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Oldham County Board of Education  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-755,777.93	19,064,737.34
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,425.25	-325.73
10	6121	TAXES RECEIVABLE	.00	556,461.04
10	6130	INTERFUND RECEIVABLES	-11.74	1,709.25
10	6134	RECEIVABLE FROM DAYCARE	62,323.95	60,957.25
10	6139	RECEIVABLE FROM FOOD SVC FND	40,940.44	40,902.14
10	6153	ACCOUNTS RECEIVABLE	-6,890.00	178,153.81
10	6180	PREPAID EXPENDITURES	58,966.61	115,301.46
TOTAL ASSETS			-601,873.92	20,017,896.56
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	65,305.57	-452.40
10	7461	TSA CONSULTING GRP W/H	.00	-2,689.43
10	7461B	REFUNDABLE TUITION LIABILITY	-50,494.00	-89,079.37
10	7461C	ACC CRITICAL CANCER HOSP WH	44,854.63	-9,207.55
10	7461E	FLEXIBLE SPENDING WH	46,642.46	-50,243.40
10	7461F	EYEMED VISION INSURANCE W/H	8,528.07	-3,779.05
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	2,135.55	-20,092.42
10	7461H	DENTAL INSURANCE WH	13,297.39	-36,837.81
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	8,613.32	-3,951.87
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.00	-54.56
10	7461P	CLASSROOM TEACHERS	.00	-50.00
10	7461Q	MISCELLANEOUS WH	.00	-.02
10	7461R	UNEMPLOYMENT LIABILITY	-1,477.95	-1,449.18
10	7461T	KY HEALTH INS WH	185,390.11	-306,633.19
10	7462	FEDERALLY FUNDED BENEFITS PAYB	95,158.74	.00
10	7469L	LOCAL WITHHOLDING-LAGRANGE	14,979.69	-1,282.69
10	7470	SYMETRA STD LTD WH	-3,595.40	-31,275.20
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	-1,447.22
10	7472	FICA SS LIABILITY	-59.98	6,548.00
10	7473	KY INCOME TAX WITHHOLDINGS	-12.82	102.08
10	7474	KTRS LIABILITY	1,366,156.05	-69,985.03
10	7475	CERS LIABILITY	386,858.59	-249,108.07
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-393,687.00
10	7493	INDIANA TAX WITHHOLDING	4,192.70	-568.47
10	7603	PURCHASE OBLIGATIONS	1,664,423.48	2,761,531.89
TOTAL LIABILITIES			3,850,896.20	1,442,506.34
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,309,157.69	-4,309,157.69
10	7602	EXPENDITURES CONTROL	2,724,558.89	2,724,558.89
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	-1,664,423.48	-2,761,531.89
10	8770	UNASSIGNED FUND BALANCE	.00	-16,448,606.13

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FUND: 1	GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>			
	TOTAL FUND BALANCE	-3,249,022.28	-21,460,402.90
	TOTAL LIABILITIES + FUND BALANCE	601,873.92	-20,017,896.56

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-55.98	-401,211.45
20	6130	INTERFUND RECEIVABLES	.00	-1,494.10
20	6150	OTHER RECEIVABLES	.00	1,000.00
20	6153	ACCOUNTS RECEIVABLE	-20,890.12	.00
20	6154	Intergovrnmtl Recvble-State	-7,762.69	.00
20	6155	Intergovrnmtl Recvbl-Ind Fedl	-1,123,576.93	.00
TOTAL ASSETS			-1,152,285.72	-401,705.55
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	3,175.47	.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	747,404.70	1,000.00
20	7603	PURCHASE OBLIGATIONS	264,268.41	264,268.41
TOTAL LIABILITIES			1,014,848.58	265,268.41
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-536,667.96	-536,667.96
20	7602	EXPENDITURES CONTROL	938,373.51	938,373.51
20	8753	ASSIGNED-PURCH OBL - CURRENT	-264,268.41	-264,268.41
20	8770	UNASSIGNED FUND BALANCE	.00	-1,000.00
TOTAL FUND BALANCE			137,437.14	136,437.14
TOTAL LIABILITIES + FUND BALANCE			1,152,285.72	401,705.55

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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	-54,256.67	-49,285.42
		TOTAL ASSETS	-54,256.67	-49,285.42
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	273,503.22	273,503.22
		TOTAL LIABILITIES	273,503.22	273,503.22
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-17,352.16	-17,352.16
21	7602	EXPENDITURES CONTROL	71,608.83	71,608.83
21	8737	RESTRICTED OTHER	.00	-4,971.25
21	8753	ASSIGNED-PURCH OBL - CURRENT	-273,503.22	-273,503.22
		TOTAL FUND BALANCE	-219,246.55	-224,217.80
TOTAL LIABILITIES + FUND BALANCE			54,256.67	49,285.42

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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	-24,214.16	2,019,721.27
		TOTAL ASSETS	-24,214.16	2,019,721.27
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	2,075.74	.00
22	7603	PURCHASE OBLIGATIONS	9,603.01	9,603.01
		TOTAL LIABILITIES	11,678.75	9,603.01
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-30,080.26	-30,080.26
22	7602	EXPENDITURES CONTROL	52,218.68	52,218.68
22	8737	RESTRICTED - OTHER	.00	-2,071,030.60
22	8753	ASSIGNED-PURCH OBL - CURRENT	-9,603.01	-9,603.01
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,170.91
		TOTAL FUND BALANCE	12,535.41	-2,029,324.28
		TOTAL LIABILITIES + FUND BALANCE	24,214.16	-2,019,721.27

