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Oldham County Board of Education
BALANCE SHEET FOR 2021 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	912,427.09	20,834,074.36
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	1,099.52
10	6121	TAXES RECEIVABLE	556,461.04	556,461.04
10	6130	INTERFUND RECEIVABLES	13,245.00	1,720.99
10	6134	RECEIVABLE FROM DAYCARE	.00	-1,366.70
10	6139	RECEIVABLE FROM FOOD SVC FND	.00	-38.30
10	6153	ACCOUNTS RECEIVABLE	171,197.38	224,461.38
10	6180	PREPAID EXPENDITURES	131,407.77	56,334.85
TOTAL ASSETS			1,784,738.28	21,672,747.14
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	-299,296.86	-353,098.56
10	7421	ACCOUNTS PAYABLE	452.40	-65,305.57
10	7461	TSA CONSULTING GRP W/H	48.25	-2,641.18
10	7461B	REFUNDABLE TUITION LIABILITY	16,536.37	-30,320.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-28.00	-54,090.18
10	7461E	FLEXIBLE SPENDING WH	.00	-96,885.86
10	7461F	EYEMED VISION INSURANCE W/H	.00	-12,307.12
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-20.25	-22,248.22
10	7461H	DENTAL INSURANCE WH	.00	-50,135.20
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-12,565.19
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	-54.56
10	7461P	CLASSROOM TEACHERS	.00	-50.00
10	7461Q	MISCELLANEOUS WH	-1,782.95	.00
10	7461R	UNEMPLOYMENT LIABILITY	.00	28.77
10	7461T	KY HEALTH INS WH	.00	-492,023.30
10	7462	FEDERALLY FUNDED BENEFITS PAYB	.00	-95,158.74
10	7469L	LOCAL WITHHOLDING-LAGRANGE	.00	-16,262.38
10	7470	SYMETRA STD LTD WH	.00	-27,679.80
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-1,447.22
10	7472	FICA SS LIABILITY	.00	6,607.98
10	7473	KY INCOME TAX WITHHOLDINGS	.00	114.90
10	7474	KTRS LIABILITY	.00	-1,436,141.08
10	7475	CERS LIABILITY	.00	-635,966.66
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-393,687.00
10	7493	INDIANA TAX WITHHOLDING	.00	-4,761.17
10	7603	PURCHASE OBLIGATIONS	-1,097,108.41	.00
TOTAL LIABILITIES			-1,381,199.45	-3,796,077.34
FUND BALANCE				
10	6302	REVENUES CONTROL	134,913,090.02	.00
10	7602	EXPENDITURES CONTROL	-118,537,067.46	.00
10	8723	NONSPENDABLE-PREPAIDS	-56,334.85	-56,334.85
10	8752	ASSIGNED FOR SITE BASED CF	-695,455.08	-695,455.08
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,097,108.41	.00
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,186,802.36	-1,097,108.41
10	8770	UNASSIGNED FUND BALANCE	-15,938,077.51	-16,027,771.46

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FUND: 1	GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	-403,538.83	-17,876,669.80
	TOTAL LIABILITIES + FUND BALANCE	-1,784,738.28	-21,672,747.14

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	13,245.00	-401,155.47
20	6130	INTERFUND RECEIVABLES	-11,750.90	.00
20	6150	OTHER RECEIVABLES	-1,000.00	.00
20	6153	ACCOUNTS RECEIVABLE	20,890.12	20,890.12
20	6154	Intergovrnmtl Recvble-State	7,762.69	7,762.69
20	6155	Intergovrnmtl Recvbl-Ind Fedl	1,123,576.93	1,123,576.93
TOTAL ASSETS			1,152,723.84	751,074.27
LIABILITIES				
20	7400	INTERFUND PAYABLES	-1,494.10	-1,494.10
20	7421	ACCOUNTS PAYABLE	.00	-3,175.47
20	7481	ADVANCES FROM GRANTORS/OTHERS	-747,404.70	-746,404.70
TOTAL LIABILITIES			-748,898.80	-751,074.27
FUND BALANCE				
20	6302	REVENUES CONTROL	9,803,080.48	.00
20	7602	EXPENDITURES CONTROL	-10,206,905.52	.00
TOTAL FUND BALANCE			-403,825.04	.00
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,152,723.84</u></u>	<u><u>-751,074.27</u></u>

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	.00	4,971.25
		TOTAL ASSETS	.00	4,971.25
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	-6,561.11	-6,561.11
		TOTAL LIABILITIES	-6,561.11	-6,561.11
FUND BALANCE				
21	6302	REVENUES CONTROL	5,251.25	.00
21	7602	EXPENDITURES CONTROL	-280.00	.00
21	8737	RESTRICTED OTHER	1,589.86	1,589.86
		TOTAL FUND BALANCE	6,561.11	1,589.86
TOTAL LIABILITIES + FUND BALANCE			.00	-4,971.25

