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BULLITT COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 12

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| FUND: 1 GENERAL FUND             |                    |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                 |                          |                    |
| 10                               | 6101               | CASH IN BANK                    | -14,154,920.45           | 16,984,177.04      |
|                                  | TOTAL ASSETS       |                                 | -14,154,920.45           | 16,984,177.04      |
| <b>LIABILITIES</b>               |                    |                                 |                          |                    |
| 10                               | 7421               | ACCOUNTS PAYABLE                | .00                      | -638.46            |
| 10                               | 7421B              | ACCOUNTS PAYABLE C CARD         | 32,222.85                | -169,702.88        |
| 10                               | 7460               | WORKERS COMP PAYABLE            | .00                      | -1,440.56          |
| 10                               | 7460U              | UNEMPLOYMENT PAYABLE            | -3,608.53                | -23,524.45         |
| 10                               | 7461               | ACCR SALARIES & BENEFIT PAYABLE | .00                      | 7,617.12           |
| 10                               | 7461H              | HEALTH INSURER COST             | .00                      | -168.00            |
| 10                               | 7468               | HEALTH INSURANCES               | -542.24                  | -1,892.58          |
| 10                               | 7469A              | SHEPHERDSVILLE LOCAL TAX        | .00                      | 4,912.57           |
| 10                               | 7469E              | MT WASHINGTON LOCAL TAX         | .00                      | 892.83             |
| 10                               | 7471               | FEDERAL TAX WITHHELD PAYABLE    | 302.26                   | 953.47             |
| 10                               | 7472               | FICA WITHHELD PAYABLE           | 139.00                   | -10,741.40         |
| 10                               | 7473               | STATE TAX WITHHELD PAYABLE      | 152.10                   | 345.78             |
| 10                               | 7474               | KTRS WITHHELD PAYABLE           | .00                      | 68,450.24          |
| 10                               | 7475               | CERS WITHHELD PAYABLE           | .00                      | -140,501.97        |
| 10                               | 7481               | ADVANCES FROM GRANTORS          | .00                      | -110,047.40        |
| 10                               | 7490               | GARNISHMENT                     | .00                      | 1,273.64           |
| 10                               | 7499               | KESPA                           | .00                      | 904.38             |
| 10                               | 7603               | PURCHASE OBLIGATIONS            | -15,263,785.19           | 2,195,262.12       |
|                                  | TOTAL LIABILITIES  |                                 | -15,235,119.75           | 1,821,954.45       |
| <b>FUND BALANCE</b>              |                    |                                 |                          |                    |
| 10                               | 6302               | REVENUES CONTROL                | -2,879,987.67            | -84,889,584.08     |
| 10                               | 7602               | EXPENDITURES CONTROL            | 17,006,242.68            | 86,665,656.86      |
| 10                               | 8742               | COMMITTED - SICK LEAVE PAYABLE  | .00                      | -710,659.25        |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT    | 15,263,785.19            | -2,195,262.12      |
| 10                               | 8755               | ASSIGNED-PURCH OBL - PRD 13/YE  | .00                      | 163,321.53         |
| 10                               | 8757               | ASSIGNED - OTHER                | .00                      | -3,374,804.40      |
| 10                               | 8770               | UNASSIGNED FUND BALANCE         | .00                      | -14,464,800.03     |
|                                  | TOTAL FUND BALANCE |                                 | 29,390,040.20            | -18,806,131.49     |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                 | 14,154,920.45            | -16,984,177.04     |

