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Oldham County Board of Education  
BALANCE SHEET FOR 2021 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	30,346,830.43	41,619,209.61
10	6102	CASH IN PAYROLL CLEARING ACCT	-23,095.93	-24,213.72
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6130	INTERFUND RECEIVABLES	-833.13	2,526.87
10	6131	RECEIVABLE FROM SPEC REV/GRANT	5,333.36	.00
10	6134	RECEIVABLE FROM DAYCARE	-76,640.41	29,740.47
10	6139	RECEIVABLE FROM FOOD SVC FND	-39,844.39	248,790.77
10	6151	LOANS RECEIVABLE	.00	133,333.33
10	6180	PREPAID EXPENDITURES	-35,536.23	43,753.36
TOTAL ASSETS			30,176,213.70	42,611,178.37
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7461	TSA CONSULTING GRP W/H	-804.98	-804.98
10	7461B	REFUNDABLE TUITION LIABILITY	13,785.00	-22,050.37
10	7461C	ACC CRITICAL CANCER HOSP WH	194.55	-25,363.70
10	7461E	FLEXIBLE SPENDING WH	-1,055.62	-30,977.33
10	7461F	EYEMED VISION INSURANCE W/H	5.92	-97.53
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-10,278.33	-16,050.00
10	7461H	DENTAL INSURANCE WH	-377.16	-20,991.65
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-9,310.56	-9,415.14
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-133.26	-133.27
10	7461Q	MISCELLANEOUS WH	1,349.30	1,069.84
10	7461R	UNEMPLOYMENT LIABILITY	-3,058.63	-5,662.43
10	7461T	KY HEALTH INS WH	828.93	-209,758.75
10	7462	FEDERALLY FUNDED BENEFITS PAYB	26,336.77	.00
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,006.09	-8,038.64
10	7470	SYMETRA STD LTD WH	-23,250.10	-23,440.62
10	7471	FEDERAL INC TAX WITHHOLDINGS	234.03	1,125.60
10	7472	FICA SS LIABILITY	-84.03	1,849.38
10	7473	KY INCOME TAX WITHHOLDINGS	135.75	56.46
10	7474	KTRS LIABILITY	-2,185.34	-397,069.72
10	7475	CERS LIABILITY	-1,165.78	-383,164.18
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	-24.05	-2,426.59
10	7603	PURCHASE OBLIGATIONS	-261,445.68	1,034,615.30
TOTAL LIABILITIES			-274,309.36	-574,963.02
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-38,295,018.37	-54,702,618.71
10	7602	EXPENDITURES CONTROL	8,131,668.35	30,162,355.09
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	261,445.68	-1,034,615.30
10	8770	UNASSIGNED FUND BALANCE	.00	-15,939,799.10

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FUND: 1	GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>			
	TOTAL FUND BALANCE	-29,901,904.34	-42,036,215.35
	TOTAL LIABILITIES + FUND BALANCE	-30,176,213.70	-42,611,178.37

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	407,995.88	126,233.01
20	6130	INTERFUND RECEIVABLES	-5,333.36	.00
TOTAL ASSETS			402,662.52	126,233.01
<b>LIABILITIES</b>				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-46,281.26	256,927.10
TOTAL LIABILITIES			-46,281.26	257,927.10
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-850,409.46	-2,284,678.64
20	7602	EXPENDITURES CONTROL	447,746.94	2,156,445.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	46,281.26	-256,927.10
20	8770	UNASSIGNED FUND BALANCE	.00	1,000.00
TOTAL FUND BALANCE			-356,381.26	-384,160.11
TOTAL LIABILITIES + FUND BALANCE			-402,662.52	-126,233.01

