

Oldham County Board of Education

BALANCE SHEET FOR 2024 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-3,500,271.66	24,458,152.31
10	6111	INVESTMENTS	121,426.59	15,815,745.35
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	.00	6,125.86
10	6134	RECEIVABLE FROM DAYCARE	-33,596.58	148,252.36
10	6139	RECEIVABLE FROM FOOD SVC FND	-4,917.99	514,700.70
10	6180	PREPAID EXPENDITURES	-36,716.73	-145,418.70
TOTAL ASSETS			-3,454,076.37	41,511,243.04
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-105,548.85
10	7461	TSA CONSULTING GRP W/H	100.00	-800.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-37,641.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-21,224.42	-21,395.73
10	7461E	FLEXIBLE SPENDING WH	25.82	-28,608.10
10	7461F	EYEMED VISION INSURANCE W/H	1.14	5,186.15
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	56.30	-6,347.85
10	7461H	DENTAL INSURANCE WH	102.54	-23,135.85
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-3,017.24	-3,523.16
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-147.16	-95.90
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-.31	-324.14
10	7461R	UNEMPLOYMENT LIABILITY	93,339.75	-5,277.28
10	7461T	KY HEALTH INS WH	190.70	-210,088.11
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	6,233.78	-39,432.37
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,749.24	-42,270.39
10	7470	SYMETRA STD LTD WH	-56.46	-822.41
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-14,700.75
10	7472	FICA SS LIABILITY	.00	1,761.05
10	7473	KY INCOME TAX WITHHOLDINGS	16.61	-356.87
10	7474	KTRS LIABILITY	-6,358.62	-409,329.08
10	7475	CERS LIABILITY	16,547.55	-403,924.83
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	206.33	-3,240.74
10	7603	PURCHASE OBLIGATIONS	83,679.84	1,021,452.69
TOTAL LIABILITIES			164,946.91	-800,681.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,122,257.22	-115,850,007.66
10	7602	EXPENDITURES CONTROL	7,495,066.52	76,160,898.55
10	8753	ASSIGNED-PURCH OBL - CURRENT	-83,679.84	-1,021,452.69
TOTAL FUND BALANCE			3,289,129.46	-40,710,561.80
TOTAL LIABILITIES + FUND BALANCE			3,454,076.37	-41,511,243.04

BALANCE SHEET FOR 2024 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH-SPECIAL REVENUE/GRANTS	-253,969.48	1,439,481.19
	20	6130	INTERFUND RECEIVABLES	.00	-7,125.86
		TOTAL ASSETS		-253,969.48	1,432,355.33
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	1,000.00
	20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
	20	7603	PURCHASE OBLIGATIONS	142,254.14	440,431.04
		TOTAL LIABILITIES		142,254.14	442,431.04
FUND BALANCE					
	20	6302	REVENUES CONTROL	-506,991.88	-8,672,302.75
	20	7602	EXPENDITURES CONTROL	760,961.36	7,237,947.42
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-142,254.14	-440,431.04
		TOTAL FUND BALANCE		111,715.34	-1,874,786.37
		TOTAL LIABILITIES + FUND BALANCE		253,969.48	-1,432,355.33

BALANCE SHEET FOR 2024 10

FUND: 21 DISTRICT ACTIVITY FUND 21 AY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH-GENERAL FUND	-226,659.94	1,917,784.30
	21	6130	INTERFUND RECEIVABLES	.00	1,000.00
TOTAL ASSETS				-226,659.94	1,918,784.30
LIABILITIES					
	21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
	21	7603	PURCHASE OBLIGATIONS	-10,440.46	264,682.44
TOTAL LIABILITIES				-10,440.46	251,782.84
FUND BALANCE					
	21	6302	REVENUES CONTROL	-92,242.53	-2,378,432.14
	21	7602	EXPENDITURES CONTROL	318,902.47	2,578,913.43
	21	8737	RESTRICTED OTHER	.00	-2,097,191.61
	21	8753	ASSIGNED-PURCH OBL - CURRENT	10,440.46	-264,682.44
	21	8770	UNASSIGNED FUND BALANCE	.00	-9,174.38
TOTAL FUND BALANCE				237,100.40	-2,170,567.14
TOTAL LIABILITIES + FUND BALANCE				226,659.94	-1,918,784.30

BALANCE SHEET FOR 2024 10

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	12,093.44	532,240.00
		TOTAL ASSETS	12,093.44	532,240.00
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	1,035.56	17,287.77
		TOTAL LIABILITIES	1,035.56	17,287.77
FUND BALANCE				
22	6302	REVENUES CONTROL	-84,484.72	-812,375.37
22	7602	EXPENDITURES CONTROL	72,391.28	752,828.68
22	8737	RESTRICTED - OTHER	.00	-471,864.74
22	8753	ASSIGNED-PURCH OBL - CURRENT	-1,035.56	-17,287.77
22	8770	UNASSIGNED FUND BALANCE	.00	-828.57
		TOTAL FUND BALANCE	-13,129.00	-549,527.77
		TOTAL LIABILITIES + FUND BALANCE	-12,093.44	-532,240.00