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	CASH - OTHER	.00	1,012,677.20
25	6153	ACCOUNTS RECEIVABLE	.00	43,704.05
		TOTAL ASSETS	.00	1,056,381.25
<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
25	8770	UNASSIGNED FUND BALANCE	.00	-68,016.68
		TOTAL FUND BALANCE	.00	-1,022,536.09
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,056,381.25

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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	601,762.00	4,953,010.00
		TOTAL ASSETS	601,762.00	4,953,010.00
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-601,762.00	-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	-601,762.00	-4,953,010.00
		TOTAL LIABILITIES + FUND BALANCE	-601,762.00	-4,953,010.00

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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	2,045,753.32	12,397,055.96
	TOTAL ASSETS		2,045,753.32	12,397,055.96
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-2,536,745.00	-2,536,745.00
32	7602	EXPENDITURES CONTROL	490,991.68	490,991.68
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
	TOTAL FUND BALANCE		-2,045,753.32	-12,397,055.96
TOTAL LIABILITIES + FUND BALANCE			===== -2,045,753.32 =====	===== -12,397,055.96 =====



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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-523,080.55	-2,708,254.08
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	1,436.63	1,622,376.20
TOTAL ASSETS			-521,643.92	875,372.66
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7421	ACCOUNTS PAYABLE	10,803.91	.00
36	7603	PURCHASE OBLIGATIONS	57,800.20	411,492.41
TOTAL LIABILITIES			68,604.11	-1,015,995.41
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-932.63	-932.63
36	7602	EXPENDITURES CONTROL	511,772.64	511,772.64
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	41,275.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	-57,800.20	-411,492.41
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	353,692.21
36	8770	UNASSIGNED FUND BALANCE	.00	-353,692.21
TOTAL FUND BALANCE			453,039.81	140,622.75
TOTAL LIABILITIES + FUND BALANCE			=====521,643.92=====	===== -875,372.66 =====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-490,991.68	-490,991.68
40	7602	EXPENDITURES CONTROL	490,991.68	490,991.68
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	236,626.09	1,935,575.95
51	6130	INTERFUND RECEIVABLES	-40,928.70	-40,890.40
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			195,697.39	3,064,348.06
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-126,039.68	-126,039.68
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	34,748.46	34,748.46
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			-91,291.22	-4,598,218.22
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-235,812.97	-235,812.97
51	7602	EXPENDITURES CONTROL	166,155.26	166,155.26
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	-34,748.46	-34,748.46
TOTAL FUND BALANCE			-104,406.17	1,533,870.16
TOTAL LIABILITIES + FUND BALANCE			-195,697.39	-3,064,348.06

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK-DAYCARE	243,313.33	2,165,531.63
52	6130	INTERFUND RECEIVABLES	-62,323.95	-61,184.14
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			180,989.38	3,194,699.49
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	4,621.78	.00
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,519,227.00
52	7603	PURCHASE OBLIGATIONS	57,170.89	73,350.31
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			61,792.67	-4,767,066.69
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-243,313.33	-243,313.33
52	7602	EXPENDITURES CONTROL	57,702.17	57,702.17
52	8712	UNRESTRICTED NET ASSETS	.00	-1,902,556.91
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	.00	837,819.00
52	8737P	RESTRICTED OTHER PENSION	.00	2,912,246.00
52	8739	RESTRICTED-NET POSITION	16,179.42	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-57,170.89	-73,350.31
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-16,179.42	.00
52	8770	UNASSIGNED FUND BALANCE	.00	-16,179.42
TOTAL FUND BALANCE			-242,782.05	1,572,367.20
TOTAL LIABILITIES + FUND BALANCE			===== -180,989.38	===== -3,194,699.49

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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
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
<b>ASSETS</b>				
80	6201	LAND	.00	12,704,302.00
80	6211	LAND IMPROVEMENTS	.00	5,266,702.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,227,322.72
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	283,240,101.79
80	6222	ACCUM DEPREC-BUILDINGS	.00	-101,871,845.08
80	6231	TECHNOLOGY EQUIPMENT	.00	8,029,024.27
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-6,223,889.35
80	6241	VEHICLES	.00	18,454,130.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,812,564.67
80	6251	MACHINERY AND EQUIPMENT	.00	4,138,308.22
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-2,582,957.13
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	-1,670,086.34
	TOTAL ASSETS		.00	225,791,976.76
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-225,791,976.76
	TOTAL FUND BALANCE		.00	-225,791,976.76
TOTAL LIABILITIES + FUND BALANCE			.00	-225,791,976.76

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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	-2,614,298.16
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	-28,513.08
81	6251	MACHINERY AND EQUIPMENT	.00	1,780,433.13
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,477,099.88
	TOTAL ASSETS		.00	4,975,490.68
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-4,975,490.68
	TOTAL FUND BALANCE		.00	-4,975,490.68
TOTAL LIABILITIES + FUND BALANCE			.00	-4,975,490.68

\*\* END OF REPORT - Generated by Anderson, Stephanie \*\*