

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	33,419,545.36	29,165,614.44
10	6111	INVESTMENTS	-3,127.30	17,117,503.20
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6134	RECEIVABLE FROM DAYCARE	-65,469.79	33,481.20
10	6139	RECEIVABLE FROM FOOD SVC FND	183,437.88	658,681.77
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	-35,235.11	91,022.10
<b>TOTAL ASSETS</b>			<b>33,499,151.04</b>	<b>47,655,914.86</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-17,095.60	-17,095.60
10	7461B	REFUNDABLE TUITION LIABILITY	21,931.00	-55,265.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-15.38	-85.90
10	7461E	FLEXIBLE SPENDING WH	1,193.37	-28,652.32
10	7461F	EYEMED VISION INSURANCE W/H	-4,842.58	372.59
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-8,791.45	-14,390.91
10	7461H	DENTAL INSURANCE WH	190.47	-22,472.44
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-7,732.40
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-48.49	-227.88
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461R	UNEMPLOYMENT LIABILITY	-2,942.75	-5,747.11
10	7461T	KY HEALTH INS WH	-389.77	-214,114.15
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-74,380.59	-71,858.07
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,295.90	-8,546.19
10	7470	SYMETRA STD LTD WH	-22,676.63	-22,826.14
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	1,044.31
10	7472	FICA SS LIABILITY	-47.64	1,782.77
10	7473	KY INCOME TAX WITHHOLDINGS	-122,807.01	-122,807.01
10	7474	KTRS LIABILITY	4,361.98	-415,121.82
10	7475	CERS LIABILITY	-5,093.90	-476,650.89
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	-351.05	-3,500.19
10	7603	PURCHASE OBLIGATIONS	-254,974.32	2,302,073.31
<b>TOTAL LIABILITIES</b>			<b>-491,076.24</b>	<b>387,699.96</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-41,726,960.87	-78,118,753.73
10	7602	EXPENDITURES CONTROL	8,463,911.75	32,421,351.85
10	8753	ASSIGNED-PURCH OBL - CURRENT	254,974.32	-2,302,073.31
10	8770	UNASSIGNED FUND BALANCE	.00	-44,139.63
<b>TOTAL FUND BALANCE</b>			<b>-33,008,074.80</b>	<b>-48,043,614.82</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-33,499,151.04</b>	<b>-47,655,914.86</b>

12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 2  
glbalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	138,462.99	1,188,474.21
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			138,462.99	1,189,474.21
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-21,455.27	-21,455.27
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	70,160.35	162,439.14
TOTAL LIABILITIES			48,705.08	141,983.87
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-975,364.02	-5,370,181.54
20	7602	EXPENDITURES CONTROL	858,356.30	4,201,162.60
20	8753	ASSIGNED-PURCH OBL - CURRENT	-70,160.35	-162,439.14
TOTAL FUND BALANCE			-187,168.07	-1,331,458.08
TOTAL LIABILITIES + FUND BALANCE			-138,462.99	-1,189,474.21

12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 3  
g1balsht

FUND: 21 DISTRICT ACTIVITY FUND 21 AY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----					
ASSETS					
	21	6101	CASH-GENERAL FUND	37,124.69	2,329,448.56
			TOTAL ASSETS	37,124.69	2,329,448.56
-----					
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-45,252.88	266,810.03
			TOTAL LIABILITIES	-45,252.88	266,810.03
-----					
FUND BALANCE					
	21	6302	REVENUES CONTROL	-251,121.44	-1,650,204.81
	21	7602	EXPENDITURES CONTROL	213,996.75	1,250,665.70
	21	8737	RESTRICTED OTHER	.00	-1,929,909.45
	21	8753	ASSIGNED-PURCH OBL - CURRENT	45,252.88	-266,810.03
			TOTAL FUND BALANCE	8,128.19	-2,596,258.59
			TOTAL LIABILITIES + FUND BALANCE	-37,124.69	-2,329,448.56
=====					

12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 4  
g1ba1sht

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<hr/>				
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-52,689.27	397,182.64
		TOTAL ASSETS	-52,689.27	397,182.64
<hr/>				
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-42,890.85	8,167.86
		TOTAL LIABILITIES	-42,890.85	8,167.86
<hr/>				
FUND BALANCE				
22	6302	REVENUES CONTROL	-70,508.58	-341,749.11
22	7602	EXPENDITURES CONTROL	123,197.85	393,440.71
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	42,890.85	-8,167.86
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
		TOTAL FUND BALANCE	95,580.12	-405,350.50
		TOTAL LIABILITIES + FUND BALANCE	52,689.27	-397,182.64
			<hr/> <hr/>	<hr/> <hr/>

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<hr/>				
ASSETS				
25	6106	CASH - OTHER	.00	1,217,235.67
25	6153	ACCOUNTS RECEIVABLE	.00	225.87
TOTAL ASSETS			.00	1,217,461.54
<hr/>				
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
TOTAL LIABILITIES			.00	-54,592.15
<hr/>				
FUND BALANCE				
25	8737	RESTRICTED OTHER	.00	-1,162,869.39
TOTAL FUND BALANCE			.00	-1,162,869.39
TOTAL LIABILITIES + FUND BALANCE			.00	-1,217,461.54
			=====	=====

