

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-2,752,031.40	35,150,755.49
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	988.91
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6131	RECEIVABLE FROM SPEC REV/GRANT	9,631.29	-4,788.71
10	6134	RECEIVABLE FROM DAYCARE	61,206.64	61,206.64
10	6139	RECEIVABLE FROM FOOD SVC FND	18,252.59	299,167.53
10	6151	LOANS RECEIVABLE	-133,333.33	.00
10	6153	ACCOUNTS RECEIVABLE	-10,724.67	111,837.00
10	6180	PREPAID EXPENDITURES	43,190.28	63,982.68
TOTAL ASSETS			-2,763,808.60	36,241,187.22
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7461	TSA CONSULTING GRP W/H	.00	-2,641.18
10	7461B	REFUNDABLE TUITION LIABILITY	10,217.12	-25,611.25
10	7461C	ACC CRITICAL CANCER HOSP WH	-119.96	25,497.90
10	7461E	FLEXIBLE SPENDING WH	29,075.28	54.51
10	7461F	EYEMED VISION INSURANCE W/H	-19.77	-395.16
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	5,454.76	-10,387.48
10	7461H	DENTAL INSURANCE WH	-162.26	-21,883.52
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-9,167.54	-9,272.12
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-133.26	-133.27
10	7461R	UNEMPLOYMENT LIABILITY	-9,315.68	-97,460.09
10	7461T	KY HEALTH INS WH	220,761.85	215.19
10	7462	FEDERALLY FUNDED BENEFITS PAYB	26,065.80	.00
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-3,985.41	-11,936.93
10	7470	SYMETRA STD LTD WH	36.42	-24,353.69
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	.00	528.90
10	7474	KTRS LIABILITY	-11,593.03	-408,347.68
10	7475	CERS LIABILITY	-8,574.16	-391,963.16
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	-236.30	-2,442.90
10	7603	PURCHASE OBLIGATIONS	509,403.37	1,282,638.77
TOTAL LIABILITIES			757,707.23	-150,961.44
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,790,631.14	-90,758,968.48
10	7602	EXPENDITURES CONTROL	7,306,135.88	55,951,381.47
10	8753	ASSIGNED-PURCH OBL - CURRENT	-509,403.37	-1,282,638.77
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,693.95
10	8770	UNASSIGNED FUND BALANCE	.00	-89,693.95
TOTAL FUND BALANCE			2,006,101.37	-36,090,225.78
TOTAL LIABILITIES + FUND BALANCE			2,763,808.60	-36,241,187.22

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	748,514.89	1,172,163.82
20	6130	INTERFUND RECEIVABLES	-9,631.29	-9,631.29
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			<u>738,883.60</u>	<u>1,163,532.53</u>
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-62,255.67	234,090.90
TOTAL LIABILITIES			<u>-62,255.67</u>	<u>235,090.90</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,335,804.55	-7,730,469.03
20	7602	EXPENDITURES CONTROL	596,920.95	6,565,936.50
20	8753	ASSIGNED-PURCH OBL - CURRENT	62,255.67	-234,090.90
TOTAL FUND BALANCE			<u>-676,627.93</u>	<u>-1,398,623.43</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-738,883.60</u>	<u>=====</u> <u>-1,163,532.53</u>

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 3
gibalsht

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	14,729.21	2,449,271.31
		TOTAL ASSETS	14,729.21	2,449,271.31
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	1,960.80	146,711.74
		TOTAL LIABILITIES	1,960.80	146,711.74
FUND BALANCE				
22	6302	REVENUES CONTROL	-250,200.44	-4,050,235.79
22	7602	EXPENDITURES CONTROL	235,471.23	1,810,646.89
22	8737	RESTRICTED - OTHER	.00	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	-1,960.80	-146,711.74
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,170.91
22	8770	UNASSIGNED FUND BALANCE	.00	-24,194.00
		TOTAL FUND BALANCE	-16,690.01	-2,595,983.05
		TOTAL LIABILITIES + FUND BALANCE	-14,729.21	-2,449,271.31

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

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	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

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

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	-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

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

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	-2,655,348.00	11,568,020.20
	TOTAL ASSETS		-2,655,348.00	11,568,020.20
FUND BALANCE				
32	6302	REVENUES CONTROL	-120,430.88	-29,894,027.82
32	7602	EXPENDITURES CONTROL	2,775,778.88	11,058,692.51
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		2,655,348.00	-11,568,020.20
TOTAL LIABILITIES + FUND BALANCE			2,655,348.00	-11,568,020.20

