

02/13/2019 11:25  
 9071kwea

**BULLITT COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2019 7**
**P**  
**g1balsht**

| FUND: 1                          |       | GENERAL FUND                    |               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|---------------------------------|---------------|--------------------------|--------------------|
| ASSETS                           |       |                                 |               |                          |                    |
| 10                               | 6101  | CASH IN BANK                    | -596,956.21   | 38,400,037.30            |                    |
| 10                               | 6102  | CASH IN PAYROLL CLEARING ACCT   | .00           | -18.54                   |                    |
| TOTAL ASSETS                     |       |                                 | -596,956.21   | 38,400,018.76            |                    |
| LIABILITIES                      |       |                                 |               |                          |                    |
| 10                               | 7420  | OTHER PAYABLES                  | .00           | -254,582.00              |                    |
| 10                               | 7421  | ACCOUNTS PAYABLE                | -209.41       | -807.58                  |                    |
| 10                               | 7421B | ACCOUNTS PAYABLE C CARD         | 253.71        | -40,889.24               |                    |
| 10                               | 7460  | WORKERS COMP PAYABLE            | -6.86         | -1,440.56                |                    |
| 10                               | 7460U | UNEMPLOYMENT PAYABLE            | -50,105.75    | -43,694.26               |                    |
| 10                               | 7461  | ACCR SALARIES & BENEFIT PAYABLE | .00           | 6,556.62                 |                    |
| 10                               | 7461H | HEALTH INS ER COST              | .00           | -168.00                  |                    |
| 10                               | 7468  | HEALTH INSURANCES               | -174.06       | -400.46                  |                    |
| 10                               | 7469A | SHEPHERDSVILLE LOCAL TAX        | .00           | 4,897.73                 |                    |
| 10                               | 7469E | MT WASHINGTON LOCAL TAX         | 43.04         | 892.83                   |                    |
| 10                               | 7471  | FEDERAL TAX WITHHELD PAYABLE    | 257.12        | 662.74                   |                    |
| 10                               | 7472  | FICA WITHHELD PAYABLE           | 407.98        | -10,880.40               |                    |
| 10                               | 7473  | STATE TAX WITHHELD PAYABLE      | 160.39        | 33.52                    |                    |
| 10                               | 7474  | KTRS WITHHELD PAYABLE           | .00           | 28,320.16                |                    |
| 10                               | 7475  | CERS WITHHELD PAYABLE           | -200.87       | 3.10                     |                    |
| 10                               | 7481  | ADVANCES FROM GRANTORS          | .00           | -121,052.14              |                    |
| 10                               | 7487  | HUMANA DENTAL                   | -49.15        | -69.64                   |                    |
| 10                               | 7489A | EYE MED VISION                  | -10.04        | .00                      |                    |
| 10                               | 7490  | GARNISHMENT                     | .00           | -266.23                  |                    |
| 10                               | 7499  | KESPA                           | .00           | 904.38                   |                    |
| 10                               | 7603  | PURCHASE OBLIGATIONS            | -5,560,153.29 | 40,760,587.43            |                    |
| TOTAL LIABILITIES                |       |                                 | -5,609,787.19 | 40,328,608.00            |                    |
| FUND BALANCE                     |       |                                 |               |                          |                    |
| 10                               | 6302  | REVENUES CONTROL                | -6,118,404.33 | -60,534,636.61           |                    |
| 10                               | 7602  | EXPENDITURES CONTROL            | 6,764,994.44  | 40,861,088.21            |                    |
| 10                               | 8742  | COMMITTED - SICK LEAVE PAYABLE  | .00           | -710,659.25              |                    |
| 10                               | 8753  | ASSIGNED-PURCH OBL - CURRENT    | 5,560,153.29  | -40,760,587.43           |                    |
| 10                               | 8757  | ASSIGNED - OTHER                | .00           | -3,374,804.40            |                    |
| 10                               | 8770  | UNASSIGNED FUND BALANCE         | .00           | -14,209,027.28           |                    |
| TOTAL FUND BALANCE               |       |                                 | 6,206,743.40  | -78,728,626.76           |                    |
| TOTAL LIABILITIES + FUND BALANCE |       |                                 | 596,956.21    | -38,400,018.76           |                    |

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**BULLITT COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2019 7**

