

Oldham County Board of Education



BALANCE SHEET FOR 2022 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-3,819,292.50	5,874,806.53
10	6102	CASH IN PAYROLL CLEARING ACCT	-187.33	301.75
10	6111	INVESTMENTS	.00	20,000,000.00
10	6121	TAXES RECEIVABLE	.00	556,461.04
10	6134	RECEIVABLE FROM DAYCARE	64,887.87	1,046,179.20
10	6139	RECEIVABLE FROM FOOD SVC FND	-108,616.51	443,236.35
10	6153	ACCOUNTS RECEIVABLE	.00	30,911.00
10	6180	PREPAID EXPENDITURES	-36,481.12	4,327.10
		TOTAL ASSETS	-3,899,689.59	27,956,222.97
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-51,319.00
10	7421	ACCOUNTS PAYABLE	-3,685.71	-3,757.79
10	7461	TSA CONSULTING GRP W/H	.00	33.56
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-27,570.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-12.99	-170.69
10	7461E	FLEXIBLE SPENDING WH	31,056.45	-480.50
10	7461F	EYEMED VISION INSURANCE W/H	5,356.20	4,659.92
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	5,776.91	-162.54
10	7461H	DENTAL INSURANCE WH	353.14	-22,923.43
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-7,857.36	-8,045.74
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-160.16	-214.93
10	7461P	CLASSROOM TEACHERS	100.00	-300.00
10	7461R	UNEMPLOYMENT LIABILITY	-5,206.98	-11,037.07
10	7461T	KY HEALTH INS WH	217,558.53	303.37
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-1,187.77	-54,230.07
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,381.02	-8,664.41
10	7470	SYMETRA STD LTD WH	-35.36	-271.56
10	7471	FEDERAL INC TAX WITHHOLDINGS	-44.31	-988.96
10	7472	FICA SS LIABILITY	-41.88	6,733.63
10	7473	KY INCOME TAX WITHHOLDINGS	120,596.79	-72.23
10	7474	KTRS LIABILITY	-19,705.89	-436,895.32
10	7475	CERS LIABILITY	14,028.42	-387,929.10
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-393,687.00
10	7493	INDIANA TAX WITHHOLDING	-96.29	-3,147.29
10	7603	PURCHASE OBLIGATIONS	-122,333.84	1,289,340.07
		TOTAL LIABILITIES	230,076.88	-110,797.08
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,313,151.16	-105,818,563.99
10	7602	EXPENDITURES CONTROL	7,860,430.03	79,262,478.17
10	8753	ASSIGNED-PURCH OBL - CURRENT	122,333.84	-1,289,340.07
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,097,108.41
10	8770	UNASSIGNED FUND BALANCE	.00	-1,097,108.41
		TOTAL FUND BALANCE	3,669,612.71	-27,845,425.89
		TOTAL LIABILITIES + FUND BALANCE	3,899,689.59	-27,956,222.97

BALANCE SHEET FOR 2022 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	623,899.00	1,298,200.30
		TOTAL ASSETS	623,899.00	1,298,200.30
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-8,331.75	-8,331.75
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	24,656.28	203,567.58
		TOTAL LIABILITIES	16,324.53	196,235.83
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,463,352.33	-11,851,675.35
20	7602	EXPENDITURES CONTROL	847,785.08	10,560,806.80
20	8753	ASSIGNED-PURCH OBL - CURRENT	-24,656.28	-203,567.58
		TOTAL FUND BALANCE	-640,223.53	-1,494,436.13
		TOTAL LIABILITIES + FUND BALANCE	-623,899.00	-1,298,200.30

BALANCE SHEET FOR 2022 11

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-87,592.41	238,677.51
		TOTAL ASSETS	-87,592.41	238,677.51
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-214.80	-214.80
21	7603	PURCHASE OBLIGATIONS	-171,723.35	285,017.08
		TOTAL LIABILITIES	-171,938.15	284,802.28
FUND BALANCE				
21	6302	REVENUES CONTROL	-165,057.61	-4,152,062.86
21	7602	EXPENDITURES CONTROL	252,864.82	3,912,010.29
21	8737	RESTRICTED OTHER	.00	1,589.86
21	8753	ASSIGNED-PURCH OBL - CURRENT	171,723.35	-285,017.08
		TOTAL FUND BALANCE	259,530.56	-523,479.79
		TOTAL LIABILITIES + FUND BALANCE	87,592.41	-238,677.51