BALANCE SHEET FOR 2024 10

FUND: 25 SCHOOL ACTIVITY FUND 25				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH - OTHER	.00	1,159,871.08
			TOTAL ASSETS	.00	1,159,871.08
LIABILITIES					
	25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
			TOTAL LIABILITIES	.00	-54,592.15
FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	225.87
	25	8737	RESTRICTED OTHER	.00	-1,105,504.80
			TOTAL FUND BALANCE	.00	-1,105,278.93
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,159,871.08

BALANCE SHEET FOR 2024 10

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH-CAPITAL OUTLAY	.00	3,374,891.48
			TOTAL ASSETS	.00	3,374,891.48
FUND BALANCE					
	31	6302	REVENUES CONTROL	.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	.00	-3,374,891.48
			TOTAL LIABILITIES + FUND BALANCE	.00	-3,374,891.48

BALANCE SHEET FOR 2024 10

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH-SPECIAL VOTED BLDG FUND	-8,931,244.72	14,235,906.01
			TOTAL ASSETS	-8,931,244.72	14,235,906.01
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-21,191,615.00
	32	7602	EXPENDITURES CONTROL	8,931,244.72	22,968,364.09
	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	8,931,244.72	-14,235,906.01
			TOTAL LIABILITIES + FUND BALANCE	8,931,244.72	-14,235,906.01

BALANCE SHEET FOR 2024 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	5,818,203.83	1,077,961.27
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	57,859.73	2,184,907.03
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
TOTAL ASSETS			5,876,063.56	7,122,999.58
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-108,475.00
36	7603	PURCHASE OBLIGATIONS	-89,205.57	501,303.28
TOTAL LIABILITIES			-89,205.57	392,828.28
FUND BALANCE				
36	6302	REVENUES CONTROL	-7,057,859.73	-7,509,539.72
36	7602	EXPENDITURES CONTROL	1,181,796.17	17,667,022.75
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,007.61
36	8753	ASSIGNED-PURCH OBL - CURRENT	89,205.57	-501,303.28
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-774,406.68
TOTAL FUND BALANCE			-5,786,857.99	-7,515,827.86
TOTAL LIABILITIES + FUND BALANCE			-5,876,063.56	-7,122,999.58

BALANCE SHEET FOR 2024 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH-DEBT SERVICE FUND	.00	377,132.03
			TOTAL ASSETS	.00	377,132.03
FUND BALANCE					
	40	6302	REVENUES CONTROL	-1,931,244.72	-15,968,364.09
	40	7602	EXPENDITURES CONTROL	1,931,244.72	15,968,364.11
	40	8737	RESTRICTED - OTHER	.00	-377,132.05
			TOTAL FUND BALANCE	.00	-377,132.03
			TOTAL LIABILITIES + FUND BALANCE	.00	-377,132.03

BALANCE SHEET FOR 2024 10

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH-FOOD SERVICE	108,071.54	4,324,175.93
	51	6130	INTERFUND RECEIVABLES	4,917.99	-514,700.70
	51	6171	INVENTORIES FOR CONSUMPTION	.00	153,291.76
	51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	435,022.00
	51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	794,983.00
	TOTAL ASSETS			112,989.53	5,192,771.99
LIABILITIES					
	51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
	51	7603	PURCHASE OBLIGATIONS	-1,176.55	62,330.57
	51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
	51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
	TOTAL LIABILITIES			-1,176.55	-4,531,079.43
FUND BALANCE					
	51	6302	REVENUES CONTROL	-626,510.87	-9,704,668.24
	51	7602	EXPENDITURES CONTROL	513,521.34	5,741,901.25
	51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	811,556.00
	51	8737P	RESTRICTED OTHER PENSION	.00	2,551,849.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	1,176.55	-62,330.57
	TOTAL FUND BALANCE			-111,812.98	-661,692.56
	TOTAL LIABILITIES + FUND BALANCE			-112,989.53	-5,192,771.99

BALANCE SHEET FOR 2024 10

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	134,531.49	4,607,644.01
52	6130	INTERFUND RECEIVABLES	33,596.58	-148,252.36
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
TOTAL ASSETS			168,128.07	4,545,777.65
LIABILITIES				
52	7420	OTHER PAYABLES ACCRUED	.00	-4,829.72
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	5,976.50	62,476.71
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
TOTAL LIABILITIES			5,976.50	-264,958.01
FUND BALANCE				
52	6302	REVENUES CONTROL	-316,380.43	-7,541,522.31
52	7602	EXPENDITURES CONTROL	148,252.36	3,086,960.38
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	56,997.00
52	8737P	RESTRICTED OTHER PENSION	.00	179,222.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-5,976.50	-62,476.71
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-18,581.39
TOTAL FUND BALANCE			-174,104.57	-4,280,819.64
TOTAL LIABILITIES + FUND BALANCE			-168,128.07	-4,545,777.65

BALANCE SHEET FOR 2024 10

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 10

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	-399.00	10,208,302.46
80	6232	ACCUM DEPREC-TECH EQUIPMENT	399.00	-7,855,388.18
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 10

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	

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