**P**  
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| FUND: 2      |                                  |                    | SPECIAL REVENUE                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
|              |                                  |                    |                                |                          |                    |
| ASSETS       |                                  |                    |                                |                          |                    |
|              | 20                               | 6101               | CASH IN BANK                   | -110,780.78              | 1,635,155.60       |
|              |                                  | TOTAL ASSETS       |                                | -110,780.78              | 1,635,155.60       |
| LIABILITIES  |                                  |                    |                                |                          |                    |
|              | 20                               | 7421               | ACCOUNTS PAYABLE               | .00                      | 810.20             |
|              | 20                               | 7421B              | ACCOUNTS PAYABLE C CARD        | -642.13                  | -8,474.21          |
|              | 20                               | 7603               | PURCHASE OBLIGATIONS           | 135,807.42               | 4,245,268.25       |
|              |                                  | TOTAL LIABILITIES  |                                | 135,165.29               | 4,237,604.24       |
| FUND BALANCE |                                  |                    |                                |                          |                    |
|              | 20                               | 6302               | REVENUES CONTROL               | -715,789.39              | -5,539,632.99      |
|              | 20                               | 7602               | EXPENDITURES CONTROL           | 827,212.30               | 5,153,726.52       |
|              | 20                               | 8731               | RESTRICTED GRANTS              | .00                      | -1,241,585.12      |
|              | 20                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | -135,807.42              | -4,245,268.25      |
|              | 20                               | 8755               | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 886,142.76         |
|              | 20                               | 8770               | UNASSIGNED FUND BALANCE        | .00                      | -886,142.76        |
|              |                                  | TOTAL FUND BALANCE |                                | -24,384.51               | -5,872,759.84      |
|              | TOTAL LIABILITIES + FUND BALANCE |                    |                                | 110,780.78               | -1,635,155.60      |

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**BULLITT COUNTY BOARD OF EDUCATION**  
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| FUND: 22     | DISTR ACTIVITY (SPEC REV MY)     |                                |            | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|----------------------------------|--------------------------------|------------|--------------------------|--------------------|
|              |                                  |                                |            |                          |                    |
| ASSETS       |                                  |                                |            |                          |                    |
| 22           | 6101                             | CASH IN BANK                   | -10,213.67 | 498,882.17               |                    |
|              | TOTAL ASSETS                     |                                | -10,213.67 | 498,882.17               |                    |
| LIABILITIES  |                                  |                                |            |                          |                    |
| 22           | 7421B                            | ACCOUNTS PAYABLE C CARD        | 5,045.64   | -11,272.65               |                    |
| 22           | 7603                             | PURCHASE OBLIGATIONS           | 15,032.61  | 49,012.95                |                    |
|              | TOTAL LIABILITIES                |                                | 20,078.25  | 37,740.30                |                    |
| FUND BALANCE |                                  |                                |            |                          |                    |
| 22           | 6302                             | REVENUES CONTROL               | -37,997.11 | -304,191.82              |                    |
| 22           | 7602                             | EXPENDITURES CONTROL           | 43,165.14  | 246,045.44               |                    |
| 22           | 8737                             | RESTRICTED - OTHER             | .00        | -429,463.14              |                    |
| 22           | 8753                             | ASSIGNED-PURCH OBL - CURRENT   | -15,032.61 | -49,012.95               |                    |
| 22           | 8755                             | ASSIGNED-PURCH OBL - PRD 13/YE | .00        | 34,405.17                |                    |
| 22           | 8770                             | UNASSIGNED FUND BALANCE        | .00        | -34,405.17               |                    |
|              | TOTAL FUND BALANCE               |                                | -9,864.58  | -536,622.47              |                    |
|              | TOTAL LIABILITIES + FUND BALANCE |                                | 10,213.67  | -498,882.17              |                    |

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**BULLITT COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2019 7**

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| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <hr/>                         |    |      |                                  |                          |                    |
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | .00                      | 2,306,908.00       |
|                               |    |      | TOTAL ASSETS                     | .00                      | 2,306,908.00       |
| <hr/>                         |    |      |                                  |                          |                    |
| FUND BALANCE                  | 31 | 6302 | REVENUES CONTROL                 | .00                      | -2,306,908.00      |
|                               |    |      | TOTAL FUND BALANCE               | .00                      | -2,306,908.00      |
| <hr/>                         |    |      |                                  |                          |                    |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -2,306,908.00      |
|                               |    |      |                                  | =====                    | =====              |

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**BULLITT COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2019 7**

