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Oldham County Board of Education  
BALANCE SHEET FOR 2021 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-3,011,576.18	32,139,179.31
10	6102	CASH IN PAYROLL CLEARING ACCT	18,948.25	19,937.16
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6131	RECEIVABLE FROM SPEC REV/GRANT	4,788.71	.00
10	6134	RECEIVABLE FROM DAYCARE	-61,029.41	177.23
10	6139	RECEIVABLE FROM FOOD SVC FND	-3,756.77	295,410.76
10	6153	ACCOUNTS RECEIVABLE	-8,573.00	103,264.00
10	6180	PREPAID EXPENDITURES	-35,959.88	28,022.80
TOTAL ASSETS			-3,097,158.28	33,144,028.94
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	-452.40	-452.40
10	7461	TSA CONSULTING GRP W/H	.00	-2,641.18
10	7461B	REFUNDABLE TUITION LIABILITY	3,567.88	-22,043.37
10	7461C	ACC CRITICAL CANCER HOSP WH	-25,799.57	-301.67
10	7461E	FLEXIBLE SPENDING WH	-29,162.78	-29,108.27
10	7461F	EYEMED VISION INSURANCE W/H	25.01	-370.15
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	4,883.81	-5,503.67
10	7461H	DENTAL INSURANCE WH	-9.80	-21,893.32
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	9,167.54	-104.58
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	133.24	-.03
10	7461R	UNEMPLOYMENT LIABILITY	90,943.85	-6,516.24
10	7461T	KY HEALTH INS WH	-221,083.03	-220,867.84
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-51,387.21	-51,387.21
10	7469L	LOCAL WITHHOLDING-LAGRANGE	7,870.11	-4,066.82
10	7470	SYMETRA STD LTD WH	24,097.39	-256.30
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	1,000.00
10	7472	FICA SS LIABILITY	.00	4,166.42
10	7473	KY INCOME TAX WITHHOLDINGS	-92.00	436.90
10	7474	KTRS LIABILITY	3,614.54	-404,733.14
10	7475	CERS LIABILITY	32,703.90	-359,259.26
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	219.36	-2,223.54
10	7603	PURCHASE OBLIGATIONS	36,718.93	1,319,357.70
TOTAL LIABILITIES			-114,041.23	-265,002.67
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,137,096.53	-94,896,065.01
10	7602	EXPENDITURES CONTROL	7,385,014.97	63,336,396.44
10	8753	ASSIGNED-PURCH OBL - CURRENT	-36,718.93	-1,319,357.70
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,693.95
10	8770	UNASSIGNED FUND BALANCE	.00	-89,693.95
TOTAL FUND BALANCE			3,211,199.51	-32,879,026.27
TOTAL LIABILITIES + FUND BALANCE			3,097,158.28	-33,144,028.94

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-800,539.63	371,624.19
20	6130	INTERFUND RECEIVABLES	9,575.00	-56.29
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			-790,964.63	372,567.90
<b>LIABILITIES</b>				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	152,519.18	386,610.08
TOTAL LIABILITIES			152,519.18	387,610.08
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-101,850.79	-7,832,319.82
20	7602	EXPENDITURES CONTROL	892,815.42	7,458,751.92
20	8753	ASSIGNED-PURCH OBL - CURRENT	-152,519.18	-386,610.08
TOTAL FUND BALANCE			638,445.45	-760,177.98
TOTAL LIABILITIES + FUND BALANCE			790,964.63	-372,567.90

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	21	6101	CASH-GENERAL FUND	192.50	192.50
			TOTAL ASSETS	192.50	192.50
FUND BALANCE					
	21	6302	REVENUES CONTROL	-192.50	-192.50
			TOTAL FUND BALANCE	-192.50	-192.50
			TOTAL LIABILITIES + FUND BALANCE	-192.50	-192.50

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	688.64	2,449,959.95
		TOTAL ASSETS	688.64	2,449,959.95
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	64,925.49	211,637.23
		TOTAL LIABILITIES	64,925.49	211,637.23
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-173,670.11	-4,223,905.90
22	7602	EXPENDITURES CONTROL	172,981.47	1,983,628.36
22	8737	RESTRICTED - OTHER	.00	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	-64,925.49	-211,637.23
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,170.91
22	8770	UNASSIGNED FUND BALANCE	.00	-24,194.00
		TOTAL FUND BALANCE	-65,614.13	-2,661,597.18
		TOTAL LIABILITIES + FUND BALANCE	-688.64	-2,449,959.95