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-398,468.28	-425,910.42
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	4,907.35	1,598,834.45
TOTAL ASSETS			-393,560.93	3,123,640.57
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	236,760.60	252,297.89
TOTAL LIABILITIES			236,760.60	-1,175,189.93
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,907.35	-236,679.40
36	7602	EXPENDITURES CONTROL	398,468.28	9,484,438.08
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	-236,760.60	-252,297.89
TOTAL FUND BALANCE			156,800.33	-1,948,450.64
TOTAL LIABILITIES + FUND BALANCE			393,560.93	-3,123,640.57

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 8
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-2,542,233.93	-10,629,147.56
40	7602	EXPENDITURES CONTROL	2,542,233.93	10,629,147.56
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK-FOOD SERVICE	30,168.68	1,248,421.81
51	6130	INTERFUND RECEIVABLES	-32,672.59	-299,167.53
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			-2,503.91	2,155,786.53
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-3,677.94	-49,565.87
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	-377.38	24,684.15
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			-4,055.32	-4,531,808.72
FUND BALANCE				
51	6302	REVENUES CONTROL	-296,435.14	-2,756,114.17
51	7602	EXPENDITURES CONTROL	302,616.99	2,093,051.13
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	377.38	-24,684.15
TOTAL FUND BALANCE			6,559.23	2,376,022.19
TOTAL LIABILITIES + FUND BALANCE			2,503.91	-2,155,786.53

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 10
gibalsht

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK-DAYCARE	186,010.82	1,399,310.23
52	6130	INTERFUND RECEIVABLES	-61,206.64	-61,206.64
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			124,804.18	2,428,455.59
LIABILITIES				
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,519,227.00
52	7603	PURCHASE OBLIGATIONS	-5,206.11	21,804.87
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			-5,206.11	-4,818,612.13
FUND BALANCE				
52	6302	REVENUES CONTROL	-200,865.82	-1,861,160.72
52	7602	EXPENDITURES CONTROL	76,061.64	993,996.13
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	5,206.11	-21,804.87
TOTAL FUND BALANCE			-119,598.07	2,390,156.54
TOTAL LIABILITIES + FUND BALANCE			-124,804.18	-2,428,455.59

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

P 11
gibalsht

FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH-OPERATING ACCOUNT CUNDIFF	.00	4,931.05
		TOTAL ASSETS	.00	4,931.05
FUND BALANCE				
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

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

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	-106,700.05	-2,188,210.86
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	283,071,853.28
80	6222	ACCUM DEPREC-BUILDINGS	-5,354,584.06	-100,086,477.87
80	6231	TECHNOLOGY EQUIPMENT	22,686.64	8,109,578.85
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-498,406.04	-6,157,618.30
80	6241	VEHICLES	104,375.00	16,933,088.53
80	6242	ACCUM DEPREC-VEHICLES	-718,907.78	-13,695,502.95
80	6251	MACHINERY AND EQUIPMENT	62,189.19	4,048,796.02
80	6252	ACCUM DEPR-MACHINERY & EQUIP	-157,053.80	-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	-100,517.16	-1,636,580.60
TOTAL ASSETS			-6,746,918.06	225,066,856.09
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	6,936,168.89	6,936,168.89
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-189,250.83	-232,003,024.98
TOTAL FUND BALANCE			6,746,918.06	-225,066,856.09
TOTAL LIABILITIES + FUND BALANCE			=====6,746,918.06=====	===== -225,066,856.09=====

04/06/2021 16:08
9465sand

Oldham County Board of Education
BALANCE SHEET FOR 2021 9

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	-107,198.23	-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	-3,117.75	-27,473.83
81	6251	MACHINERY AND EQUIPMENT	14,420.00	1,766,184.35
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	-26,979.46	-1,467,492.69
TOTAL ASSETS			-122,875.44	5,007,621.11
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	137,295.44	137,295.44
81	8711	INVESTMENT IN BUSINESS ASSETS	-14,420.00	-5,144,916.55
TOTAL FUND BALANCE			122,875.44	-5,007,621.11
TOTAL LIABILITIES + FUND BALANCE			=====122,875.44=====	===== -5,007,621.11=====

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