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**g1balsh** **5**

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | -60,287.50               | 3,392,634.23       |
|                                       |    |      | TOTAL ASSETS                     | -60,287.50               | 3,392,634.23       |
| <b>FUND BALANCE</b>                   |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | .00                      | -10,131,570.00     |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 60,287.50                | 8,626,911.49       |
|                                       | 32 | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -753,893.58        |
|                                       | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -1,134,082.14      |
|                                       |    |      | TOTAL FUND BALANCE               | 60,287.50                | -3,392,634.23      |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | 60,287.50                | -3,392,634.23      |

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**BULLITT COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2019 7**

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**g1balsht** **6**

| FUND: 360 CONSTRUCTION FUND |    |                                     | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|-----------------------------|----|-------------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>               |    |                                     |                          |                      |
|                             | 36 | 6101 CASH IN BANK                   | -1,159,705.98            | 7,868,271.26         |
|                             |    | TOTAL ASSETS                        | -1,159,705.98            | 7,868,271.26         |
| <b>LIABILITIES</b>          |    |                                     |                          |                      |
|                             | 36 | 7421B ACCOUNTS PAYABLE C CARD       | -385.70                  | -5,162.02            |
|                             | 36 | 7603 PURCHASE OBLIGATIONS           | 1,829,994.05             | 7,389,053.85         |
|                             |    | TOTAL LIABILITIES                   | 1,829,608.35             | 7,383,891.83         |
| <b>FUND BALANCE</b>         |    |                                     |                          |                      |
|                             | 36 | 6302 REVENUES CONTROL               | -1,952.32                | -18,306.08           |
|                             | 36 | 7602 EXPENDITURES CONTROL           | 1,162,044.00             | 8,132,517.19         |
|                             | 36 | 8735 RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -15,977,320.35       |
|                             | 36 | 8753 ASSIGNED-PURCH OBL - CURRENT   | -1,829,994.05            | -7,389,053.85        |
|                             | 36 | 8755 ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 7,445,731.02         |
|                             | 36 | 8770 UNASSIGNED FUND BALANCE        | .00                      | -7,445,731.02        |
|                             |    | TOTAL FUND BALANCE                  | -669,902.37              | -15,252,163.09       |
|                             |    | TOTAL LIABILITIES + FUND BALANCE    | <u>1,159,705.98</u>      | <u>-7,868,271.26</u> |

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**BULLITT COUNTY BOARD OF EDUCATION**  
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**7**

| FUND: 400 DEBT SERVICE FUND |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |    |                                  |                          |                    |
|                             | 40 | 6101 CASH IN BANK                | .00                      | 1,725.54           |
|                             |    | TOTAL ASSETS                     | .00                      | 1,725.54           |
| <b>FUND BALANCE</b>         |    |                                  |                          |                    |
|                             | 40 | 7602 EXPENDITURES CONTROL        | .00                      | 698,726.20         |
|                             | 40 | 8736 RESTRICTED FOR DEBT SERVICE | .00                      | -700,451.74        |
|                             |    | TOTAL FUND BALANCE               | .00                      | -1,725.54          |
|                             |    | TOTAL LIABILITIES + FUND BALANCE | .00                      | -1,725.54          |

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**BULLITT COUNTY BOARD OF EDUCATION**  
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**8**

| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------------|-------|--------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                    |       |                                |                          |                      |
| 51                               | 6101  | CASH IN BANK                   | -344,879.27              | 730,374.38           |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 103,527.12           |
| 51                               | 64000 | DEFERRED OUTFLOWS-CERS         | .00                      | 494,062.00           |
| 51                               | 6400P | DEFERRED OUTFLOWS-CERS         | .00                      | 1,741,634.00         |
| TOTAL ASSETS                     |       |                                | -344,879.27              | 3,069,597.50         |
| <b>LIABILITIES</b>               |       |                                |                          |                      |
| 51                               | 7421  | ACCOUNTS PAYABLE               | .00                      | -2,392.67            |
| 51                               | 7421B | ACCOUNTS PAYABLE C CARD        | 34,856.11                | -1,473.85            |
| 51                               | 75410 | NET OPEB LIABILITY             | .00                      | -1,795,657.00        |
| 51                               | 7541P | NET PENSION LIABILITY          | .00                      | -5,228,232.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | -387,911.48              | 2,444,608.65         |
| 51                               | 77000 | DEFERRED INFLOWS-CERS          | .00                      | -94,016.00           |
| 51                               | 7700P | DEFERRED INFLOWS-CERS          | .00                      | -537,245.00          |
| TOTAL LIABILITIES                |       |                                | -353,055.37              | -5,214,407.87        |
| <b>FUND BALANCE</b>              |       |                                |                          |                      |
| 51                               | 6302  | REVENUES CONTROL               | -194,934.37              | -2,737,081.13        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 504,957.53               | 3,028,195.22         |
| 51                               | 87370 | RESTRICTED-OTHER               | .00                      | 1,395,611.00         |
| 51                               | 8737P | RESTRICTED-OTHER               | .00                      | 4,023,843.00         |
| 51                               | 8739  | RESTRICTED NET POSITION        | .00                      | -1,121,149.07        |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 387,911.48               | -2,444,608.65        |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 240.00               |
| 51                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | -240.00              |
| TOTAL FUND BALANCE               |       |                                | 697,934.64               | 2,144,810.37         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | <u>344,879.27</u>        | <u>-3,069,597.50</u> |