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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	6302	REVENUES CONTROL	.00	-954,519.19
25	8737	RESTRICTED OTHER	.00	-.22
	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	-6,028,170.89
31	8737	RESTRICTED - OTHER	.00	4,248,715.89
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	-1,701,408.50	9,866,611.70
	TOTAL ASSETS		-1,701,408.50	9,866,611.70
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-89,856.60	-29,983,884.42
32	7602	EXPENDITURES CONTROL	1,791,265.10	12,849,957.61
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	1,633,506.89
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	212,958.58
32	8737	RESTRICTED - OTHER	.00	12,080,130.08
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-6,659,280.44
	TOTAL FUND BALANCE		1,701,408.50	-9,866,611.70
TOTAL LIABILITIES + FUND BALANCE			1,701,408.50	-9,866,611.70

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-792,165.97	-1,218,076.39
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	4,463.24	1,603,297.69
TOTAL ASSETS			-787,702.73	2,335,937.84
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	-67,917.03	184,380.86
TOTAL LIABILITIES			-67,917.03	-1,243,106.96
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-4,463.24	-241,142.64
36	7602	EXPENDITURES CONTROL	792,165.97	10,276,604.05
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	67,917.03	-184,380.86
TOTAL FUND BALANCE			855,619.76	-1,092,830.88
TOTAL LIABILITIES + FUND BALANCE			<u>787,702.73</u>	<u>-2,335,937.84</u>



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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-1,791,265.10	-12,420,412.66
40	7602	EXPENDITURES CONTROL	1,791,265.10	12,420,412.66
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	340,203.08	1,588,624.89
51	6130	INTERFUND RECEIVABLES	3,756.77	-295,410.76
51	6171	INVENTORIES FOR CONSUMPTION	.00	191,302.25
51	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	296,309.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	718,921.00
TOTAL ASSETS			343,959.85	2,499,746.38
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	92,147.41	.00
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	3,046.94	27,731.09
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			95,194.35	-4,479,195.91
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-638,908.85	-3,395,023.02
51	7602	EXPENDITURES CONTROL	202,801.59	2,338,434.26
51	8712	UNRESTRICTED NET ASSETS	.00	-236,625.37
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	-191,302.25
51	8753	ASSIGNED-PURCH OBL - CURRENT	-3,046.94	-27,731.09
TOTAL FUND BALANCE			-439,154.20	1,979,449.53
TOTAL LIABILITIES + FUND BALANCE			-343,959.85	-2,499,746.38

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK-DAYCARE	78,973.99	1,478,284.22
52	6130	INTERFUND RECEIVABLES	61,085.70	-120.94
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			140,059.69	2,568,515.28
<b>LIABILITIES</b>				
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,519,227.00
52	7603	PURCHASE OBLIGATIONS	11,478.26	33,283.13
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			11,478.26	-4,807,133.87
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-175,473.99	-2,036,634.71
52	7602	EXPENDITURES CONTROL	35,414.30	1,029,410.43
52	8712	UNRESTRICTED NET ASSETS	.00	-470,939.00
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	-11,478.26	-33,283.13
TOTAL FUND BALANCE			-151,537.95	2,238,618.59
TOTAL LIABILITIES + FUND BALANCE			-140,059.69	-2,568,515.28

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH-OPERATING ACCOUNT CUNDIFF	.00	4,931.05
		TOTAL ASSETS	.00	4,931.05
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	-6,553.04
70	7602	EXPENDITURES CONTROL	.00	1,621.99
		TOTAL FUND BALANCE	.00	-4,931.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,931.05

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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	-2,188,210.86
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	283,071,853.28
80	6222	ACCUM DEPREC-BUILDINGS	.00	-100,086,477.87
80	6231	TECHNOLOGY EQUIPMENT	.00	8,109,578.85
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-6,157,618.30
80	6241	VEHICLES	.00	16,933,088.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,695,502.95
80	6251	MACHINERY AND EQUIPMENT	.00	4,048,796.02
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,528,671.54
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	-1,636,580.60
TOTAL ASSETS			.00	225,066,856.09
<b>FUND BALANCE</b>				
80	7602	EXPENDITURES CONTROL	.00	6,936,168.89
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-232,003,024.98
TOTAL FUND BALANCE			.00	-225,066,856.09
TOTAL LIABILITIES + FUND BALANCE			.00	-225,066,856.09

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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	-2,578,565.39
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	-27,473.83
81	6251	MACHINERY AND EQUIPMENT	.00	1,766,184.35
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,467,492.69
TOTAL ASSETS			.00	5,007,621.11
<b>FUND BALANCE</b>				
81	7602	EXPENDITURES CONTROL	.00	137,295.44
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,144,916.55
TOTAL FUND BALANCE			.00	-5,007,621.11
TOTAL LIABILITIES + FUND BALANCE			.00	-5,007,621.11

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