Oldham County Board of Education

BALANCE SHEET FOR 2025 12

FUND: 1			GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH-GENERAL FUND	-2,731,085.24	25,506,509.34
	10	6102	CASH IN PAYROLL CLEARING ACCT	1,000.00	-2,386.02
	10	6111	INVESTMENTS	114,823.20	16,801,335.47
	10	6121	TAXES RECEIVABLE	.00	713,685.16
	10	6131	RECEIVABLE FROM SPEC REV/GRANT	-521.10	-521.10
	10	6134	RECEIVABLE FROM DAYCARE	162,126.38	435,334.70
	10	6139	RECEIVABLE FROM FOOD SVC FND	-538,240.40	.00
	10	6180	PREPAID EXPENDITURES	126,690.44	.00
		TOTAL ASSETS		-2,865,206.72	43,453,957.55
LIABILITIES					
	10	7420	OTHER PAYABLES ACCRUED	-194,804.85	-601,991.31
	10	7421	ACCOUNTS PAYABLE	-1,587,102.94	-1,587,173.44
	10	7461	TSA CONSULTING GRP W/H	.00	784.00
	10	7461B	REFUNDABLE TUITION LIABILITY	.00	-40,398.92
	10	7461C	ACC CRITICAL CANCER HOSP WH	-21,642.85	-21,877.41
	10	7461E	FLEXIBLE SPENDING WH	-39,236.70	-70,582.87
	10	7461F	EYEMED VISION INSURANCE W/H	-11,468.75	-6,267.60
	10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-9,124.49	-8,627.64
	10	7461H	DENTAL INSURANCE WH	-51,960.42	-52,061.73
	10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-2,850.40	-3,292.49
	10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	51.06
	10	7461P	CLASSROOM TEACHERS	.00	-300.00
	10	7461Q	MISCELLANEOUS WH	-1,176.10	-1,025.96
	10	7461R	UNEMPLOYMENT LIABILITY	-2,225.78	-11,526.49
	10	7461T	KY HEALTH INS WH	-33,760.04	-243,873.48
	10	7461V	KY DEFERRED COMP WH	-49,240.94	-51,325.54
	10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,756.70
	10	7462	FEDERALLY FUNDED BENEFITS PAYB	-38,674.15	-58,455.75
	10	7469L	LOCAL WITHHOLDING-LAGRANGE	-9,518.58	19,794.28
	10	7470	SYMETRA STD LTD WH	-24,277.83	-31,913.78
	10	7471	FEDERAL INC TAX WITHHOLDINGS	-634,512.33	-1,099,515.91
	10	7472	FICA SS LIABILITY	-549,664.32	-80,774.94
	10	7473	KY INCOME TAX WITHHOLDINGS	-215,463.39	-341,018.72
	10	7474	KTRS LIABILITY	-99,143.66	-539,511.51
	10	7475	CERS LIABILITY	-306,912.59	-608,186.24
	10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
	10	7493	INDIANA TAX WITHHOLDING	-3,956.47	-8,788.10
	10	7603	PURCHASE OBLIGATIONS	-5,605,061.96	-6,747.10
		TOTAL LIABILITIES		-9,491,779.54	-5,926,436.89
FUND BALANCE					
	10	6302	REVENUES CONTROL	-10,806,261.92	-147,693,447.60
	10	7602	EXPENDITURES CONTROL	17,558,186.22	110,159,179.84
	10	8753	ASSIGNED-PURCH OBL - CURRENT	5,605,061.96	6,747.10

BALANCE SHEET FOR 2025 12

FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	12,356,986.26	-37,527,520.66
TOTAL LIABILITIES + FUND BALANCE	2,865,206.72	-43,453,957.55

Oldham County Board of Education

BALANCE SHEET FOR 2025 12

FUND: 2	SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH-SPECIAL REVENUE/GRANTS	-601,551.14	-136,468.58
	20	6130	INTERFUND RECEIVABLES	521.10	.00
	20	6153	ACCOUNTS RECEIVABLE	153,937.58	153,937.58
		TOTAL ASSETS		-447,092.46	17,469.00
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-19,469.00	-18,469.00
	20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
	20	7603	PURCHASE OBLIGATIONS	-99,526.19	.00
		TOTAL LIABILITIES		-118,995.19	-17,469.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-832,579.52	-7,475,209.36
	20	7602	EXPENDITURES CONTROL	1,299,140.98	7,475,209.36
	20	8753	ASSIGNED-PURCH OBL - CURRENT	99,526.19	.00
		TOTAL FUND BALANCE		566,087.65	.00
	TOTAL LIABILITIES + FUND BALANCE			447,092.46	-17,469.00

