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 IMPROVMNTS	.00	-3,129,380.27
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	346,355,467.46
80	6222	ACCUM DEPREC-BUILDINGS	.00	-143,408,401.70
80	6231	TECHNOLOGY EQUIPMENT	-701.75	10,109,049.16
80	6232	ACCUM DEPREC-TECH EQUIPMENT	701.75	-9,656,818.68
80	6241	VEHICLES	.00	22,303,340.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-15,527,218.95
80	6251	MACHINERY AND EQUIPMENT	.00	7,445,761.19
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-4,764,896.20
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	92,434,868.82
80	6271	INFRASTRUCTURE	.00	2,724,429.07
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-2,292,500.74
TOTAL ASSETS			.00	321,627,920.73
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-321,627,920.73
TOTAL FUND BALANCE			.00	-321,627,920.73
TOTAL LIABILITIES + FUND BALANCE			.00	-321,627,920.73

BALANCE SHEET FOR 2027 3

FUND: 81		NET CHANGE	FOR PERIOD	ACCOUNT 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 Newkirk, Leslie **