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Oldham County Board of Education
BALANCE SHEET FOR 2021 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-870,812.17	37,902,786.89
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	-14,420.00	-14,420.00
10	6134	RECEIVABLE FROM DAYCARE	-102,827.49	.00
10	6139	RECEIVABLE FROM FOOD SVC FND	37,189.04	280,914.94
10	6151	LOANS RECEIVABLE	.00	133,333.33
10	6153	ACCOUNTS RECEIVABLE	122,561.67	122,561.67
10	6180	PREPAID EXPENDITURES	-34,069.55	20,792.40
TOTAL ASSETS			-862,378.50	39,004,995.82
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-53,801.70
10	7421	ACCOUNTS PAYABLE	-13.40	.00
10	7461	TSA CONSULTING GRP W/H	.00	-2,641.18
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-35,828.37
10	7461C	ACC CRITICAL CANCER HOSP WH	51,308.80	25,617.86
10	7461E	FLEXIBLE SPENDING WH	-5.00	-29,020.77
10	7461F	EYEMED VISION INSURANCE W/H	36.43	-375.39
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-10,317.99	-15,842.24
10	7461H	DENTAL INSURANCE WH	102.20	-21,721.26
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-104.58
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.01	-.01
10	7461Q	MISCELLANEOUS WH	-2,139.68	.00
10	7461R	UNEMPLOYMENT LIABILITY	-27,321.47	-88,144.41
10	7461T	KY HEALTH INS WH	-598.89	-220,546.66
10	7462	FEDERALLY FUNDED BENEFITS PAYB	6,864.20	-26,065.80
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-3,961.08	-7,951.52
10	7470	SYMETRA STD LTD WH	-24,192.03	-24,390.11
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	-1,388.09	-396,754.65
10	7475	CERS LIABILITY	-9,204.26	-383,389.00
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	-16.59	-2,206.60
10	7603	PURCHASE OBLIGATIONS	-263,244.72	773,235.40
TOTAL LIABILITIES			-284,091.58	-908,668.67
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,050,052.75	-85,968,337.34
10	7602	EXPENDITURES CONTROL	6,933,278.11	48,645,245.59
10	8753	ASSIGNED-PURCH OBL - CURRENT	263,244.72	-773,235.40
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,693.95
10	8770	UNASSIGNED FUND BALANCE	.00	-89,693.95

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FUND: 1	GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	1,146,470.08	-38,096,327.15
	TOTAL LIABILITIES + FUND BALANCE	862,378.50	-39,004,995.82

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	533,049.84	423,648.93
20	6130	INTERFUND RECEIVABLES	14,420.00	.00
20	6150	OTHER RECEIVABLES	.00	1,000.00
TOTAL ASSETS			<u>547,469.84</u>	<u>424,648.93</u>
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	66,301.82	296,346.57
TOTAL LIABILITIES			<u>66,301.82</u>	<u>297,346.57</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-990,594.72	-6,394,664.48
20	7602	EXPENDITURES CONTROL	443,124.88	5,969,015.55
20	8753	ASSIGNED-PURCH OBL - CURRENT	-66,301.82	-296,346.57
TOTAL FUND BALANCE			<u>-613,771.66</u>	<u>-721,995.50</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-547,469.84</u></u>	<u><u>-424,648.93</u></u>

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FUND: 22 DISTRICT ACTIVITY FUND 22			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-227,901.29	2,434,542.10
		TOTAL ASSETS	-227,901.29	2,434,542.10
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-140,154.45	144,750.94
		TOTAL LIABILITIES	-140,154.45	144,750.94
FUND BALANCE				
22	6302	REVENUES CONTROL	-109,724.91	-3,800,035.35
22	7602	EXPENDITURES CONTROL	337,626.20	1,575,175.66
22	8737	RESTRICTED - OTHER	.00	-214,659.32
22	8753	ASSIGNED-PURCH OBL - CURRENT	140,154.45	-144,750.94
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	29,170.91
22	8770	UNASSIGNED FUND BALANCE	.00	-24,194.00
		TOTAL FUND BALANCE	368,055.74	-2,579,293.04
		TOTAL LIABILITIES + FUND BALANCE	227,901.29	-2,434,542.10

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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	.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
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

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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	-1,003,705.52	14,223,368.20
	TOTAL ASSETS		-1,003,705.52	14,223,368.20
FUND BALANCE				
32	6302	REVENUES CONTROL	-265,151.44	-29,773,596.94
32	7602	EXPENDITURES CONTROL	1,268,856.96	8,282,913.63
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		1,003,705.52	-14,223,368.20
TOTAL LIABILITIES + FUND BALANCE			1,003,705.52	-14,223,368.20

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-301,876.96	-27,442.14
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	4,162.22	1,593,927.10
TOTAL ASSETS			-297,714.74	3,517,201.50
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-1,427,487.82
36	7603	PURCHASE OBLIGATIONS	.00	15,537.29
TOTAL LIABILITIES			.00	-1,411,950.53
FUND BALANCE				
36	6302	REVENUES CONTROL	-200,162.22	-231,772.05
36	7602	EXPENDITURES CONTROL	497,876.96	9,085,969.80
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-15,537.29
TOTAL FUND BALANCE			297,714.74	-2,105,250.97
TOTAL LIABILITIES + FUND BALANCE			297,714.74	-3,517,201.50

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,072,856.96	-8,086,913.63
40	7602	EXPENDITURES CONTROL	1,072,856.96	8,086,913.63
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	1,271.37	1,218,253.13
51	6130	INTERFUND RECEIVABLES	-37,189.04	-266,494.94
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			-35,917.67	2,158,290.44
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	5,398.08	-45,887.93
51	7541O	UNFUNDED OPEBen LIABILITY	.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-3,276,764.00
51	7603	PURCHASE OBLIGATIONS	-744.77	25,061.53
51	7700O	DEFERRED INFLOW OPEB LIAB	.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-153,758.00
TOTAL LIABILITIES			4,653.31	-4,527,753.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-230,265.27	-2,459,679.03
51	7602	EXPENDITURES CONTROL	260,784.86	1,790,434.14
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	744.77	-25,061.53
TOTAL FUND BALANCE			31,264.36	2,369,462.96
TOTAL LIABILITIES + FUND BALANCE			35,917.67	-2,158,290.44

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK-DAYCARE	-532,952.08	1,213,299.41
52	6130	INTERFUND RECEIVABLES	102,827.49	.00
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	772,117.00
TOTAL ASSETS			-430,124.59	2,303,651.41
LIABILITIES				
52	7541O	UNFUNDED OPEBen LIABILITY	.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-3,519,227.00
52	7603	PURCHASE OBLIGATIONS	-318,647.66	27,010.98
52	7700O	DEFERRED INFLOW OPEB LIAB	.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-165,136.00
TOTAL LIABILITIES			-318,647.66	-4,813,406.02
FUND BALANCE				
52	6302	REVENUES CONTROL	-129,729.69	-1,660,294.90
52	7602	EXPENDITURES CONTROL	559,854.28	917,934.49
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	318,647.66	-27,010.98
TOTAL FUND BALANCE			748,772.25	2,509,754.61
TOTAL LIABILITIES + FUND BALANCE			430,124.59	-2,303,651.41

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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
		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

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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	-21,382.96	8,086,892.21
80	6232	ACCUM DEPREC-TECH EQUIPMENT	21,382.96	-5,659,212.26
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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