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Oldham County Board of Education
BALANCE SHEET FOR 2022 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-504,830.00	19,422,777.30
10	6102	CASH IN PAYROLL CLEARING ACCT	1,886.29	1,560.56
10	6121	TAXES RECEIVABLE	.00	556,461.04
10	6130	INTERFUND RECEIVABLES	.00	1,709.25
10	6134	RECEIVABLE FROM DAYCARE	-60,957.25	.00
10	6139	RECEIVABLE FROM FOOD SVC FND	287,098.01	328,000.15
10	6153	ACCOUNTS RECEIVABLE	-302,977.19	46,374.00
10	6180	PREPAID EXPENDITURES	-3,764.77	111,536.69
TOTAL ASSETS			-583,544.91	20,468,418.99
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	143,850.68	-157,928.88
10	7461	TSA CONSULTING GRP W/H	2,674.74	33.56
10	7461B	REFUNDABLE TUITION LIABILITY	-16,548.00	-97,362.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-14,321.64	-23,557.19
10	7461E	FLEXIBLE SPENDING WH	21,900.06	-28,343.34
10	7461F	EYEMED VISION INSURANCE W/H	3,869.93	90.88
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	5,528.76	-14,583.91
10	7461H	DENTAL INSURANCE WH	16,478.07	-20,359.74
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-4,307.83	-8,259.70
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	-54.56
10	7461P	CLASSROOM TEACHERS	.00	-50.00
10	7461R	UNEMPLOYMENT LIABILITY	-3,996.61	-5,445.79
10	7461T	KY HEALTH INS WH	93,322.29	-213,310.90
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-40,225.36	-40,225.36
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-2,824.46	-4,107.15
10	7470	SYMETRA STD LTD WH	9,352.85	-21,922.35
10	7471	FEDERAL INC TAX WITHHOLDINGS	-16.04	-1,463.26
10	7472	FICA SS LIABILITY	59.98	6,607.98
10	7473	KY INCOME TAX WITHHOLDINGS	416.17	518.25
10	7474	KTRS LIABILITY	-339,771.60	-409,756.63
10	7475	CERS LIABILITY	-123,159.20	-372,267.27
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-393,687.00
10	7493	INDIANA TAX WITHHOLDING	-1,241.94	-1,810.41
10	7603	PURCHASE OBLIGATIONS	-93,579.39	2,667,952.50
TOTAL LIABILITIES			-342,538.54	860,707.73
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,903,951.38	-8,213,109.07
10	7602	EXPENDITURES CONTROL	4,736,455.44	7,461,014.33
10	8723	NONSPENDABLE-PREPAIDS	.00	-18,528.75
10	8752	ASSIGNED FOR SITE BASED CF	.00	-647,137.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	93,579.39	-2,667,952.50
10	8770	UNASSIGNED FUND BALANCE	.00	-17,243,413.40
TOTAL FUND BALANCE			926,083.45	-21,329,126.72
TOTAL LIABILITIES + FUND BALANCE			583,544.91	-20,468,418.99

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	123,996.14	-277,215.31
20	6130	INTERFUND RECEIVABLES	.00	-1,494.10
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			123,996.14	-277,709.41
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-22,155.72	-22,155.72
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	160,518.41	424,786.82
TOTAL LIABILITIES			138,362.69	403,631.10
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,178,475.73	-1,715,143.69
20	7602	EXPENDITURES CONTROL	1,076,635.31	2,015,008.82
20	8753	ASSIGNED-PURCH OBL - CURRENT	-160,518.41	-424,786.82
20	8770	UNASSIGNED FUND BALANCE	.00	-1,000.00
TOTAL FUND BALANCE			-262,358.83	-125,921.69
TOTAL LIABILITIES + FUND BALANCE			-123,996.14	277,709.41