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| FUND: 2 SPECIAL REVENUE          |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 20                               | 6101  | CASH IN BANK                   | -1,380,720.18            | -112,450.53        |
| 20                               | 6153  | ACCOUNTS RECEIVABLE            | .00                      | 7,092.59           |
| TOTAL ASSETS                     |       |                                | -1,380,720.18            | -105,357.94        |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 20                               | 7421  | ACCOUNTS PAYABLE               | .00                      | -5,968.94          |
| 20                               | 7421B | ACCOUNTS PAYABLE C CARD        | 27,448.67                | -29,633.98         |
| 20                               | 7603  | PURCHASE OBLIGATIONS           | -1,412,622.55            | 1,595,277.61       |
| TOTAL LIABILITIES                |       |                                | -1,385,173.88            | 1,559,674.69       |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 20                               | 6302  | REVENUES CONTROL               | -667,245.06              | -15,358,620.87     |
| 20                               | 7602  | EXPENDITURES CONTROL           | 2,020,516.57             | 16,095,336.05      |
| 20                               | 8731  | RESTRICTED GRANTS              | .00                      | -595,754.32        |
| 20                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 1,412,622.55             | -1,595,277.61      |
| 20                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 1,108,865.12       |
| 20                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | -1,108,865.12      |
| TOTAL FUND BALANCE               |       |                                | 2,765,894.06             | -1,454,316.75      |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | <u>1,380,720.18</u>      | <u>105,357.94</u>  |

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| FUND: 22 DISTR ACTIVITY (SPEC REV MY) |       |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|-------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |       |                                  |                          |                    |
| 22                                    | 6101  | CASH IN BANK                     | 71,610.86                | 648,853.43         |
|                                       |       | TOTAL ASSETS                     | 71,610.86                | 648,853.43         |
| <b>LIABILITIES</b>                    |       |                                  |                          |                    |
| 22                                    | 7421  | ACCOUNTS PAYABLE                 | 55.21                    | .00                |
| 22                                    | 7421B | ACCOUNTS PAYABLE C CARD          | 5,029.45                 | -17,759.81         |
| 22                                    | 7603  | PURCHASE OBLIGATIONS             | -2,147.81                | 70,378.28          |
|                                       |       | TOTAL LIABILITIES                | 2,936.85                 | 52,618.47          |
| <b>FUND BALANCE</b>                   |       |                                  |                          |                    |
| 22                                    | 6302  | REVENUES CONTROL                 | -122,374.52              | -386,010.51        |
| 22                                    | 7602  | EXPENDITURES CONTROL             | 45,679.00                | 250,851.68         |
| 22                                    | 8737  | RESTRICTED - OTHER               | .00                      | -495,934.79        |
| 22                                    | 8753  | ASSIGNED-PURCH OBL - CURRENT     | 2,147.81                 | -70,378.28         |
| 22                                    | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE   | .00                      | 31,680.71          |
| 22                                    | 8770  | UNASSIGNED FUND BALANCE          | .00                      | -31,680.71         |
|                                       |       | TOTAL FUND BALANCE               | -74,547.71               | -701,471.90        |
|                                       |       | TOTAL LIABILITIES + FUND BALANCE | -71,610.86               | -648,853.43        |

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| FUND: 25 SPECIAL REV STUDENT ACT FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |      |                                  |                          |                    |
| 25                                    | 6106 | OTHER CASH                       | .00                      | 904,835.29         |
|                                       |      | TOTAL ASSETS                     | .00                      | 904,835.29         |
| FUND BALANCE                          |      |                                  |                          |                    |
| 25                                    | 8737 | RESTRICTED - OTHER               | .00                      | -904,835.29        |
|                                       |      | TOTAL FUND BALANCE               | .00                      | -904,835.29        |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -904,835.29        |