BALANCE SHEET FOR 2025 12

FUND: 21 DISTRICT ACTIVITY FUND 21 AY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH-GENERAL FUND	492,595.33	2,430,265.16
	21	6130	INTERFUND RECEIVABLES	3,577.15	.00
		TOTAL ASSETS		496,172.48	2,430,265.16
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-110,097.23	-110,097.23
	21	7603	PURCHASE OBLIGATIONS	-385,765.38	.00
		TOTAL LIABILITIES		-495,862.61	-110,097.23
FUND BALANCE					
	21	6302	REVENUES CONTROL	-784,112.72	-3,531,106.11
	21	7602	EXPENDITURES CONTROL	398,037.47	2,966,770.49
	21	8737	RESTRICTED OTHER	.00	-1,752,270.87
	21	8753	ASSIGNED-PURCH OBL - CURRENT	385,765.38	.00
	21	8770	UNASSIGNED FUND BALANCE	.00	-3,561.44
		TOTAL FUND BALANCE		-309.87	-2,320,167.93
	TOTAL LIABILITIES + FUND BALANCE			-496,172.48	-2,430,265.16

BALANCE SHEET FOR 2025 12

FUND: 22		DISTRICT ACTIVITY FUND 22 MY	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-518,485.54	.00
22	6130	INTERFUND RECEIVABLES	-3,577.15	.00
	TOTAL ASSETS		-522,062.69	.00
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-558.28	.00
	TOTAL LIABILITIES		-558.28	.00
FUND BALANCE				
22	6302	REVENUES CONTROL	22,735.00	-767,234.16
22	7602	EXPENDITURES CONTROL	499,327.69	1,290,778.10
22	8737	RESTRICTED - OTHER	.00	-523,543.94
22	8753	ASSIGNED-PURCH OBL - CURRENT	558.28	.00
	TOTAL FUND BALANCE		522,620.97	.00
TOTAL LIABILITIES + FUND BALANCE			522,062.69	.00

BALANCE SHEET FOR 2025 12

FUND: 25 SCHOOL ACTIVITY FUND 25				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH - OTHER	226,638.65	1,445,892.24
		TOTAL ASSETS		226,638.65	1,445,892.24
LIABILITIES					
	25	7420	OTHER PAYABLES ACCRUED	.00	-99,207.73
		TOTAL LIABILITIES		.00	-99,207.73
FUND BALANCE					
	25	6302	REVENUES CONTROL	-6,279,534.36	-6,279,534.36
	25	7602	EXPENDITURES CONTROL	6,052,895.71	6,052,895.71
	25	8737	RESTRICTED OTHER	.00	-1,120,045.86
		TOTAL FUND BALANCE		-226,638.65	-1,346,684.51
	TOTAL LIABILITIES + FUND BALANCE			-226,638.65	-1,445,892.24

BALANCE SHEET FOR 2025 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH-CAPITAL OUTLAY	-1,131,005.00	1,901,597.00
		TOTAL ASSETS		-1,131,005.00	1,901,597.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,131,005.00
	31	7602	EXPENDITURES CONTROL	1,131,005.00	1,131,005.00
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,901,597.00
		TOTAL FUND BALANCE		1,131,005.00	-1,901,597.00
TOTAL LIABILITIES + FUND BALANCE				1,131,005.00	-1,901,597.00

BALANCE SHEET FOR 2025 12

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH-SPECIAL VOTED BLDG FUND	-1,038,232.40	10,114,575.28
		TOTAL ASSETS		-1,038,232.40	10,114,575.28
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,659,671.05	-27,770,080.05
	32	7602	EXPENDITURES CONTROL	4,697,903.45	26,358,926.91
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,335,223.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,235,618.25
	32	8737	RESTRICTED - OTHER	.00	867,419.11
		TOTAL FUND BALANCE		1,038,232.40	-10,114,575.28
	TOTAL LIABILITIES + FUND BALANCE			1,038,232.40	-10,114,575.28

BALANCE SHEET FOR 2025 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH-CONSTRUCTION FUND	1,142,489.70	56,574,743.23
		TOTAL ASSETS		1,142,489.70	56,574,743.23
LIABILITIES					
	36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
	36	7421	ACCOUNTS PAYABLE	-3,272,282.13	-3,272,282.13
	36	7603	PURCHASE OBLIGATIONS	-4,689,876.85	.00
		TOTAL LIABILITIES		-7,962,158.98	-3,377,457.13
FUND BALANCE					
	36	6302	REVENUES CONTROL	-167,339.44	-69,377,077.44
	36	7602	EXPENDITURES CONTROL	2,297,131.87	29,723,136.91
	36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-13,543,345.57
	36	8753	ASSIGNED-PURCH OBL - CURRENT	4,689,876.85	.00
		TOTAL FUND BALANCE		6,819,669.28	-53,197,286.10
TOTAL LIABILITIES + FUND BALANCE				-1,142,489.70	-56,574,743.23

Oldham County Board of Education

BALANCE SHEET FOR 2025 12

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-15,722,768.01
	40	7602	EXPENDITURES CONTROL	377,132.05	16,099,900.06
	40	8737	RESTRICTED - OTHER	-377,132.05	-377,132.05
			TOTAL FUND BALANCE	.00	.00
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