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	887,797.71	838,512.29
		TOTAL ASSETS	887,797.71	838,512.29
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	6,561.11	.00
21	7603	PURCHASE OBLIGATIONS	163,444.71	436,947.93
		TOTAL LIABILITIES	170,005.82	436,947.93
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,716,940.68	-2,734,292.84
21	7602	EXPENDITURES CONTROL	1,822,581.86	1,894,190.69
21	8737	RESTRICTED OTHER	.00	-4,971.25
21	8753	ASSIGNED-PURCH OBL - CURRENT	-163,444.71	-436,947.93
21	8770	UNASSIGNED FUND BALANCE	.00	6,561.11
		TOTAL FUND BALANCE	-1,057,803.53	-1,275,460.22
		TOTAL LIABILITIES + FUND BALANCE	-887,797.71	-838,512.29

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	18,985.40	2,038,706.67
		TOTAL ASSETS	<u>18,985.40</u>	<u>2,038,706.67</u>
LIABILITIES				
22	7420	OTHER PAYABLES ACCRUED	1,055.00	.00
22	7603	PURCHASE OBLIGATIONS	6,938.74	16,541.75
		TOTAL LIABILITIES	<u>7,993.74</u>	<u>16,541.75</u>
FUND BALANCE				
22	6302	REVENUES CONTROL	-62,490.34	-92,570.60
22	7602	EXPENDITURES CONTROL	42,449.94	94,668.62
22	8737	RESTRICTED - OTHER	.00	-2,071,030.60
22	8753	ASSIGNED-PURCH OBL - CURRENT	-6,938.74	-16,541.75
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,170.91
22	8770	UNASSIGNED FUND BALANCE	.00	1,055.00
		TOTAL FUND BALANCE	<u>-26,979.14</u>	<u>-2,055,248.42</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-18,985.40</u></u>	<u><u>-2,038,706.67</u></u>

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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	8737	RESTRICTED OTHER	.00	-954,519.41
25	8770	UNASSIGNED FUND BALANCE	.00	-46,557.81
TOTAL FUND BALANCE			.00	-1,001,077.22
TOTAL LIABILITIES + FUND BALANCE			.00	-1,038,171.22

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK-CAPITAL OUTLAY	.00	4,953,010.00
		TOTAL ASSETS	.00	4,953,010.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-601,762.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,344,323.00
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-2,006,925.00
		TOTAL FUND BALANCE	.00	-4,953,010.00
TOTAL LIABILITIES + FUND BALANCE			.00	-4,953,010.00

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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	-3,697,761.23	7,836,424.77
	TOTAL ASSETS		-3,697,761.23	7,836,424.77
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-2,536,745.00
32	7602	EXPENDITURES CONTROL	3,697,761.23	4,188,752.91
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	-5,538,487.67
32	8770	UNASSIGNED FUND BALANCE	.00	862,869.96
	TOTAL FUND BALANCE		3,697,761.23	-7,836,424.77
TOTAL LIABILITIES + FUND BALANCE			3,697,761.23	-7,836,424.77

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-485,480.74	-3,193,734.82
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	940.01	1,623,316.21
TOTAL ASSETS			-484,540.73	390,831.93
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	826,628.55	-159,560.19
36	7603	PURCHASE OBLIGATIONS	-174,343.84	237,148.57
TOTAL LIABILITIES			652,284.71	77,588.38
FUND BALANCE				
36	6302	REVENUES CONTROL	-940.01	-1,872.64
36	7602	EXPENDITURES CONTROL	-341,147.81	170,624.83
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	41,275.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	174,343.84	-237,148.57
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-794,991.29
TOTAL FUND BALANCE			-167,743.98	-468,420.31
TOTAL LIABILITIES + FUND BALANCE			484,540.73	-390,831.93