12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 6  
glbalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----				
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	2,186,410.48
		TOTAL ASSETS	.00	2,186,410.48
-----				
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-601,762.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
31	8737	RESTRICTED - OTHER	.00	2,615,910.39
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-1,856,235.87
		TOTAL FUND BALANCE	.00	-2,186,410.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,186,410.48
=====				

12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 7  
glbalsht

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----				
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	13,617,136.21	24,229,679.70
TOTAL ASSETS			13,617,136.21	24,229,679.70
-----				
FUND BALANCE				
32	6302	REVENUES CONTROL	-14,233,011.21	-18,239,160.02
32	7602	EXPENDITURES CONTROL	615,875.00	9,769,835.05
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8737	RESTRICTED - OTHER	.00	-6,271,922.05
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-4,675,617.71
TOTAL FUND BALANCE			-13,617,136.21	-24,229,679.70
TOTAL LIABILITIES + FUND BALANCE			-13,617,136.21	-24,229,679.70
=====				

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-349,292.29	-6,418,241.28
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	2,321.40	1,632,734.68
36	6101Q	CASH-EOMS/BES RENOVATIONS	-50,072.31	1,887,037.74
TOTAL ASSETS			-397,043.20	-937,218.32
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	624,493.02	986,539.98
TOTAL LIABILITIES			624,493.02	881,364.98
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-2,321.40	-4,241.89
36	7602	EXPENDITURES CONTROL	399,364.60	2,649,024.40
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	-624,493.02	-986,539.98
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
TOTAL FUND BALANCE			-227,449.82	55,853.34
TOTAL LIABILITIES + FUND BALANCE			397,043.20	937,218.32



12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 9  
g1ba1sht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----				
FUND BALANCE				
	40	6302 REVENUES CONTROL	-615,875.00	-9,769,835.05
	40	7602 EXPENDITURES CONTROL	615,875.00	10,146,967.10
	40	8723 NONSPENDABLE-PREPAIDS	.00	-377,132.05
		TOTAL FUND BALANCE	----- .00	----- .00
		TOTAL LIABILITIES + FUND BALANCE	----- .00	----- .00
			=====	=====

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-3,977.41	4,901,944.80
51	6130	INTERFUND RECEIVABLES	-183,437.88	-658,681.77
51	6171	INVENTORIES FOR CONSUMPTION	.00	230,663.76
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	425,425.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	416,969.00
TOTAL ASSETS			-187,415.29	5,316,320.79
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	24,796.08	-79,769.28
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	1,038.00	56,203.29
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
TOTAL LIABILITIES			25,834.08	-4,358,738.99
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-487,103.49	-2,158,995.90
51	7602	EXPENDITURES CONTROL	649,722.70	2,321,539.44
51	8712	UNRESTRICTED NET ASSETS	.00	-4,419,160.77
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	774,325.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,718,454.00
51	8739	RESTRICTED-NET POSITION	.00	93,123.48
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-230,663.76
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,038.00	-56,203.29
TOTAL FUND BALANCE			161,581.21	-957,581.80
TOTAL LIABILITIES + FUND BALANCE			187,415.29	-5,316,320.79

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	208,349.05	4,222,870.58
52	6130	INTERFUND RECEIVABLES	65,469.79	-33,481.20
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			273,818.84	4,331,238.38
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	123,462.32	154,479.71
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			123,462.32	-575,505.29
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-307,300.04	-4,895,333.70
52	7602	EXPENDITURES CONTROL	33,481.20	705,944.32
52	8712	UNRESTRICTED NET ASSETS	.00	24,910.69
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	130,385.00
52	8737P	RESTRICTED OTHER PENSION	.00	457,751.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-123,462.32	-154,479.71
52	8770	UNASSIGNED FUND BALANCE	.00	-24,910.69
TOTAL FUND BALANCE			-397,281.16	-3,755,733.09
TOTAL LIABILITIES + FUND BALANCE			-273,818.84	-4,331,238.38

12/04/2022 18:46  
9465sand

Oldham County Board of Education  
BALANCE SHEET FOR 2023 5

P 12  
glbalsht

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
=====				

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,275,252.04
80	6212	ACCUM DEPREC-LAND IMPROVMNTS	.00	-2,416,919.93
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	306,639,180.54
80	6222	ACCUM DEPREC-BUILDINGS	.00	-110,292,204.20
80	6231	TECHNOLOGY EQUIPMENT	.00	10,242,650.82
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-6,818,873.14
80	6241	VEHICLES	.00	16,831,743.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-12,626,362.42
80	6251	MACHINERY AND EQUIPMENT	.00	5,568,423.88
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,977,378.46
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,804,109.23
TOTAL ASSETS			.00	238,471,254.17
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-238,471,254.17
TOTAL FUND BALANCE			.00	-238,471,254.17
TOTAL LIABILITIES + FUND BALANCE			.00	-238,471,254.17

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	-2,757,229.14
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	-32,670.08
81	6251	MACHINERY AND EQUIPMENT	.00	1,873,556.61
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,516,847.83
TOTAL ASSETS			-----	-----
			.00	4,881,778.23
-----				
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-4,881,778.23
TOTAL FUND BALANCE			-----	-----
			.00	-4,881,778.23
-----				
TOTAL LIABILITIES + FUND BALANCE			-----	-----
			.00	-4,881,778.23
=====				

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