BALANCE SHEET FOR 2022 11

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	1,775.70	2,086,085.35
		TOTAL ASSETS	1,775.70	2,086,085.35
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-8,284.17	4,836.16
		TOTAL LIABILITIES	-8,284.17	4,836.16
FUND BALANCE				
22	6302	REVENUES CONTROL	-66,652.10	-762,401.73
22	7602	EXPENDITURES CONTROL	64,876.40	717,121.07
22	8737	RESTRICTED - OTHER	.00	-2,040,804.69
22	8753	ASSIGNED-PURCH OBL - CURRENT	8,284.17	-4,836.16
		TOTAL FUND BALANCE	6,508.47	-2,090,921.51
		TOTAL LIABILITIES + FUND BALANCE	-1,775.70	-2,086,085.35

BALANCE SHEET FOR 2022 11

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,012,617.13
25	6153	ACCOUNTS RECEIVABLE	.00	25,554.09
		TOTAL ASSETS	.00	1,038,171.22
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-37,094.00
		TOTAL LIABILITIES	.00	-37,094.00
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-1,001,077.00
25	8737	RESTRICTED OTHER	.00	-.22
		TOTAL FUND BALANCE	.00	-1,001,077.22
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,038,171.22

BALANCE SHEET FOR 2022 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH-CAPITAL OUTLAY	601,761.00	5,253,392.74
		TOTAL ASSETS	601,761.00	5,253,392.74
FUND BALANCE				
	31	6302 REVENUES CONTROL	-601,761.00	-1,203,523.00
	31	7602 EXPENDITURES CONTROL	.00	150,689.13
	31	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
	31	8737 RESTRICTED - OTHER	.00	-150,689.13
	31	8738 RESTRICTED SFCC ESCROW CURRENT	.00	-1,856,235.87
	31	8770 UNASSIGNED FUND BALANCE	.00	150,689.13
		TOTAL FUND BALANCE	-601,761.00	-5,253,392.74
		TOTAL LIABILITIES + FUND BALANCE	-601,761.00	-5,253,392.74

BALANCE SHEET FOR 2022 11

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-2,960,575.56	13,631,733.48
	TOTAL ASSETS		-2,960,575.56	13,631,733.48
FUND BALANCE				
32	6302	REVENUES CONTROL	-37,486.94	-18,697,561.95
32	7602	EXPENDITURES CONTROL	2,998,062.50	14,554,261.15
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-4,675,617.71
	TOTAL FUND BALANCE		2,960,575.56	-13,631,733.48
TOTAL LIABILITIES + FUND BALANCE			2,960,575.56	-13,631,733.48

BALANCE SHEET FOR 2022 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-172,367.30	-2,447,306.18
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	168.11	1,624,543.38
36	6101Q	CASH-EOMS/BES RENOVATIONS	-331,177.75	2,959,706.32
TOTAL ASSETS			-503,376.94	4,098,194.06
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-159,560.19
36	7603	PURCHASE OBLIGATIONS	93,923.00	1,083,988.79
TOTAL LIABILITIES			93,923.00	924,428.60
FUND BALANCE				
36	6302	REVENUES CONTROL	-168.11	-8,983,749.76
36	7602	EXPENDITURES CONTROL	503,545.05	5,445,139.82
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-400,023.93
36	8753	ASSIGNED-PURCH OBL - CURRENT	-93,923.00	-1,083,988.79
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-353,692.21
TOTAL FUND BALANCE			409,453.94	-5,022,622.66
TOTAL LIABILITIES + FUND BALANCE			503,376.94	-4,098,194.06

