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Oldham County Board of Education
BALANCE SHEET FOR 2021 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-3,195,322.02	38,773,599.06
10	6102	CASH IN PAYROLL CLEARING ACCT	2,199.03	988.91
10	6121	TAXES RECEIVABLE	.00	558,037.68
10	6130	INTERFUND RECEIVABLES	108,596.57	.00
10	6131	RECEIVABLE FROM SPEC REV/GRANT	-.01	.00
10	6134	RECEIVABLE FROM DAYCARE	102,827.49	102,827.49
10	6139	RECEIVABLE FROM FOOD SVC FND	5,742.03	243,725.90
10	6151	LOANS RECEIVABLE	.00	133,333.33
10	6180	PREPAID EXPENDITURES	45,114.28	54,861.95
TOTAL ASSETS			-2,930,842.63	39,867,374.32
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	13.40	13.40
10	7461	TSA CONSULTING GRP W/H	.00	-2,641.18
10	7461B	REFUNDABLE TUITION LIABILITY	-8,271.00	-35,828.37
10	7461C	ACC CRITICAL CANCER HOSP WH	-25,586.87	-25,690.94
10	7461E	FLEXIBLE SPENDING WH	843.47	-29,015.77
10	7461F	EYEMED VISION INSURANCE W/H	-360.57	-411.82
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	10,436.15	-5,524.25
10	7461H	DENTAL INSURANCE WH	-962.25	-21,823.46
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-104.58
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	.03	.00
10	7461Q	MISCELLANEOUS WH	1,069.84	2,139.68
10	7461R	UNEMPLOYMENT LIABILITY	-54,127.52	-60,822.94
10	7461T	KY HEALTH INS WH	-11,832.52	-219,947.77
10	7462	FEDERALLY FUNDED BENEFITS PAYB	9,768.53	-32,930.00
10	7469L	LOCAL WITHHOLDING-LAGRANGE	7,960.29	-3,990.44
10	7470	SYMETRA STD LTD WH	23,073.71	-198.08
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	1,000.00
10	7472	FICA SS LIABILITY	1.45	4,166.42
10	7473	KY INCOME TAX WITHHOLDINGS	.00	528.90
10	7474	KTRS LIABILITY	2,355.24	-395,366.56
10	7475	CERS LIABILITY	4,437.04	-374,184.74
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	71.62	-2,190.01
10	7603	PURCHASE OBLIGATIONS	19,070.47	1,036,480.12
TOTAL LIABILITIES			-22,039.49	-624,577.09
FUND BALANCE				
10	6302	REVENUES CONTROL	-20,409,845.52	-79,918,284.59
10	7602	EXPENDITURES CONTROL	6,920,461.68	41,711,967.48
10	8723	NONSPENDABLE-PREPAIDS	74,400.00	.00
10	8752	ASSIGNED FOR SITE BASED CF	447,137.33	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-19,070.47	-1,036,480.12
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	89,693.95	89,693.95
10	8770	UNASSIGNED FUND BALANCE	15,850,105.15	-89,693.95

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FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	<u>2,952,882.12</u>	<u>-39,242,797.23</u>
TOTAL LIABILITIES + FUND BALANCE	<u>=====2,930,842.63=====</u>	<u>===== -39,867,374.32=====</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	248,888.35	-109,400.91
20	6130	INTERFUND RECEIVABLES	-147,715.12	-14,420.00
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			101,173.23	-122,820.91
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-27,447.19	230,044.75
TOTAL LIABILITIES			-27,447.19	231,044.75
FUND BALANCE				
20	6302	REVENUES CONTROL	-753,693.00	-5,404,069.76
20	7602	EXPENDITURES CONTROL	652,519.77	5,525,890.67
20	8753	ASSIGNED-PURCH OBL - CURRENT	27,447.19	-230,044.75
TOTAL FUND BALANCE			-73,726.04	-108,223.84
TOTAL LIABILITIES + FUND BALANCE			-101,173.23	122,820.91

