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Oldham County Board of Education  
BALANCE SHEET FOR 2020 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-35,992.04	18,909,361.12
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	-20,336.78
10	6121	TAXES RECEIVABLE	558,037.68	558,037.68
10	6134	RECEIVABLE FROM DAYCARE	.00	68,143.16
10	6135	REC FROM DISTRICT ACTIVITY FD	-9,283.67	.00
10	6151	LOANS RECEIVABLE	.00	133,333.33
10	6153	ACCOUNTS RECEIVABLE	114,900.38	114,900.38
10	6180	PREPAID EXPENDITURES	.00	74,400.00
TOTAL ASSETS			627,662.35	19,837,838.89
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	-53,801.70	-53,801.70
10	7421	ACCOUNTS PAYABLE	.00	-149,226.89
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-5,514.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-120.68	-55,539.17
10	7461E	FLEXIBLE SPENDING WH	.00	-103,093.32
10	7461F	EYEMED VISION INSURANCE W/H	.00	-12,069.08
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	.00	-24,587.08
10	7461H	DENTAL INSURANCE WH	.00	-49,117.65
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	.00	-12,837.21
10	7461R	UNEMPLOYMENT LIABILITY	-1.42	-12,206.53
10	7461T	KY HEALTH INS WH	.00	-473,877.55
10	7469L	LOCAL WITHHOLDING-LAGRANGE	.16	-16,094.00
10	7470	SYMETRA STD LTD WH	.00	-25,667.91
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	1,000.00
10	7472	FICA SS LIABILITY	.00	2,052.04
10	7474	KTRS LIABILITY	.00	-1,340,941.96
10	7475	CERS LIABILITY	8.61	-635,531.11
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-404,433.00
10	7493	INDIANA TAX WITHHOLDING	.00	-5,016.34
10	7603	PURCHASE OBLIGATIONS	-89,693.94	.00
TOTAL LIABILITIES			-143,608.97	-3,376,502.46
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	105,848,404.01	.00
10	7602	EXPENDITURES CONTROL	-89,960,814.90	.00
10	8723	NONSPENDABLE-PREPAIDS	-74,400.00	-74,400.00
10	8752	ASSIGNED FOR SITE BASED CF	-447,137.33	-447,137.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	89,693.94	.00
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-89,693.95	-89,693.95
10	8770	UNASSIGNED FUND BALANCE	-15,850,105.15	-15,850,105.15
TOTAL FUND BALANCE			-484,053.38	-16,461,336.43
TOTAL LIABILITIES + FUND BALANCE			-627,662.35	-19,837,838.89

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
20	6101	CASH-SPECIAL REVENUE/GRANTS		58,771.37	249,235.53
20	6130	INTERFUND RECEIVABLES		549.00	549.00
20	6150	OTHER RECEIVABLES		1,000.00	1,000.00
20	6153	ACCOUNTS RECEIVABLE		12,764.51	12,764.51
20	6154	Intergovrnmtl Recvble-State		190,389.07	190,389.07
20	6155	Intergovrnmtl Recvbl-Ind Fedl		506,144.54	506,144.54
TOTAL ASSETS				769,618.49	960,082.65
<b>LIABILITIES</b>					
20	7421	ACCOUNTS PAYABLE		.00	-15,139.72
20	7481	ADVANCES FROM GRANTORS/OTHERS		-945,942.93	-944,942.93
TOTAL LIABILITIES				-945,942.93	-960,082.65
<b>FUND BALANCE</b>					
20	6302	REVENUES CONTROL		5,405,084.53	.00
20	7602	EXPENDITURES CONTROL		-5,228,760.09	.00
TOTAL FUND BALANCE				176,324.44	.00
TOTAL LIABILITIES + FUND BALANCE				-769,618.49	-960,082.65

