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Oldham County Board of Education  
BALANCE SHEET FOR 2021 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-2,522,508.77	15,393,529.10
10	6102	CASH IN PAYROLL CLEARING ACCT	4,117.52	.00
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6134	RECEIVABLE FROM DAYCARE	25,964.84	40,234.19
10	6139	RECEIVABLE FROM FOOD SVC FND	15,374.84	218,856.60
10	6151	LOANS RECEIVABLE	.00	133,333.33
10	6153	ACCOUNTS RECEIVABLE	-27,939.38	.00
10	6180	PREPAID EXPENDITURES	-23,854.43	18,129.39
TOTAL ASSETS			-2,528,845.38	16,362,120.29
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	.00	-20.00
10	7461B	REFUNDABLE TUITION LIABILITY	-13,940.09	-63,566.59
10	7461C	ACC CRITICAL CANCER HOSP WH	177.45	-24,477.86
10	7461E	FLEXIBLE SPENDING WH	756.83	-28,595.73
10	7461F	EYEMED VISION INSURANCE W/H	-33.78	3.05
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-12.06	-15,619.29
10	7461H	DENTAL INSURANCE WH	296.74	-20,374.73
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-1,030.97	-9,448.22
10	7461R	UNEMPLOYMENT LIABILITY	-5,742.14	-9,175.56
10	7461T	KY HEALTH INS WH	-1,156.18	-203,869.50
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-16,728.12	-41,085.01
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,015.62	-7,743.24
10	7470	SYMETRA STD LTD WH	-228.26	-20,756.60
10	7471	FEDERAL INC TAX WITHHOLDINGS	311.32	1,000.00
10	7472	FICA SS LIABILITY	248.74	2,052.04
10	7473	KY INCOME TAX WITHHOLDINGS	202.66	.00
10	7474	KTRS LIABILITY	-6,501.67	-403,289.46
10	7475	CERS LIABILITY	-106,230.24	-376,921.64
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	-289.06	-2,438.24
10	7603	PURCHASE OBLIGATIONS	260,126.60	1,871,341.05
TOTAL LIABILITIES			106,212.15	188,779.77
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,234,105.25	-12,500,272.90
10	7602	EXPENDITURES CONTROL	6,916,865.08	14,282,050.32
10	8723	NONSPENDABLE-PREPAIDS	.00	-74,400.00
10	8752	ASSIGNED FOR SITE BASED CF	.00	-447,137.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	-260,126.60	-1,871,341.05
10	8770	UNASSIGNED FUND BALANCE	.00	-15,939,799.10
TOTAL FUND BALANCE			2,422,633.23	-16,550,900.06
TOTAL LIABILITIES + FUND BALANCE			=====2,528,845.38=====	=====16,362,120.29=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-595,782.38	53,547.25
20	6155	Intergovrnmtl Recvbl-Ind Fedl	-867.95	.00
TOTAL ASSETS			-596,650.33	53,547.25
<b>LIABILITIES</b>				
20	7481	ADVANCES FROM GRANTORS/OTHERS	-6,990.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	27,483.75	465,333.96
TOTAL LIABILITIES			20,493.75	466,333.96
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-24,449.05	-1,230,818.62
20	7602	EXPENDITURES CONTROL	628,089.38	1,175,271.37
20	8753	ASSIGNED-PURCH OBL - CURRENT	-27,483.75	-465,333.96
20	8770	UNASSIGNED FUND BALANCE	.00	1,000.00
TOTAL FUND BALANCE			576,156.58	-519,881.21
TOTAL LIABILITIES + FUND BALANCE			596,650.33	-53,547.25

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FUND: 22 DISTRICT ACTIVITY FUND 22			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	443,930.85	2,525,919.30
		TOTAL ASSETS	443,930.85	2,525,919.30
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	35,118.60	317,437.38
		TOTAL LIABILITIES	35,118.60	317,437.38
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-677,821.73	-1,220,853.06
22	7602	EXPENDITURES CONTROL	233,890.88	536,951.08
22	8737	RESTRICTED - OTHER	.00	-1,846,994.23
22	8753	ASSIGNED-PURCH OBL - CURRENT	-35,118.60	-317,437.38
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	17,073.91
22	8770	UNASSIGNED FUND BALANCE	.00	-12,097.00
		TOTAL FUND BALANCE	-479,049.45	-2,843,356.68
		TOTAL LIABILITIES + FUND BALANCE	-443,930.85	-2,525,919.30

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH-GENERAL FUND	.00	944,660.52
25	6153	ACCOUNTS RECEIVABLE	.00	43,704.05
	TOTAL ASSETS		.00	988,364.57
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	.00	-33,845.16
	TOTAL LIABILITIES		.00	-33,845.16
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	.00	-954,519.41
	TOTAL FUND BALANCE		.00	-954,519.41
TOTAL LIABILITIES + FUND BALANCE			.00	-988,364.57

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK-CAPITAL OUTLAY	.00	4,123,778.00
		TOTAL ASSETS	.00	4,123,778.00
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-581,021.00
31	8737	RESTRICTED - OTHER	.00	-1,198,434.00
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-2,344,323.00
		TOTAL FUND BALANCE	.00	-4,123,778.00
TOTAL LIABILITIES + FUND BALANCE			.00	-4,123,778.00