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	.00	2,043,935.43
		TOTAL ASSETS	.00	2,043,935.43
LIABILITIES				
22	7420	OTHER PAYABLES ACCRUED	-1,055.00	-1,055.00
22	7421	ACCOUNTS PAYABLE	.00	-2,075.74
		TOTAL LIABILITIES	-1,055.00	-3,130.74
FUND BALANCE				
22	6302	REVENUES CONTROL	2,879,341.25	.00
22	7602	EXPENDITURES CONTROL	-2,676,875.27	.00
22	8737	RESTRICTED - OTHER	-196,434.07	-2,040,804.69
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-29,170.91	.00
22	8770	UNASSIGNED FUND BALANCE	24,194.00	.00
		TOTAL FUND BALANCE	1,055.00	-2,040,804.69
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,043,935.43

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	67,956.61	1,012,617.13
25	6153	ACCOUNTS RECEIVABLE	-18,149.96	25,554.09
TOTAL ASSETS			<u>49,806.65</u>	<u>1,038,171.22</u>
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	-3,248.84	-37,094.00
TOTAL LIABILITIES			<u>-3,248.84</u>	<u>-37,094.00</u>
FUND BALANCE				
25	6302	REVENUES CONTROL	954,519.19	.00
25	8737	RESTRICTED OTHER	-1,001,077.00	-1,001,077.22
TOTAL FUND BALANCE			<u>-46,557.81</u>	<u>-1,001,077.22</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -49,806.65 =====</u>	<u>===== -1,038,171.22 =====</u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	-128,489.13	4,200,558.87
		TOTAL ASSETS	-128,489.13	4,200,558.87
FUND BALANCE				
31	6302	REVENUES CONTROL	6,609,190.89	.00
31	7602	EXPENDITURES CONTROL	-375,750.00	.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	-2,344,323.00	-2,344,323.00
31	8737	RESTRICTED - OTHER	-4,248,715.89	.00
31	8738	RESTRICTED SFCC ESCROW CURRENT	488,087.13	-1,856,235.87
		TOTAL FUND BALANCE	128,489.13	-4,200,558.87
		TOTAL LIABILITIES + FUND BALANCE	=====128,489.13=====	===== -4,200,558.87 =====

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-816,277.96	9,488,432.68
	TOTAL ASSETS		-816,277.96	9,488,432.68
FUND BALANCE				
32	6302	REVENUES CONTROL	32,364,169.61	.00
32	7602	EXPENDITURES CONTROL	-14,792,143.86	.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	-6,659,280.44	-5,025,773.55
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8737	RESTRICTED - OTHER	-12,080,130.08	.00
32	8738	RESTRICTED SFCC ESCROW CURRENT	1,983,662.73	-4,675,617.71
	TOTAL FUND BALANCE		816,277.96	-9,488,432.68
TOTAL LIABILITIES + FUND BALANCE			816,277.96	-9,488,432.68

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	.00	-2,185,173.53
36	6101J	CASH-OCMS RENOV FY13	534.00	99,478.08
36	6101M	CASH-SOMS RENOVATION	3,964.00	738,086.90
36	6101N	CASH-NEXT GEN H.S.	6,036.00	1,123,685.56
36	6101P	CASH-CAMDEN ES RENOVATION	8,561.00	1,620,939.57
TOTAL ASSETS			19,095.00	1,397,016.58
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	441,299.08	-986,188.74
36	7421	ACCOUNTS PAYABLE	.00	-10,803.91
36	7603	PURCHASE OBLIGATIONS	-353,692.21	.00
TOTAL LIABILITIES			87,606.87	-996,992.65
FUND BALANCE				
36	6302	REVENUES CONTROL	805,473.52	.00
36	7602	EXPENDITURES CONTROL	-11,809,755.10	.00
36	8735	RESTRICTED-FUTURE CONSTRUCTION	10,543,887.50	-400,023.93
36	8753	ASSIGNED-PURCH OBL - CURRENT	353,692.21	.00
TOTAL FUND BALANCE			-106,701.87	-400,023.93
TOTAL LIABILITIES + FUND BALANCE			-19,095.00	-1,397,016.58

