

Oldham County Board of Education



BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-2,801,538.41	23,658,205.45
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,504.68	.00
10	6111	INVESTMENTS	59,152.20	17,337,025.52
10	6121	TAXES RECEIVABLE	.00	567,034.65
10	6134	RECEIVABLE FROM DAYCARE	142,192.33	177,147.85
10	6139	RECEIVABLE FROM FOOD SVC FND	-87,036.65	635,517.14
10	6153	ACCOUNTS RECEIVABLE	.00	22,577.50
10	6180	PREPAID EXPENDITURES	20,901.07	76,263.18
		TOTAL ASSETS	-2,667,834.14	42,473,771.29
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	271.82	.00
10	7461B	REFUNDABLE TUITION LIABILITY	8,271.00	-35,966.00
10	7461C	ACC CRITICAL CANCER HOSP WH	22,438.01	-91.67
10	7461E	FLEXIBLE SPENDING WH	27,703.90	538.76
10	7461F	EYEMED VISION INSURANCE W/H	5,108.96	5,236.39
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	5,532.30	-9,055.91
10	7461H	DENTAL INSURANCE WH	-476.56	-23,293.50
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-7,517.80
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	-97.33
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	144.03	144.03
10	7461R	UNEMPLOYMENT LIABILITY	-9,164.91	-99,393.08
10	7461T	KY HEALTH INS WH	219,164.57	85.38
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	151,729.22	79,009.90
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,343.27	-13,394.33
10	7470	SYMETRA STD LTD WH	378.48	-24,384.95
10	7471	FEDERAL INC TAX WITHHOLDINGS	-159.17	3,544.31
10	7472	FICA SS LIABILITY	-283.98	1,782.77
10	7473	KY INCOME TAX WITHHOLDINGS	114,601.69	485.36
10	7474	KTRS LIABILITY	426,743.60	-5,119.96
10	7475	CERS LIABILITY	4,646.61	-417,714.47
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-430,179.00
10	7493	INDIANA TAX WITHHOLDING	-110.74	-3,231.18
10	7603	PURCHASE OBLIGATIONS	-318,353.10	2,049,169.58
		TOTAL LIABILITIES	653,842.46	1,075,926.50
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,294,698.78	-104,546,567.29
10	7602	EXPENDITURES CONTROL	7,990,337.36	63,090,178.71
10	8753	ASSIGNED-PURCH OBL - CURRENT	318,353.10	-2,049,169.58
10	8770	UNASSIGNED FUND BALANCE	.00	-44,139.63
		TOTAL FUND BALANCE	2,013,991.68	-43,549,697.79
		TOTAL LIABILITIES + FUND BALANCE	2,667,834.14	-42,473,771.29

BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-836,858.62	764,857.52
20	6150	OTHER RECEIVABLES	.00	1,000.00
		TOTAL ASSETS	-836,858.62	765,857.52
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-130,835.00	456,165.21
		TOTAL LIABILITIES	-130,835.00	457,165.21
FUND BALANCE				
20	6302	REVENUES CONTROL	-169,123.65	-8,820,557.09
20	7602	EXPENDITURES CONTROL	1,005,982.27	8,053,699.57
20	8753	ASSIGNED-PURCH OBL - CURRENT	130,835.00	-456,165.21
		TOTAL FUND BALANCE	967,693.62	-1,223,022.73
		TOTAL LIABILITIES + FUND BALANCE	836,858.62	-765,857.52

BALANCE SHEET FOR 2023 9

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-119,981.57	2,090,525.37
		TOTAL ASSETS	-119,981.57	2,090,525.37
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	35.00	.00
21	7603	PURCHASE OBLIGATIONS	28,786.66	304,293.25
		TOTAL LIABILITIES	28,821.66	304,293.25
FUND BALANCE				
21	6302	REVENUES CONTROL	-108,878.04	-2,150,601.67
21	7602	EXPENDITURES CONTROL	228,824.61	1,989,985.75
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-28,786.66	-304,293.25
21	8770	UNASSIGNED FUND BALANCE	.00	-40,000.00
		TOTAL FUND BALANCE	91,159.91	-2,394,818.62
		TOTAL LIABILITIES + FUND BALANCE	119,981.57	-2,090,525.37

BALANCE SHEET FOR 2023 9

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	11,841.95	447,955.65
		TOTAL ASSETS	11,841.95	447,955.65
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-1,966.71	10,909.40
		TOTAL LIABILITIES	-1,966.71	10,909.40
FUND BALANCE				
22	6302	REVENUES CONTROL	-98,794.11	-718,571.21
22	7602	EXPENDITURES CONTROL	86,952.16	719,489.80
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	1,966.71	-10,909.40
22	8770	UNASSIGNED FUND BALANCE	.00	-89.16
		TOTAL FUND BALANCE	-9,875.24	-458,865.05
		TOTAL LIABILITIES + FUND BALANCE	-11,841.95	-447,955.65