BALANCE SHEET FOR 2022 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-2,998,062.50	-21,083,686.59
	40	7602 EXPENDITURES CONTROL	2,998,062.50	21,083,686.59
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	510,239.76	4,511,965.55
51	6130	INTERFUND RECEIVABLES	108,616.51	-443,236.35
51	6171	INVENTORIES FOR CONSUMPTION	.00	154,432.51
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	518,849.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	661,505.00
TOTAL ASSETS			618,856.27	5,403,515.71
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	31,403.18	-80,558.45
51	75410	UNFUNDED OPEBen LIABILITY	.00	-1,145,890.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,640,771.00
51	7603	PURCHASE OBLIGATIONS	-599.34	17,596.24
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-228,070.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-76,162.00
TOTAL LIABILITIES			30,803.84	-5,153,855.21
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,061,279.62	-8,775,501.80
51	7602	EXPENDITURES CONTROL	411,020.17	4,787,331.05
51	8712	UNRESTRICTED NET ASSETS	.00	-154,432.51
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	855,111.00
51	8737P	RESTRICTED OTHER PENSION	.00	3,055,428.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	599.34	-17,596.24
TOTAL FUND BALANCE			-649,660.11	-249,660.50
TOTAL LIABILITIES + FUND BALANCE			-618,856.27	-5,403,515.71

BALANCE SHEET FOR 2022 11

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	371,977.88	4,234,327.20
52	6130	INTERFUND RECEIVABLES	-64,887.87	-1,046,179.20
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	427,755.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	545,366.00
TOTAL ASSETS			307,090.01	4,161,269.00
LIABILITIES				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-944,706.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,001,564.00
52	7603	PURCHASE OBLIGATIONS	-20,572.37	44,615.08
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-188,028.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-62,790.00
TOTAL LIABILITIES			-20,572.37	-4,152,472.92
FUND BALANCE				
52	6302	REVENUES CONTROL	-371,375.88	-4,773,102.96
52	7602	EXPENDITURES CONTROL	64,285.87	1,587,837.41
52	8712	UNRESTRICTED NET ASSETS	.00	13,296.97
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	704,979.00
52	8737P	RESTRICTED OTHER PENSION	.00	2,518,988.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	20,572.37	-44,615.08
52	8770	UNASSIGNED FUND BALANCE	.00	-16,179.42
TOTAL FUND BALANCE			-286,517.64	-8,796.08
TOTAL LIABILITIES + FUND BALANCE			-307,090.01	-4,161,269.00

BALANCE SHEET FOR 2022 11

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	6302 REVENUES CONTROL	.00	-4,931.75
	70	7602 EXPENDITURES CONTROL	.00	.70
		TOTAL FUND BALANCE	.00	-4,931.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,931.05

BALANCE SHEET FOR 2022 11

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	12,704,302.00
80	6211	LAND IMPROVEMENTS	.00	5,275,252.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,369,467.20
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	296,623,901.69
80	6222	ACCUM DEPREC-BUILDINGS	.00	-108,102,911.42
80	6231	TECHNOLOGY EQUIPMENT	-15,035.22	8,028,230.99
80	6232	ACCUM DEPREC-TECH EQUIPMENT	15,035.22	-6,476,815.34
80	6241	VEHICLES	.00	16,647,911.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-12,466,619.94
80	6251	MACHINERY AND EQUIPMENT	.00	4,951,732.27
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,865,928.97
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	16,660,763.31
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,770,603.49
	TOTAL ASSETS		.00	229,534,678.21
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	1,262.50
80	7602	EXPENDITURES CONTROL	.00	7,492,560.81
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-237,028,501.52
	TOTAL FUND BALANCE		.00	-229,534,678.21
TOTAL LIABILITIES + FUND BALANCE			.00	-229,534,678.21

BALANCE SHEET FOR 2022 11

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,271,547.00
81	6222	ACCUM DEPREC-BUILDINGS	.00	-2,721,496.37
81	6231	TECHNOLOGY EQUIPMENT	.00	13,549.00
81	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-13,536.33
81	6241	VEHICLES	.00	43,409.00
81	6242	ACCUM DEPREC-VEHICLES	.00	-31,630.83
81	6251	MACHINERY AND EQUIPMENT	.00	1,797,738.65
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,505,635.55
	TOTAL ASSETS		.00	4,853,944.57
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	.00	138,851.63
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-4,992,796.20
	TOTAL FUND BALANCE		.00	-4,853,944.57
	TOTAL LIABILITIES + FUND BALANCE		.00	-4,853,944.57

** END OF REPORT - Generated by Anderson, Stephanie **