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FUND: 22 DISTRICT ACTIVITY FUND 22			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	-9,283.67	1,964,736.39
22	6130	INTERFUND RECEIVABLES	9,283.67	.00
TOTAL ASSETS			.00	1,964,736.39
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	.00	-122,719.07
22	7603	PURCHASE OBLIGATIONS	-12,097.00	.00
TOTAL LIABILITIES			-12,097.00	-122,719.07
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	4,981,640.43	.00
22	7602	EXPENDITURES CONTROL	-3,349,305.52	.00
22	8737	RESTRICTED - OTHER	-1,638,127.21	-1,846,994.23
22	8753	ASSIGNED-PURCH OBL - CURRENT	12,097.00	.00
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-12,097.00	4,976.91
22	8770	UNASSIGNED FUND BALANCE	17,889.30	.00
TOTAL FUND BALANCE			12,097.00	-1,842,017.32
TOTAL LIABILITIES + FUND BALANCE			.00	-1,964,736.39

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FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH-GENERAL FUND	8,624.52	944,660.52
25	6153	ACCOUNTS RECEIVABLE	43,704.05	43,704.05
TOTAL ASSETS			<u>52,328.57</u>	<u>988,364.57</u>
<b>LIABILITIES</b>				
25	7420	OTHER PAYABLES ACCRUED	-33,845.16	-33,845.16
TOTAL LIABILITIES			<u>-33,845.16</u>	<u>-33,845.16</u>
<b>FUND BALANCE</b>				
25	8737	RESTRICTED OTHER	-18,483.41	-954,519.41
TOTAL FUND BALANCE			<u>-18,483.41</u>	<u>-954,519.41</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-52,328.57</u></u>	<u><u>-988,364.57</u></u>

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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	33,188.00	3,542,757.00
		TOTAL ASSETS	<u>33,188.00</u>	<u>3,542,757.00</u>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	3,069,638.89	.00
31	7602	EXPENDITURES CONTROL	-1,904,392.89	.00
31	8737	RESTRICTED - OTHER	-1,198,434.00	-1,198,434.00
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	-2,344,323.00
		TOTAL FUND BALANCE	<u>-33,188.00</u>	<u>-3,542,757.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-33,188.00</u></u>	<u><u>-3,542,757.00</u></u>

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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	95,788.00	4,812,814.97
	TOTAL ASSETS		95,788.00	4,812,814.97
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	25,073,281.69	.00
32	7602	EXPENDITURES CONTROL	-25,286,240.27	.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	1,633,506.89
32	8735	RESTRICTED-FUTURE CONSTR BG-1	212,958.58	212,958.58
32	8738	RESTRICTED SFCC ESCROW CURRENT	-95,788.00	-6,659,280.44
	TOTAL FUND BALANCE		-95,788.00	-4,812,814.97
TOTAL LIABILITIES + FUND BALANCE			===== -95,788.00 =====	===== -4,812,814.97 =====

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK-CONSTRUCTION FUND	-142,471.66	8,890,284.07
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	.00	1,558,155.05
TOTAL ASSETS			-142,471.66	12,399,155.66
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	-1,427,487.82	-1,427,487.82
36	7421	ACCOUNTS PAYABLE	.00	-27,756.41
36	7603	PURCHASE OBLIGATIONS	-696.99	.00
TOTAL LIABILITIES			-1,428,184.81	-1,455,244.23
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	13,515,116.86	.00
36	7602	EXPENDITURES CONTROL	-8,782,355.81	.00
36	8735	RESTRICTED-FUTURE CONSTRUCTION	-3,162,801.57	-10,943,911.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	696.99	.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-971,752.04	.00
36	8770	UNASSIGNED FUND BALANCE	971,752.04	.00
TOTAL FUND BALANCE			1,570,656.47	-10,943,911.43
TOTAL LIABILITIES + FUND BALANCE			===== 142,471.66 =====	===== -12,399,155.66 =====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	14,291,456.79	.00
40	7602	EXPENDITURES CONTROL	-14,291,456.79	.00
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	.00	1,157,377.91
51	6153	ACCOUNTS RECEIVABLE	242,588.02	242,588.02
51	6171	INVENTORIES FOR CONSUMPTION	.00	191,302.25
51	6400O	DEFRD OUTFLOWS OPEBen LIAB	67,476.00	296,309.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	20,681.00	718,921.00
TOTAL ASSETS			330,745.02	2,606,498.18
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEBen LIABILITY	53,256.00	-783,438.00
51	7541P	UNFUNDED PENSION LIABILITY	-406,568.00	-3,276,764.00
51	7700O	DEFERRED INFLOW OPEB LIAB	-130,871.00	-292,967.00
51	7700P	DEFERRED INFLOW PENSION LIAB	79,776.00	-153,758.00
TOTAL LIABILITIES			-404,407.00	-4,506,927.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	3,971,654.77	.00
51	7602	EXPENDITURES CONTROL	-4,450,583.61	.00
51	8712	UNRESTRICTED NET ASSETS	276,201.44	-1,399,965.93
51	8737O	RESTRICTED OPEBen LIAB ENTPRIS	10,139.00	780,096.00
51	8737P	RESTRICTED OTHER PENSION	306,111.00	2,711,601.00
51	8739I	RSTRCTD NET POSITION INVENTORY	-39,860.62	-191,302.25
TOTAL FUND BALANCE			73,661.98	1,900,428.82
TOTAL LIABILITIES + FUND BALANCE			-330,745.02	-2,606,498.18

