

OLDHAM COUNTY BOARD OF EDUCATION

CONCERN

Consider approval of Treasurer's report.

DISCUSSION

The Treasurer's report for the month of May, 2026 follows this enclosure. Below is a summary of each of the accounts for your review.

| Cash Account | Beginning Balance | Bond Proceeds | Receipts | Disbursements | Ending Balance |
|-----------------------|--------------------------|------------------------|----------|---------------------------|--------------------------|
| Governmental Funds | A \$ 187,873,143.77 | \$ 8,288,441.44 | | \$ (22,528,097.35) | \$ 173,633,487.86 |
| School Activity Funds | B 1,452,965.24 | | | | 1,452,965.24 |
| Fiduciary Funds | 4,931.05 | | | | 4,931.05 |
| Proprietary Funds: | | | | | |
| Food Service | 2,753,416.47 | \$ 487,792.04 | | \$ (539,894.11) | 2,701,314.40 |
| Daycare | 5,927,417.55 | 551,309.32 | | (1,677,250.00) | 4,801,476.87 |
| Total | <u>\$ 198,011,874.08</u> | <u>\$ 9,327,542.80</u> | | <u>\$ (24,745,241.46)</u> | <u>\$ 182,594,175.42</u> |

A - Governmental funds consist of General, Special Revenue, District Activity, Capital Outlay, Building, and Construction Funds

B - School Activity Fund activity represents annual activity from fiscal 2026

| Bonded Construction Funds | Beginning Balance | Receipts | Disbursements | Ending Balance |
|---------------------------|--------------------------|---------------------|------------------------|--------------------------|
| Total | <u>\$ 130,629,042.66</u> | <u>\$388,601.07</u> | <u>\$ 2,437,184.34</u> | <u>\$ 128,580,459.39</u> |

| Investments | Beginning Balance | Receipts | Disbursements | Ending Balance |
|-------------|-------------------------|---------------------|---------------------|-------------------------|
| Total | <u>\$ 17,275,186.67</u> | <u>\$ 16,559.22</u> | <u>\$ 30,357.49</u> | <u>\$ 17,261,388.40</u> |

A - Investment activity represents activity from May 2026

RECOMMENDATION

Approve the Treasurer's report as presented.