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	14,697,420.72	.00
40	7602	EXPENDITURES CONTROL	-14,697,420.72	.00
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	.00	1,698,949.86
51	6130	INTERFUND RECEIVABLES	.00	38.30
51	6153	ACCOUNTS RECEIVABLE	233,288.64	233,288.64
51	6171	INVENTORIES FOR CONSUMPTION	.00	154,432.51
51	64000	DEFRD OUTFLOWS OPEBen LIAB	222,540.00	518,849.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	-57,416.00	661,505.00
TOTAL ASSETS			398,412.64	3,267,063.31
LIABILITIES				
51	75410	UNFUNDED OPEBen LIABILITY	-362,452.00	-1,145,890.00
51	7541P	UNFUNDED PENSION LIABILITY	-364,007.00	-3,640,771.00
51	77000	DEFERRED INFLOW OPEB LIAB	64,897.00	-228,070.00
51	7700P	DEFERRED INFLOW PENSION LIAB	77,596.00	-76,162.00
TOTAL LIABILITIES			-583,966.00	-5,090,893.00
FUND BALANCE				
51	6302	REVENUES CONTROL	4,981,657.98	.00
51	7602	EXPENDITURES CONTROL	-3,556,164.93	.00
51	8712	UNRESTRICTED NET ASSETS	-1,695,651.43	-1,932,276.80
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	75,015.00	855,111.00
51	8737P	RESTRICTED OTHER PENSION	343,827.00	3,055,428.00
51	8739I	RSTRCTD NET POSITION INVENTORY	36,869.74	-154,432.51
TOTAL FUND BALANCE			185,553.36	1,823,829.69
TOTAL LIABILITIES + FUND BALANCE			<u>-398,412.64</u>	<u>-3,267,063.31</u>

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	.00	1,922,218.30
52	6130	INTERFUND RECEIVABLES	.00	1,139.81
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	109,520.00	427,755.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	-226,751.00	545,366.00
TOTAL ASSETS			-117,231.00	2,896,479.11
LIABILITIES				
52	7420	OTHER PAYABLES ACCRUED	-11,946.97	-11,946.97
52	7421	ACCOUNTS PAYABLE	.00	-4,621.78
52	7541O	UNFUNDED OPEBen LIABILITY	-103,297.00	-944,706.00
52	7541P	UNFUNDED PENSION LIABILITY	517,663.00	-3,001,564.00
52	7603	PURCHASE OBLIGATIONS	-16,179.42	.00
52	7700O	DEFERRED INFLOW OPEB LIAB	126,617.00	-188,028.00
52	7700P	DEFERRED INFLOW PENSION LIAB	102,346.00	-62,790.00
TOTAL LIABILITIES			615,202.61	-4,213,656.75
FUND BALANCE				
52	6302	REVENUES CONTROL	3,172,013.24	.00
52	7602	EXPENDITURES CONTROL	-1,253,276.91	.00
52	8712	UNRESTRICTED NET ASSETS	-1,890,609.94	-1,890,609.94
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	-132,840.00	704,979.00
52	8737P	RESTRICTED OTHER PENSION	-393,258.00	2,518,988.00
52	8739	RESTRICTED-NET POSITION	-16,179.42	-16,179.42
52	8753	ASSIGNED-PURCH OBL - CURRENT	16,179.42	.00
TOTAL FUND BALANCE			-497,971.61	1,317,177.64
TOTAL LIABILITIES + FUND BALANCE			117,231.00	-2,896,479.11

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH-CUNDIFF DONATION	.00	4,931.05
70	6111	INVESTMENTS DULA	.00	.70
TOTAL ASSETS			.00	4,931.75
FUND BALANCE				
70	6302	REVENUES CONTROL	6,553.74	.00
70	7602	EXPENDITURES CONTROL	-1,621.99	.00
70	8737	RESTRICTED - OTHER	-4,931.75	-4,931.75
TOTAL FUND BALANCE			.00	-4,931.75
TOTAL LIABILITIES + FUND BALANCE			.00	-4,931.75

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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	5,266,702.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,227,322.72
80	6221	BUILDINGS & BLDG IMPROVEMENTS	13,323,980.79	296,564,082.58
80	6222	ACCUM DEPREC-BUILDINGS	-471,705.82	-102,343,550.90
80	6231	TECHNOLOGY EQUIPMENT	306,964.35	8,335,988.62
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-44,930.55	-6,268,819.90
80	6241	VEHICLES	.00	18,454,130.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,812,564.67
80	6251	MACHINERY AND EQUIPMENT	723,830.75	4,862,138.97
80	6252	ACCUM DEPR-MACHINERY & EQUIP	-65,669.38	-2,648,626.51
80	6261	CONSTRUCTION WORK IN PROGRESS	-2,992,379.15	16,660,763.31
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,670,086.34
TOTAL ASSETS			10,780,090.99	236,572,067.75
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	-9,285,039.05	.00
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-1,495,051.94	-236,572,067.75
TOTAL FUND BALANCE			-10,780,090.99	-236,572,067.75
TOTAL LIABILITIES + FUND BALANCE			-10,780,090.99	-236,572,067.75

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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	-2,614,298.16
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	-28,513.08
81	6251	MACHINERY AND EQUIPMENT	.00	1,780,433.13
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,477,099.88
TOTAL ASSETS			.00	4,975,490.68
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	-183,674.65	.00
81	8711	INVESTMENT IN BUSINESS ASSETS	183,674.65	-4,975,490.68
TOTAL FUND BALANCE			.00	-4,975,490.68
TOTAL LIABILITIES + FUND BALANCE			.00	-4,975,490.68

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