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK-DAYCARE	.00	1,366,388.49
52	6130	INTERFUND RECEIVABLES	.00	-68,143.16
52	6400O	DEFRD OUTFLOWS OPEBen LIAB	43,957.00	318,235.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	-64,794.00	772,117.00
TOTAL ASSETS			-20,837.00	2,388,597.33
<b>LIABILITIES</b>				
52	7541O	UNFUNDED OPEBen LIABILITY	161,453.00	-841,409.00
52	7541P	UNFUNDED PENSION LIABILITY	-79,048.00	-3,519,227.00
52	7700O	DEFERRED INFLOW OPEB LIAB	-120,358.00	-314,645.00
52	7700P	DEFERRED INFLOW PENSION LIAB	114,778.00	-165,136.00
TOTAL LIABILITIES			76,825.00	-4,840,417.00
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	5,128,413.76	.00
52	7602	EXPENDITURES CONTROL	-3,830,168.43	.00
52	8712	UNRESTRICTED NET ASSETS	-1,298,245.33	-1,298,245.33
52	8737O	RESTRICTED OPEBen LIAB ENTPRIS	-85,052.00	837,819.00
52	8737P	RESTRICTED OTHER PENSION	29,064.00	2,912,246.00
TOTAL FUND BALANCE			-55,988.00	2,451,819.67
TOTAL LIABILITIES + FUND BALANCE			20,837.00	-2,388,597.33

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FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH-OPERATING ACCOUNT	.00	4,931.05
70	6111	INVESTMENTS	.00	1,622.68
TOTAL ASSETS			.00	6,553.73
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	84.14	.00
70	7602	EXPENDITURES CONTROL	-3,195.00	.00
70	8737	RESTRICTED - OTHER	3,110.86	-6,553.73
TOTAL FUND BALANCE			.00	-6,553.73
TOTAL LIABILITIES + FUND BALANCE			.00	-6,553.73

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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 IMPROVMNTS	.00	-2,081,510.81
80	6221	BUILDINGS & BLDG IMPROVEMENTS	875,537.62	283,071,853.28
80	6222	ACCUM DEPREC-BUILDINGS	-5,546.00	-94,731,893.81
80	6231	TECHNOLOGY EQUIPMENT	44,991.66	8,179,191.77
80	6232	ACCUM DEPREC-TECH EQUIPMENT	-9,462.66	-5,751,511.82
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	8,848,071.31	19,653,142.46
80	6271	INFRASTRUCTURE	.00	2,694,930.74
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,536,063.44
TOTAL ASSETS			9,753,591.93	231,813,774.15
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	-100.00	.00
80	7602	EXPENDITURES CONTROL	-9,154,133.60	.00
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-599,358.33	-231,813,774.15
TOTAL FUND BALANCE			-9,753,591.93	-231,813,774.15
TOTAL LIABILITIES + FUND BALANCE			-9,753,591.93	-231,813,774.15

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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	-2,471,367.16
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	-28,100.00	1,751,764.35
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	28,100.00	-1,440,513.23
TOTAL ASSETS			.00	5,130,496.55
<b>FUND BALANCE</b>				
81	7602	EXPENDITURES CONTROL	-175,808.94	.00
81	8711	INVESTMENT IN BUSINESS ASSETS	175,808.94	-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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