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-3,697,761.23	-4,188,752.91
40	7602	EXPENDITURES CONTROL	3,697,761.23	4,188,752.91
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 IN BANK-FOOD SERVICE	100,324.91	2,035,900.86
51	6130	INTERFUND RECEIVABLES	-287,098.01	-327,988.41
51	6153	ACCOUNTS RECEIVABLE	-233,288.64	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	154,432.51
51	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	296,309.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	718,921.00
TOTAL ASSETS			-420,061.74	2,877,574.96
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-26,513.40	-152,553.08
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	-1,311.69	33,436.77
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			-27,825.09	-4,626,043.31
FUND BALANCE				
51	6302	REVENUES CONTROL	92,073.33	-143,739.64
51	7602	EXPENDITURES CONTROL	354,501.81	520,657.07
51	8712	UNRESTRICTED NET ASSETS	.00	-1,698,988.16
51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	780,096.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,711,601.00
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-154,432.51
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,311.69	-33,436.77
51	8770	UNASSIGNED FUND BALANCE	.00	-233,288.64
TOTAL FUND BALANCE			447,886.83	1,748,468.35
TOTAL LIABILITIES + FUND BALANCE			420,061.74	-2,877,574.96

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK-DAYCARE	198,223.65	2,363,755.28
52	6130	INTERFUND RECEIVABLES	60,957.25	-226.89
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			259,180.90	3,453,880.39
LIABILITIES				
52	7420	OTHER PAYABLES ACCRUED	11,946.97	.00
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,519,227.00
52	7603	PURCHASE OBLIGATIONS	-26,660.32	46,689.99
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			-14,713.35	-4,793,727.01
FUND BALANCE				
52	6302	REVENUES CONTROL	-2,232,503.70	-2,475,817.03
52	7602	EXPENDITURES CONTROL	42,639.50	100,341.67
52	8712	UNRESTRICTED NET ASSETS	1,918,736.33	16,179.42
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	837,819.00
52	8737P	RESTRICTED OTHER PENSION	.00	2,912,246.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	26,660.32	-46,689.99
52	8770	UNASSIGNED FUND BALANCE	.00	-4,232.45
TOTAL FUND BALANCE			-244,467.55	1,339,846.62
TOTAL LIABILITIES + FUND BALANCE			-259,180.90	-3,453,880.39

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH-OPERATING ACCOUNT CUNDIFF	.00	4,931.05
70	6111	INVESTMENTS DULA	.00	.70
	TOTAL ASSETS		.00	4,931.75
FUND BALANCE				
70	8737	RESTRICTED - OTHER	.00	-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	-15,781.96	-2,243,104.68
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	296,564,082.58
80	6222	ACCUM DEPREC-BUILDINGS	-639,909.51	-102,983,460.41
80	6231	TECHNOLOGY EQUIPMENT	.00	8,335,988.62
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-59,792.58	-6,328,612.48
80	6241	VEHICLES	.00	18,454,130.53
80	6242	ACCUM DEPREC-VEHICLES	-79,251.74	-13,891,816.41
80	6251	MACHINERY AND EQUIPMENT	8,013.30	4,870,152.27
80	6252	ACCUM DEPR-MACHINERY & EQUIP	-24,039.25	-2,672,665.76
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	16,660,763.31
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	-11,168.57	-1,681,254.91
TOTAL ASSETS			-821,930.31	235,750,137.44
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	829,943.61	829,943.61
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-8,013.30	-236,580,081.05
TOTAL FUND BALANCE			821,930.31	-235,750,137.44
TOTAL LIABILITIES + FUND BALANCE			821,930.31	-235,750,137.44

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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	-11,910.90	-2,626,209.06
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	-346.42	-28,859.50
81	6251	MACHINERY AND EQUIPMENT	.00	1,780,433.13
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	-3,135.65	-1,480,235.53
TOTAL ASSETS			-15,392.97	4,960,097.71
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	15,392.97	15,392.97
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-4,975,490.68
TOTAL FUND BALANCE			15,392.97	-4,960,097.71
TOTAL LIABILITIES + FUND BALANCE			15,392.97	-4,960,097.71

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