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**BULLITT COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2019 7**

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**9**

| FUND: 8 GOVERNMENTAL ASSESTS     |      |                                | NET CHANGE<br>FOR PERIOD  | ACCOUNT<br>BALANCE            |
|----------------------------------|------|--------------------------------|---------------------------|-------------------------------|
| <b>ASSETS</b>                    |      |                                |                           |                               |
| 80                               | 6201 | LAND                           | .00                       | 7,384,214.74                  |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                       | 1,147,978.74                  |
| 80                               | 6212 | ACCUMULATED DEPRECIATION-LD IM | .00                       | -62,182.17                    |
| 80                               | 6221 | BUILDINGS AND BUILDING IMPROVE | .00                       | 292,140,432.12                |
| 80                               | 6222 | ACCUM DEPRECIATION-BUILDINGS   | .00                       | -86,376,253.34                |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | -113,393.10               | 14,936,752.35                 |
| 80                               | 6232 | ACCUM DEPRECIATION TECH EQUIP  | 173,443.92                | -10,756,016.86                |
| 80                               | 6241 | FIXED ASSETS - VEHICLES        | -1,238,440.91             | 10,436,010.08                 |
| 80                               | 6242 | ACCUM. DEPRECIATION- EQUIPMENT | 1,387,068.45              | -6,989,781.76                 |
| 80                               | 6251 | GENERAL EQUIPMENT              | 626.10                    | 1,978,322.77                  |
| 80                               | 6252 | ACCUM DEPRECIATION GEN EQUIP   | 489.04                    | -1,058,579.54                 |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                       | 9,637,359.57                  |
| TOTAL ASSETS                     |      |                                | 209,793.50                | 232,418,256.70                |
| <b>FUND BALANCE</b>              |      |                                |                           |                               |
| 80                               | 6302 | REVENUES CONTROL               | 1,877.87                  | 6,744.81                      |
| 80                               | 7602 | EXPENDITURES CONTROL           | 2,191.00                  | 3,103.35                      |
| 80                               | 8710 | INVESTMENT IN GOVN ASSETS      | -213,862.37               | -232,428,104.86               |
| TOTAL FUND BALANCE               |      |                                | -209,793.50               | -232,418,256.70               |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | <u><u>-209,793.50</u></u> | <u><u>-232,418,256.70</u></u> |

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**BULLITT COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2019 7**

**P 10**  
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| FUND: 81 FOOD SERVICE FIXED ASSETS |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                      |      |                               |                          |                    |
| 81                                 | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 55,432.88          |
| 81                                 | 6232 | ACCUM DEPRECIATION TECH EQUIP | .00                      | -24,087.41         |
| 81                                 | 6251 | GENERAL EQUIPMENT             | .00                      | 4,367,389.89       |
| 81                                 | 6252 | ACCUM DEPRECIATION GEN EQUIP  | .00                      | -2,914,512.12      |
| TOTAL ASSETS                       |      |                               | .00                      | 1,484,223.24       |
| FUND BALANCE                       |      |                               |                          |                    |
| 81                                 | 8711 | NET INVESTMENT CAPITAL ASSETS | .00                      | -1,484,223.24      |
| TOTAL FUND BALANCE                 |      |                               | .00                      | -1,484,223.24      |
| TOTAL LIABILITIES + FUND BALANCE   |      |                               | .00                      | -1,484,223.24      |

\*\* END OF REPORT - Generated by Karen Weaver \*\*