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| FUND: 310 CAPITAL OUTLAY FUND    |                    |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                      |                          |                    |
| 31                               | 6101               | CASH IN BANK         | .00                      | 81,075.50          |
|                                  | TOTAL ASSETS       |                      | .00                      | 81,075.50          |
| FUND BALANCE                     |                    |                      |                          |                    |
| 31                               | 6302               | REVENUES CONTROL     | .00                      | -1,157,863.00      |
| 31                               | 7602               | EXPENDITURES CONTROL | .00                      | 1,076,787.50       |
|                                  | TOTAL FUND BALANCE |                      | .00                      | -81,075.50         |
| TOTAL LIABILITIES + FUND BALANCE |                    |                      | .00                      | -81,075.50         |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE       |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>                         |                    |                                |                          |                          |
| 32                                    | 6101               | CASH IN BANK                   | -61,234.25               | 3,204,038.67             |
|                                       | TOTAL ASSETS       |                                | -61,234.25               | 3,204,038.67             |
| <b>FUND BALANCE</b>                   |                    |                                |                          |                          |
| 32                                    | 6302               | REVENUES CONTROL               | -660,742.00              | -18,586,885.00           |
| 32                                    | 7602               | EXPENDITURES CONTROL           | 721,976.25               | 15,409,475.11            |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -.14                     |
| 32                                    | 8735               | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -26,627.99               |
| 32                                    | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -.65                     |
|                                       | TOTAL FUND BALANCE |                                | 61,234.25                | -3,204,038.67            |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                                | =====61,234.25=====      | ===== -3,204,038.67===== |

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| FUND: 360 CONSTRUCTION FUND      |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                |                          |                    |
| 36                               | 6101               | CASH IN BANK                   | -15,286.21               | 22,963,206.35      |
|                                  | TOTAL ASSETS       |                                | -15,286.21               | 22,963,206.35      |
| <b>LIABILITIES</b>               |                    |                                |                          |                    |
| 36                               | 7421B              | ACCOUNTS PAYABLE C CARD        | 10,389.36                | -37,537.57         |
| 36                               | 7603               | PURCHASE OBLIGATIONS           | -2,311.75                | 18,149,769.76      |
|                                  | TOTAL LIABILITIES  |                                | 8,077.61                 | 18,112,232.19      |
| <b>FUND BALANCE</b>              |                    |                                |                          |                    |
| 36                               | 6302               | REVENUES CONTROL               | -7,464.75                | -24,025,326.26     |
| 36                               | 7602               | EXPENDITURES CONTROL           | 12,361.60                | 3,151,866.05       |
| 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -2,052,208.57      |
| 36                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | 2,311.75                 | -18,149,769.76     |
| 36                               | 8755               | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 1,371,624.86       |
| 36                               | 8770               | UNASSIGNED FUND BALANCE        | .00                      | -1,371,624.86      |
|                                  | TOTAL FUND BALANCE |                                | 7,208.60                 | -41,075,438.54     |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | 15,286.21                | -22,963,206.35     |

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| 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                               | 6302               | REVENUES CONTROL            | -721,976.25              | -14,555,613.91     |
| 40                               | 7602               | EXPENDITURES CONTROL        | 721,976.25               | 15,270,027.66      |
| 40                               | 8736               | RESTRICTED FOR DEBT SERVICE | .00                      | -716,139.29        |
|                                  | TOTAL FUND BALANCE |                             | .00                      | -1,725.54          |
| TOTAL LIABILITIES + FUND BALANCE |                    |                             | .00                      | -1,725.54          |