BALANCE SHEET FOR 2023 9

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,217,235.67
25	6153	ACCOUNTS RECEIVABLE	.00	225.87
		TOTAL ASSETS	.00	1,217,461.54
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
		TOTAL LIABILITIES	.00	-54,592.15
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

BALANCE SHEET FOR 2023 9

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

BALANCE SHEET FOR 2023 9

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-210,651.54	24,507,535.49
		TOTAL ASSETS	-210,651.54	24,507,535.49
FUND BALANCE				
32	6302	REVENUES CONTROL	-124,388.62	-20,261,208.25
32	7602	EXPENDITURES CONTROL	335,040.16	11,514,027.49
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	210,651.54	-24,507,535.49
		TOTAL LIABILITIES + FUND BALANCE	210,651.54	-24,507,535.49

BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-160,265.54	-8,019,978.76
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	24,614.96	1,665,478.93
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
	TOTAL ASSETS		-135,650.58	-2,494,368.55
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-105,175.00
36	7603	PURCHASE OBLIGATIONS	522,804.34	897,015.50
	TOTAL LIABILITIES		522,804.34	791,840.50
FUND BALANCE				
36	6302	REVENUES CONTROL	-3,161.95	-15,533.13
36	7602	EXPENDITURES CONTROL	138,812.53	4,217,465.87
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-1,149,529.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	-522,804.34	-897,015.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-806,552.26
	TOTAL FUND BALANCE		-387,153.76	1,702,528.05
	TOTAL LIABILITIES + FUND BALANCE		135,650.58	2,494,368.55

BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH-DEBT SERVICE FUND	-188,559.38	.00
		TOTAL ASSETS	-188,559.38	.00
FUND BALANCE				
	40	6302 REVENUES CONTROL	-335,040.16	-11,284,472.81
	40	7602 EXPENDITURES CONTROL	523,599.54	11,661,604.86
	40	8723 NONSPENDABLE-PREPAIDS	.00	-377,132.05
		TOTAL FUND BALANCE	188,559.38	.00
		TOTAL LIABILITIES + FUND BALANCE	188,559.38	.00

BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-75,909.79	4,945,716.74
51	6130	INTERFUND RECEIVABLES	87,036.65	-635,517.14
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		11,126.86	5,383,257.36
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	104,836.89	-140,401.79
51	75410	UNFUNDED OPEBen LIABILITY	.00	-746,605.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,487,038.00
51	7603	PURCHASE OBLIGATIONS	-1,719.29	51,404.75
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,145.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-648,385.00
	TOTAL LIABILITIES		103,117.60	-4,424,170.04
FUND BALANCE				
51	6302	REVENUES CONTROL	-668,491.03	-4,538,909.55
51	7602	EXPENDITURES CONTROL	552,527.28	4,695,149.03
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	1,719.29	-51,404.75
	TOTAL FUND BALANCE		-114,244.46	-959,087.32
	TOTAL LIABILITIES + FUND BALANCE		-11,126.86	-5,383,257.36

BALANCE SHEET FOR 2023 9

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	256,641.11	3,925,110.25
52	6130	INTERFUND RECEIVABLES	-142,192.33	-177,147.85
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	71,636.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	70,213.00
TOTAL ASSETS			114,448.78	3,889,811.40
LIABILITIES				
52	75410	UNFUNDED OPEBen LIABILITY	.00	-125,718.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-418,784.00
52	7603	PURCHASE OBLIGATIONS	-57,279.04	31,386.83
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-76,303.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-109,180.00
TOTAL LIABILITIES			-57,279.04	-698,598.17
FUND BALANCE				
52	6302	REVENUES CONTROL	-291,245.90	-5,933,707.97
52	7602	EXPENDITURES CONTROL	176,797.12	2,185,745.57
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	8739	RESTRICTED-NET POSITION	.00	-40,000.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	57,279.04	-31,386.83
52	8770	UNASSIGNED FUND BALANCE	.00	15,089.31
TOTAL FUND BALANCE			-57,169.74	-3,191,213.23
TOTAL LIABILITIES + FUND BALANCE			-114,448.78	-3,889,811.40

BALANCE SHEET FOR 2023 9

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 2023 9

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	5,275,252.04
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	-1,799.62	10,221,605.04
80	6232	ACCUM DEPREC-TECH EQUIPMENT	1,799.62	-6,797,827.36
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
FUND BALANCE				
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

BALANCE SHEET FOR 2023 9

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

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