

11/12/2020 13:48
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Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-4,121,149.92	11,272,379.18
10	6102	CASH IN PAYROLL CLEARING ACCT	-2,106.70	-2,106.70
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6130	INTERFUND RECEIVABLES	3,360.00	3,360.00
10	6134	RECEIVABLE FROM DAYCARE	66,146.69	106,380.88
10	6139	RECEIVABLE FROM FOOD SVC FND	69,778.56	288,635.16
10	6151	LOANS RECEIVABLE	.00	133,333.33
10	6180	PREPAID EXPENDITURES	61,160.20	79,289.59
TOTAL ASSETS			-3,922,811.17	12,439,309.12
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	20.00	.00
10	7461B	REFUNDABLE TUITION LIABILITY	27,731.22	-35,835.37
10	7461C	ACC CRITICAL CANCER HOSP WH	-1,080.39	-25,558.25
10	7461E	FLEXIBLE SPENDING WH	-1,325.98	-29,921.71
10	7461F	EYEMED VISION INSURANCE W/H	-106.50	-103.45
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	9,847.62	-5,771.67
10	7461H	DENTAL INSURANCE WH	-252.23	-20,626.96
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	9,343.64	-104.58
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.01	-.01
10	7461Q	MISCELLANEOUS WH	720.96	720.96
10	7461R	UNEMPLOYMENT LIABILITY	6,571.76	-2,603.80
10	7461T	KY HEALTH INS WH	-6,718.18	-210,587.68
10	7462	FEDERALLY FUNDED BENEFITS PAYB	14,748.24	-26,336.77
10	7469L	LOCAL WITHHOLDING-LAGRANGE	3,710.69	-4,032.55
10	7470	SYMETRA STD LTD WH	20,566.08	-190.52
10	7471	FEDERAL INC TAX WITHHOLDINGS	-108.43	891.57
10	7472	FICA SS LIABILITY	-116.71	1,935.33
10	7473	KY INCOME TAX WITHHOLDINGS	-79.29	-79.29
10	7474	KTRS LIABILITY	8,405.08	-394,884.38
10	7475	CERS LIABILITY	-5,076.76	-381,998.40
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	35.70	-2,402.54
10	7603	PURCHASE OBLIGATIONS	-580,613.43	1,290,727.62
TOTAL LIABILITIES			-493,776.92	-304,997.15
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,907,327.44	-16,407,600.34
10	7602	EXPENDITURES CONTROL	7,743,302.10	22,025,352.42
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	580,613.43	-1,290,727.62
10	8770	UNASSIGNED FUND BALANCE	.00	-15,939,799.10
TOTAL FUND BALANCE			4,416,588.09	-12,134,311.97
TOTAL LIABILITIES + FUND BALANCE			3,922,811.17	-12,439,309.12

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-335,310.12	-281,762.87
		TOTAL ASSETS	<u>-335,310.12</u>	<u>-281,762.87</u>
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-156,792.24	308,541.72
		TOTAL LIABILITIES	<u>-156,792.24</u>	<u>309,541.72</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-203,450.56	-1,434,269.18
20	7602	EXPENDITURES CONTROL	538,760.68	1,714,032.05
20	8753	ASSIGNED-PURCH OBL - CURRENT	156,792.24	-308,541.72
20	8770	UNASSIGNED FUND BALANCE	.00	1,000.00
		TOTAL FUND BALANCE	<u>492,102.36</u>	<u>-27,778.85</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====335,310.12=====</u>	<u>=====281,762.87=====</u>

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 3
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FUND: 22 DISTRICT ACTIVITY FUND 22			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	196,158.67	2,722,077.97
22	6130	INTERFUND RECEIVABLES	-3,360.00	-3,360.00
TOTAL ASSETS			192,798.67	2,718,717.97
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-137,921.18	179,516.20
TOTAL LIABILITIES			-137,921.18	179,516.20
FUND BALANCE				
22	6302	REVENUES CONTROL	-2,071,208.96	-3,292,062.02
22	7602	EXPENDITURES CONTROL	246,075.38	783,026.46
22	8737	RESTRICTED - OTHER	1,632,334.91	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	137,921.18	-179,516.20
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	17,073.91
22	8770	UNASSIGNED FUND BALANCE	.00	-12,097.00
TOTAL FUND BALANCE			-54,877.49	-2,898,234.17
TOTAL LIABILITIES + FUND BALANCE			-192,798.67	-2,718,717.97