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| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE        |
|----------------------------------|-------|--------------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>                    |       |                                |                          |                           |
| 51                               | 6101  | CASH IN BANK                   | -752,093.48              | -262,276.36               |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 165,243.65                |
| 51                               | 64000 | DEFERRED OUTFLOWS-CERS         | .00                      | 524,986.00                |
| 51                               | 6400P | DEFERRED OUTFLOWS-CERS         | .00                      | 1,293,843.00              |
| TOTAL ASSETS                     |       |                                | -752,093.48              | 1,721,796.29              |
| <b>LIABILITIES</b>               |       |                                |                          |                           |
| 51                               | 7421  | ACCOUNTS PAYABLE               | -106.51                  | -5,782.39                 |
| 51                               | 7421B | ACCOUNTS PAYABLE C CARD        | 18,369.14                | -13,186.88                |
| 51                               | 75410 | NET OPEB LIABILITY             | .00                      | -1,374,368.00             |
| 51                               | 7541P | NET PENSION LIABILITY          | .00                      | -5,748,369.00             |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | -1,229,357.07            | 155,722.51                |
| 51                               | 77000 | DEFERRED INFLOWS-CERS          | .00                      | -511,778.00               |
| 51                               | 7700P | DEFERRED INFLOWS-CERS          | .00                      | -268,255.00               |
| TOTAL LIABILITIES                |       |                                | -1,211,094.44            | -7,766,016.76             |
| <b>FUND BALANCE</b>              |       |                                |                          |                           |
| 51                               | 6302  | REVENUES CONTROL               | -4,661.99                | -4,017,676.13             |
| 51                               | 7602  | EXPENDITURES CONTROL           | 738,492.84               | 5,142,520.83              |
| 51                               | 87370 | RESTRICTED-OTHER               | .00                      | 1,361,160.00              |
| 51                               | 8737P | RESTRICTED-OTHER               | .00                      | 4,722,781.00              |
| 51                               | 8739  | RESTRICTED NET POSITION        | .00                      | -1,008,842.72             |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 1,229,357.07             | -155,722.51               |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 28,645.77                 |
| 51                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | -28,645.77                |
| TOTAL FUND BALANCE               |       |                                | 1,963,187.92             | 6,044,220.47              |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | =====752,093.48=====     | ===== -1,721,796.29 ===== |

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| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | 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                      | -176,980.05        |
| 80                               | 6221 | BUILDINGS AND BUILDING IMPROVE | .00                      | 306,642,803.04     |
| 80                               | 6222 | ACCUM DEPRECIATION-BUILDINGS   | .00                      | -99,418,300.74     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | -290,047.97              | 15,527,624.18      |
| 80                               | 6232 | ACCUM DEPRECIATION TECH EQUIP  | 284,001.24               | -12,114,236.66     |
| 80                               | 6241 | FIXED ASSETS - VEHICLES        | .00                      | 11,046,890.08      |
| 80                               | 6242 | ACCUM. DEPRECIATION- EQUIPMENT | .00                      | -8,257,941.91      |
| 80                               | 6251 | GENERAL EQUIPMENT              | 17,486.96                | 2,029,270.73       |
| 80                               | 6252 | ACCUM DEPRECIATION GEN EQUIP   | 260.00                   | -1,278,444.16      |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 11,174,464.53      |
| TOTAL ASSETS                     |      |                                | 11,700.23                | 233,707,342.52     |
| <b>FUND BALANCE</b>              |      |                                |                          |                    |
| 80                               | 6302 | REVENUES CONTROL               | 9,888.05                 | 1,888.29           |
| 80                               | 7602 | EXPENDITURES CONTROL           | 16,914.80                | 26,012.01          |
| 80                               | 8710 | INVESTMENT IN GOVN ASSETS      | -38,503.08               | -233,735,242.82    |
| TOTAL FUND BALANCE               |      |                                | -11,700.23               | -233,707,342.52    |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | -11,700.23               | -233,707,342.52    |

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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          | -199.99                  | 54,162.54          |
| 81                                 | 6232 | ACCUM DEPRECIATION TECH EQUIP | 199.99                   | -36,583.60         |
| 81                                 | 6251 | GENERAL EQUIPMENT             | .00                      | 4,430,751.74       |
| 81                                 | 6252 | ACCUM DEPRECIATION GEN EQUIP  | .00                      | -3,439,254.18      |
| TOTAL ASSETS                       |      |                               | .00                      | 1,009,076.50       |
| FUND BALANCE                       |      |                               |                          |                    |
| 81                                 | 8711 | NET INVESTMENT CAPITAL ASSETS | .00                      | -1,009,076.50      |
| TOTAL FUND BALANCE                 |      |                               | .00                      | -1,009,076.50      |
| TOTAL LIABILITIES + FUND BALANCE   |      |                               | .00                      | -1,009,076.50      |

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