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Oldham County Board of Education  
BALANCE SHEET FOR 2021 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-3,954,846.12	28,184,333.19
10	6102	CASH IN PAYROLL CLEARING ACCT	-21,331.16	-1,394.00
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6134	RECEIVABLE FROM DAYCARE	-177.23	.00
10	6139	RECEIVABLE FROM FOOD SVC FND	117,562.84	412,973.60
10	6153	ACCOUNTS RECEIVABLE	-50,000.00	53,264.00
10	6180	PREPAID EXPENDITURES	-37,650.59	-9,627.79
TOTAL ASSETS			-3,946,442.26	29,197,586.68
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	.00	-452.40
10	7461	TSA CONSULTING GRP W/H	.00	-2,641.18
10	7461B	REFUNDABLE TUITION LIABILITY	-11,035.00	-33,078.37
10	7461C	ACC CRITICAL CANCER HOSP WH	-53.63	-355.30
10	7461E	FLEXIBLE SPENDING WH	-72.50	-29,180.77
10	7461F	EYEMED VISION INSURANCE W/H	36.70	-333.45
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	12.45	-5,491.22
10	7461H	DENTAL INSURANCE WH	40.15	-21,853.17
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-104.58
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.01	-.04
10	7461Q	MISCELLANEOUS WH	-.01	-.01
10	7461R	UNEMPLOYMENT LIABILITY	-5,726.54	-12,242.78
10	7461T	KY HEALTH INS WH	2,249.32	-218,618.52
10	7462	FEDERALLY FUNDED BENEFITS PAYB	51,387.21	.00
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,152.73	-8,219.55
10	7470	SYMETRA STD LTD WH	53.92	-202.38
10	7471	FEDERAL INC TAX WITHHOLDINGS	-26.39	973.61
10	7472	FICA SS LIABILITY	-93.30	4,073.12
10	7473	KY INCOME TAX WITHHOLDINGS	-151.51	285.39
10	7474	KTRS LIABILITY	-14,740.12	-419,473.26
10	7475	CERS LIABILITY	-16,305.71	-375,564.97
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	-349.67	-2,573.21
10	7603	PURCHASE OBLIGATIONS	247,976.80	1,567,334.50
TOTAL LIABILITIES			249,049.43	-15,953.24
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-3,988,275.33	-98,884,340.34
10	7602	EXPENDITURES CONTROL	7,933,644.96	71,270,041.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	-247,976.80	-1,567,334.50
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,693.95
10	8770	UNASSIGNED FUND BALANCE	.00	-89,693.95
TOTAL FUND BALANCE			3,697,392.83	-29,181,633.44
TOTAL LIABILITIES + FUND BALANCE			3,946,442.26	-29,197,586.68

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	203,762.81	575,387.00
20	6130	INTERFUND RECEIVABLES	56.29	.00
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			203,819.10	576,387.00
<b>LIABILITIES</b>				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-184,079.01	200,493.07
TOTAL LIABILITIES			-184,079.01	201,493.07
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,152,750.35	-8,985,070.17
20	7602	EXPENDITURES CONTROL	948,931.25	8,407,683.17
20	8753	ASSIGNED-PURCH OBL - CURRENT	184,079.01	-200,493.07
TOTAL FUND BALANCE			-19,740.09	-777,880.07
TOTAL LIABILITIES + FUND BALANCE			-203,819.10	-576,387.00

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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	-380.00	-187.50
	TOTAL ASSETS		-380.00	-187.50
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-192.50
21	7602	EXPENDITURES CONTROL	380.00	380.00
	TOTAL FUND BALANCE		380.00	187.50
TOTAL LIABILITIES + FUND BALANCE			<u>380.00</u>	<u>187.50</u>

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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	-159,978.69	2,289,981.26
		TOTAL ASSETS	-159,978.69	2,289,981.26
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-75,070.35	136,566.88
		TOTAL LIABILITIES	-75,070.35	136,566.88
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-69,496.29	-4,293,402.19
22	7602	EXPENDITURES CONTROL	229,474.98	2,213,103.34
22	8737	RESTRICTED - OTHER	.00	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	75,070.35	-136,566.88
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,170.91
22	8770	UNASSIGNED FUND BALANCE	.00	-24,194.00
		TOTAL FUND BALANCE	235,049.04	-2,426,548.14
		TOTAL LIABILITIES + FUND BALANCE	=====159,978.69=====	===== -2,289,981.26 =====

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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	205,270.00	4,329,048.00
		TOTAL ASSETS	205,270.00	4,329,048.00
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-581,020.00	-6,609,190.89
31	7602	EXPENDITURES CONTROL	375,750.00	375,750.00
31	8737	RESTRICTED - OTHER	.00	4,248,715.89
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-2,344,323.00
		TOTAL FUND BALANCE	-205,270.00	-4,329,048.00
		TOTAL LIABILITIES + FUND BALANCE	-205,270.00	-4,329,048.00

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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	-1,899,900.06	7,966,711.64
	TOTAL ASSETS		-1,899,900.06	7,966,711.64
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-42,286.19	-30,026,170.61
32	7602	EXPENDITURES CONTROL	1,942,186.25	14,792,143.86
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		1,899,900.06	-7,966,711.64
TOTAL LIABILITIES + FUND BALANCE			1,899,900.06	-7,966,711.64

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-242,827.00	-1,460,903.39
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	4,167.41	1,607,465.10
TOTAL ASSETS			-238,659.59	2,097,278.25
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	257,968.12	442,348.98
TOTAL LIABILITIES			257,968.12	-985,138.84
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-559,417.41	-800,560.05
36	7602	EXPENDITURES CONTROL	798,077.00	11,074,681.05
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	-257,968.12	-442,348.98
TOTAL FUND BALANCE			-19,308.53	-1,112,139.41
TOTAL LIABILITIES + FUND BALANCE			===== 238,659.59 =====	===== -2,097,278.25 =====



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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-1,842,686.25	-14,263,098.91
40	7602	EXPENDITURES CONTROL	1,842,686.25	14,263,098.91
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
<b>ASSETS</b>				
51	6101	CASH IN BANK-FOOD SERVICE	280,635.20	1,869,260.09
51	6130	INTERFUND RECEIVABLES	-117,562.84	-412,973.60
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			163,072.36	2,662,818.74
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-74,283.32	-74,283.32
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	-976.38	26,754.71
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			-75,259.70	-4,554,455.61
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-575,182.92	-3,970,205.94
51	7602	EXPENDITURES CONTROL	486,393.88	2,824,828.14
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	976.38	-26,754.71
TOTAL FUND BALANCE			-87,812.66	1,891,636.87
TOTAL LIABILITIES + FUND BALANCE			-163,072.36	-2,662,818.74

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK-DAYCARE	149,108.41	1,627,392.63
52	6130	INTERFUND RECEIVABLES	120.94	.00
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			149,229.35	2,717,744.63
<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	36,373.44	69,656.57
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			36,373.44	-4,770,760.43
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-674,718.51	-2,711,353.22
52	7602	EXPENDITURES CONTROL	54,550.16	1,083,960.59
52	8712	UNRESTRICTED NET ASSETS	470,939.00	.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	-36,373.44	-69,656.57
TOTAL FUND BALANCE			-185,602.79	2,053,015.80
TOTAL LIABILITIES + FUND BALANCE			-149,229.35	-2,717,744.63

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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	-57,122.30	8,052,456.55
80	6232	ACCUM DEPREC-TECH EQUIPMENT	57,122.30	-6,100,496.00
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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