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 4
gibalsht

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

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 5
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK-CAPITAL OUTLAY	.00	4,123,778.00
		TOTAL ASSETS	.00	4,123,778.00
FUND BALANCE				
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

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 6
gibalsht

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-70,952.10	1,170,723.73
	TOTAL ASSETS		-70,952.10	1,170,723.73
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-2,262,575.45
32	7602	EXPENDITURES CONTROL	70,952.10	5,904,666.69
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		70,952.10	-1,170,723.73
TOTAL LIABILITIES + FUND BALANCE			=====70,952.10=====	===== -1,170,723.73 =====

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-2,188,021.95	2,604,454.18
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	4,452.13	1,576,248.92
TOTAL ASSETS			-2,183,569.82	6,131,419.64
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	-612,272.68	114,998.56
TOTAL LIABILITIES			-612,272.68	-1,312,489.26
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,452.13	-18,093.87
36	7602	EXPENDITURES CONTROL	2,188,021.95	6,258,073.48
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	612,272.68	-114,998.56
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	696.99
36	8770	UNASSIGNED FUND BALANCE	.00	-696.99
TOTAL FUND BALANCE			2,795,842.50	-4,818,930.38
TOTAL LIABILITIES + FUND BALANCE			<u>2,183,569.82</u>	<u>-6,131,419.64</u>

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 8
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-70,952.10	-5,904,666.69
40	7602	EXPENDITURES CONTROL	70,952.10	5,904,666.69
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK-FOOD SERVICE	-11,919.74	1,265,628.63
51	6130	INTERFUND RECEIVABLES	-69,778.56	-288,635.16
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			-81,698.30	2,095,368.72
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	15,701.64	-46,646.54
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-836,694.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,870,196.00
51	7603	PURCHASE OBLIGATIONS	32,682.00	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			48,383.64	-4,116,484.54
FUND BALANCE				
51	6302	REVENUES CONTROL	-208,338.43	-328,061.67
51	7602	EXPENDITURES CONTROL	274,335.09	797,680.67
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	-32,682.00	-32,682.00
TOTAL FUND BALANCE			33,314.66	2,021,115.82
TOTAL LIABILITIES + FUND BALANCE			81,698.30	-2,095,368.72

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 10
gibalsht

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK-DAYCARE	122,407.64	1,690,741.15
52	6130	INTERFUND RECEIVABLES	-66,146.69	-106,380.88
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	274,278.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	836,911.00
TOTAL ASSETS			56,260.95	2,695,549.27
LIABILITIES				
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-1,002,862.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,440,179.00
52	7603	PURCHASE OBLIGATIONS	525.16	26,709.33
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-194,287.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-279,914.00
TOTAL LIABILITIES			525.16	-4,890,532.67
FUND BALANCE				
52	6302	REVENUES CONTROL	-160,871.83	-1,279,172.19
52	7602	EXPENDITURES CONTROL	104,610.88	165,750.92
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	-525.16	-26,709.33
TOTAL FUND BALANCE			-56,786.11	2,194,983.40
TOTAL LIABILITIES + FUND BALANCE			-56,260.95	-2,695,549.27

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 11
gibalsht

FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH-OPERATING ACCOUNT	.00	4,931.05
70	6111	INVESTMENTS	1.17	121.49
TOTAL ASSETS			1.17	5,052.54
FUND BALANCE				
70	6302	REVENUES CONTROL	-1.17	1.19
70	7602	EXPENDITURES CONTROL	.00	1,500.00
70	8737	RESTRICTED - OTHER	.00	-6,553.73
TOTAL FUND BALANCE			-1.17	-5,052.54
TOTAL LIABILITIES + FUND BALANCE			-1.17	-5,052.54

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 12
gibalsht

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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	-17,182.37	8,162,009.40
80	6232	ACCUM DEPREC-TECH EQUIPMENT	17,182.37	-5,734,329.45
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

11/12/2020 13:48
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 4

P 13
gibalsht

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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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