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FUND: 22 DISTRICT ACTIVITY FUND 22			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	46,205.73	2,768,283.70
22	6130	INTERFUND RECEIVABLES	833.13	-2,526.87
TOTAL ASSETS			47,038.86	2,765,756.83
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	16,401.14	195,917.34
TOTAL LIABILITIES			16,401.14	195,917.34
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-204,978.28	-3,497,040.30
22	7602	EXPENDITURES CONTROL	157,939.42	940,965.88
22	8737	RESTRICTED - OTHER	.00	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	-16,401.14	-195,917.34
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	17,073.91
22	8770	UNASSIGNED FUND BALANCE	.00	-12,097.00
TOTAL FUND BALANCE			-63,440.00	-2,961,674.17
TOTAL LIABILITIES + FUND BALANCE			-47,038.86	-2,765,756.83

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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	12,477,863.07	13,648,586.80
	TOTAL ASSETS		<u>12,477,863.07</u>	<u>13,648,586.80</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-13,383,249.32	-15,645,824.77
32	7602	EXPENDITURES CONTROL	905,386.25	6,810,052.94
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		<u>-12,477,863.07</u>	<u>-13,648,586.80</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-12,477,863.07</u>	<u>=====</u> <u>-13,648,586.80</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-1,074,925.69	1,529,528.49
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	4,602.43	1,580,851.35
TOTAL ASSETS			-1,070,323.26	5,061,096.38
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	-72,796.06	42,202.50
TOTAL LIABILITIES			-72,796.06	-1,385,285.32
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-4,602.43	-22,696.30
36	7602	EXPENDITURES CONTROL	1,074,925.69	7,332,999.17
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	72,796.06	-42,202.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	696.99
36	8770	UNASSIGNED FUND BALANCE	.00	-696.99
TOTAL FUND BALANCE			1,143,119.32	-3,675,811.06
TOTAL LIABILITIES + FUND BALANCE			1,070,323.26	-5,061,096.38



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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-905,386.25	-6,810,052.94
40	7602	EXPENDITURES CONTROL	905,386.25	6,810,052.94
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	62,834.15	1,328,462.78
51	6130	INTERFUND RECEIVABLES	39,844.39	-248,790.77
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			102,678.54	2,198,047.26
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	1,037.08	-45,609.46
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-836,694.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,870,196.00
51	7603	PURCHASE OBLIGATIONS	.00	32,682.00
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-162,096.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-233,534.00
TOTAL LIABILITIES			1,037.08	-4,115,447.46
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-351,004.67	-679,066.34
51	7602	EXPENDITURES CONTROL	247,289.05	1,044,969.72
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	.00	-32,682.00
TOTAL FUND BALANCE			-103,715.62	1,917,400.20
TOTAL LIABILITIES + FUND BALANCE			-102,678.54	-2,198,047.26

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK-DAYCARE	-62,228.61	1,628,512.54
52	6130	INTERFUND RECEIVABLES	76,640.41	-29,740.47
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	274,278.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	836,911.00
TOTAL ASSETS			14,411.80	2,709,961.07
<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	-2,945.48	23,763.85
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-194,287.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-279,914.00
TOTAL LIABILITIES			-2,945.48	-4,893,478.15
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-87,706.39	-1,366,878.58
52	7602	EXPENDITURES CONTROL	73,294.59	239,045.51
52	8712	UNRESTRICTED NET ASSETS	.00	-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	2,945.48	-23,763.85
TOTAL FUND BALANCE			-11,466.32	2,183,517.08
TOTAL LIABILITIES + FUND BALANCE			-14,411.80	-2,709,961.07

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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	.00	121.49
TOTAL ASSETS			.00	5,052.54
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	.00	1.19
70	7602	EXPENDITURES CONTROL	.00	1,500.00
70	8737	RESTRICTED - OTHER	.00	-6,553.73
TOTAL FUND BALANCE			.00	-5,052.54
TOTAL LIABILITIES + FUND BALANCE			.00	-5,052.54

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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 IMPROVMNTS	.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	-7,074.81	8,154,934.59
80	6232	ACCUM DEPREC-TECH EQUIPMENT	7,074.81	-5,727,254.64
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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