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-917,093.01	1,241,675.83
	TOTAL ASSETS		-917,093.01	1,241,675.83
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-2,262,575.45
32	7602	EXPENDITURES CONTROL	917,093.01	5,833,714.59
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	1,633,506.89
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-6,659,280.44
	TOTAL FUND BALANCE		917,093.01	-1,241,675.83
TOTAL LIABILITIES + FUND BALANCE			917,093.01	-1,241,675.83

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-1,313,482.11	4,792,476.13
36	6101J	CASH-OCMS RENOV FY13	.00	98,944.08
36	6101M	CASH - SOMS RENOVATION	.00	734,122.90
36	6101N	CASH-NEXT GEN H.S.	.00	1,117,649.56
36	6101P	CASH - CAMDEN ES RENOVATION	4,450.30	1,571,796.79
TOTAL ASSETS			-1,309,031.81	8,314,989.46
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	579,759.42	727,271.24
TOTAL LIABILITIES			579,759.42	-700,216.58
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-4,450.30	-13,641.74
36	7602	EXPENDITURES CONTROL	1,313,482.11	4,070,051.53
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	-579,759.42	-727,271.24
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	696.99
36	8770	UNASSIGNED FUND BALANCE	.00	-696.99
TOTAL FUND BALANCE			729,272.39	-7,614,772.88
TOTAL LIABILITIES + FUND BALANCE			<u>1,309,031.81</u>	<u>-8,314,989.46</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-917,093.01	-5,833,714.59
40	7602	EXPENDITURES CONTROL	917,093.01	5,833,714.59
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
<b>ASSETS</b>				
51	6101	CASH IN BANK-FOOD SERVICE	-154,935.13	1,277,548.37
51	6130	INTERFUND RECEIVABLES	-15,374.84	-218,856.60
51	6153	ACCOUNTS RECEIVABLE	-242,588.02	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	191,302.25
51	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	228,833.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	698,240.00
TOTAL ASSETS			-412,897.99	2,177,067.02
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-52,724.35	-62,348.18
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-836,694.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,870,196.00
51	7603	PURCHASE OBLIGATIONS	-29.00	.00
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-162,096.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-233,534.00
TOTAL LIABILITIES			-52,753.35	-4,164,868.18
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	194,041.39	-119,723.24
51	7602	EXPENDITURES CONTROL	271,580.95	523,345.58
51	8712	UNRESTRICTED NET ASSETS	.00	-1,399,965.93
51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	769,957.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,405,490.00
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-191,302.25
51	8753	ASSIGNED-PURCH OBL - CURRENT	29.00	.00
TOTAL FUND BALANCE			465,651.34	1,987,801.16
TOTAL LIABILITIES + FUND BALANCE			412,897.99	-2,177,067.02

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK-DAYCARE	224,008.92	1,568,333.51
52	6130	INTERFUND RECEIVABLES	-25,964.84	-40,234.19
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	274,278.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	836,911.00
TOTAL ASSETS			198,044.08	2,639,288.32
<b>LIABILITIES</b>				
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-1,002,862.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,440,179.00
52	7603	PURCHASE OBLIGATIONS	605.06	26,184.17
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-194,287.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-279,914.00
TOTAL LIABILITIES			605.06	-4,891,057.83
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-1,050,555.25	-1,118,300.36
52	7602	EXPENDITURES CONTROL	25,204.84	61,140.04
52	8712	UNRESTRICTED NET ASSETS	827,306.33	-470,939.00
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	922,871.00
52	8737P	RESTRICTED OTHER PENSION	.00	2,883,182.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-605.06	-26,184.17
TOTAL FUND BALANCE			-198,649.14	2,251,769.51
TOTAL LIABILITIES + FUND BALANCE			-198,044.08	-2,639,288.32

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH-OPERATING ACCOUNT	.00	4,931.05
70	6111	INVESTMENTS	-1,502.36	120.32
TOTAL ASSETS			-1,502.36	5,051.37
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	2.36	2.36
70	7602	EXPENDITURES CONTROL	1,500.00	1,500.00
70	8737	RESTRICTED - OTHER	.00	-6,553.73
TOTAL FUND BALANCE			1,502.36	-5,051.37
TOTAL LIABILITIES + FUND BALANCE			1,502.36	-5,051.37

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FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	12,579,402.00
80	6211	LAND IMPROVEMENTS	.00	4,269,126.33
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,081,510.81
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	283,071,853.28
80	6222	ACCUM DEPREC-BUILDINGS	.00	-94,731,893.81
80	6231	TECHNOLOGY EQUIPMENT	.00	8,179,191.77
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-5,751,511.82
80	6241	VEHICLES	.00	16,828,713.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-12,976,595.17
80	6251	MACHINERY AND EQUIPMENT	.00	3,986,606.83
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,371,617.74
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	19,653,142.46
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,536,063.44
TOTAL ASSETS			.00	231,813,774.15
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-231,813,774.15
TOTAL FUND BALANCE			.00	-231,813,774.15
TOTAL LIABILITIES + FUND BALANCE			.00	-231,813,774.15

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FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,271,547.00
81	6222	ACCUM DEPREC-BUILDINGS	.00	-2,471,367.16
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	-24,356.08
81	6251	MACHINERY AND EQUIPMENT	.00	1,751,764.35
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,440,513.23
TOTAL ASSETS			.00	5,130,496.55
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,130,496.55
TOTAL FUND BALANCE			.00	-5,130,496.55
TOTAL LIABILITIES + FUND BALANCE			.00	-5,130,496.55

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