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FUND: 22 DISTRICT ACTIVITY FUND 22			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-83,265.31	2,662,443.39
22	6130	INTERFUND RECEIVABLES	24,698.56	.00
TOTAL ASSETS			-58,566.75	2,662,443.39
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	80,136.48	284,905.39
TOTAL LIABILITIES			80,136.48	284,905.39
FUND BALANCE				
22	6302	REVENUES CONTROL	-73,281.94	-3,690,310.44
22	7602	EXPENDITURES CONTROL	131,848.69	1,237,549.46
22	8737	RESTRICTED - OTHER	.00	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	-80,136.48	-284,905.39
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	12,097.00	29,170.91
22	8770	UNASSIGNED FUND BALANCE	-12,097.00	-24,194.00
TOTAL FUND BALANCE			-21,569.73	-2,947,348.78
TOTAL LIABILITIES + FUND BALANCE			58,566.75	-2,662,443.39

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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	-954,519.19	-954,519.19
25	8737	RESTRICTED OTHER	954,519.19	-.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
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	-5,447,149.89	-6,028,170.89
31	8737	RESTRICTED - OTHER	5,447,149.89	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

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	1,196,099.04	15,227,073.72
	TOTAL ASSETS		1,196,099.04	15,227,073.72
FUND BALANCE				
32	6302	REVENUES CONTROL	-13,480,232.85	-29,508,445.50
32	7602	EXPENDITURES CONTROL	204,003.73	7,014,056.67
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	12,080,130.08	12,080,130.08
32	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-6,659,280.44
	TOTAL FUND BALANCE		-1,196,099.04	-15,227,073.72
TOTAL LIABILITIES + FUND BALANCE			-1,196,099.04	-15,227,073.72

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-531,148.81	274,434.82
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	4,309.15	1,589,764.88
TOTAL ASSETS			-526,839.66	3,814,916.24
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	-18,540.21	15,537.29
TOTAL LIABILITIES			-18,540.21	-1,411,950.53
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,309.15	-31,609.83
36	7602	EXPENDITURES CONTROL	531,148.81	8,588,092.84
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	18,540.21	-15,537.29
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-696.99	.00
36	8770	UNASSIGNED FUND BALANCE	696.99	.00
TOTAL FUND BALANCE			545,379.87	-2,402,965.71
TOTAL LIABILITIES + FUND BALANCE			526,839.66	-3,814,916.24

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-204,003.73	-7,014,056.67
40	7602	EXPENDITURES CONTROL	204,003.73	7,014,056.67
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
ASSETS				
51	6101	CASH IN BANK-FOOD SERVICE	-84,901.97	1,216,981.76
51	6130	INTERFUND RECEIVABLES	8,677.97	-229,305.90
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			-76,224.00	2,194,208.11
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-36,048.65	-51,286.01
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	-5,196.55	25,806.30
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			-41,245.20	-4,532,406.71
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,328,850.90	-2,229,413.76
51	7602	EXPENDITURES CONTROL	277,782.99	1,529,649.28
51	8712	UNRESTRICTED NET ASSETS	1,163,340.56	-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	5,196.55	-25,806.30
TOTAL FUND BALANCE			117,469.20	2,338,198.60
TOTAL LIABILITIES + FUND BALANCE			76,224.00	-2,194,208.11

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK-DAYCARE	118,181.30	1,746,251.49
52	6130	INTERFUND RECEIVABLES	-102,827.49	-102,827.49
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			15,353.81	2,733,776.00
LIABILITIES				
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,519,227.00
52	7603	PURCHASE OBLIGATIONS	301,564.08	345,658.64
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			301,564.08	-4,494,758.36
FUND BALANCE				
52	6302	REVENUES CONTROL	-115,316.30	-1,530,565.21
52	7602	EXPENDITURES CONTROL	99,962.49	358,080.21
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	-301,564.08	-345,658.64
TOTAL FUND BALANCE			-316,917.89	1,760,982.36
TOTAL LIABILITIES + FUND BALANCE			-15,353.81	-2,733,776.00

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH-OPERATING ACCOUNT CUNDIFF	.00	4,931.05
70	6111	INVESTMENTS DULA	-121.49	.00
TOTAL ASSETS			-121.49	4,931.05
FUND BALANCE				
70	6302	REVENUES CONTROL	-6,554.23	-6,553.04
70	7602	EXPENDITURES CONTROL	121.99	1,621.99
70	8737	RESTRICTED - OTHER	6,553.73	.00
TOTAL FUND BALANCE			121.49	-4,931.05
TOTAL LIABILITIES + FUND BALANCE			121.49	-4,931.05

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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	.00	8,108,275.17
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-5,680,595.22
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
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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