Oldham County Board of Education

BALANCE SHEET FOR 2025 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH-FOOD SERVICE	-706,976.63	2,282,447.06
	51	6130	INTERFUND RECEIVABLES	538,240.40	.00
	51	6153	ACCOUNTS RECEIVABLE	.00	10,129.71
	51	6171	INVENTORIES FOR CONSUMPTION	.00	160,151.67
	51	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	273,367.00
	51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	757,173.00
	51	6541O	FUNDED OPEB ASSETS	.00	53,200.00
		TOTAL ASSETS		-168,736.23	3,536,468.44
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	-933.28	-933.28
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,472,536.00
	51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-1,032,331.00
	51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-695,292.00
		TOTAL LIABILITIES		-933.28	-4,201,092.28
FUND BALANCE					
	51	6302	REVENUES CONTROL	-3,914,504.95	-8,850,451.63
	51	7602	EXPENDITURES CONTROL	514,988.55	6,398,656.47
	51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	705,764.00
	51	8737P	RESTRICTED OTHER PENSION	.00	2,410,655.00
	51	8739	RESTRICTED-NET POSITION	3,569,185.91	.00
		TOTAL FUND BALANCE		169,669.51	664,623.84
	TOTAL LIABILITIES + FUND BALANCE			168,736.23	-3,536,468.44

Oldham County Board of Education

BALANCE SHEET FOR 2025 12

FUND: 52	DAYCARE PROGRAM		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	269,704.25	5,101,139.22
52	6130	INTERFUND RECEIVABLES	-162,126.38	-37,394.44
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	122,002.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	337,921.00
52	6541O	FUNDED OPEB ASSETS	.00	23,743.00
	TOTAL ASSETS		107,577.87	5,547,410.78
LIABILITIES				
52	7400	INTERFUND PAYABLES	.00	-397,419.16
52	7421	ACCOUNTS PAYABLE	-41,765.10	-41,765.10
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,103,477.00
52	7603	PURCHASE OBLIGATIONS	-171,421.24	.00
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-460,723.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-310,304.00
	TOTAL LIABILITIES		-213,186.34	-2,313,688.26
FUND BALANCE				
52	6302	REVENUES CONTROL	-988,572.49	-9,739,588.65
52	7602	EXPENDITURES CONTROL	476,210.80	5,115,028.13
52	8712	UNRESTRICTED NET ASSETS	446,548.92	.00
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	314,978.00
52	8737P	RESTRICTED OTHER PENSION	.00	1,075,860.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	171,421.24	.00
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	10,581.59
52	8770	UNASSIGNED FUND BALANCE	.00	-10,581.59
	TOTAL FUND BALANCE		105,608.47	-3,233,722.52
	TOTAL LIABILITIES + FUND BALANCE		-107,577.87	-5,547,410.78

Oldham County Board of Education

BALANCE SHEET FOR 2025 12

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 2025 12

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	-15,545.38	-2,811,814.95
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	307,348,368.05
80	6222	ACCUM DEPREC-BUILDINGS	-650,323.04	-126,757,541.22
80	6231	TECHNOLOGY EQUIPMENT	-1,758.85	10,438,521.37
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-64,842.21	-8,822,582.56
80	6241	VEHICLES	2,020,997.00	19,942,111.53
80	6242	ACCUM DEPREC-VEHICLES	-74,044.10	-13,503,166.88
80	6251	MACHINERY AND EQUIPMENT	312,165.90	7,048,818.48
80	6252	ACCUM DEPR-MACHINERY & EQUIP	-38,536.51	-3,830,043.55
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	.00	2,724,429.07
80	6272	ACCUM DEPREC-INFRASTRUCTURE	-10,080.67	-2,073,373.10
	TOTAL ASSETS		1,478,032.14	223,196,565.28
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	855,130.76	855,130.76
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-2,333,162.90	-224,051,696.04
	TOTAL FUND BALANCE		-1,478,032.14	-223,196,565.28
TOTAL LIABILITIES + FUND BALANCE			-1,478,032.14	-223,196,565.28

BALANCE SHEET FOR 2025 12

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	-11,910.90	-3,055,001.99
	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	-1,401.70	-61,380.79
	81	6251	MACHINERY AND EQUIPMENT	528,908.10	3,622,420.58
	81	6252	ACCUM DEPREC-MACHINERY & EQUIP	-12,459.93	-1,737,400.20
	TOTAL ASSETS			503,135.57	6,170,123.95
FUND BALANCE					
	81	7602	EXPENDITURES CONTROL	25,772.53	25,772.53
	81	8711	INVESTMENT IN BUSINESS ASSETS	-528,908.10	-6,195,896.48
	TOTAL FUND BALANCE			-503,135.57	-6,170,123.95
TOTAL LIABILITIES + FUND BALANCE				-503,135.57	-6,170,123.95

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