

# BALANCE SHEET FOR 2025 11

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,544,616.13	54,524,072.54
	TOTAL ASSETS		-3,544,616.13	54,524,072.54
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	16.65
10	7421B	ACCOUNTS PAYABLE C CARD	-12,775.10	-48,590.58
10	7460	WORKERS COMP PAYABLE	14.48	.00
10	7460U	UNEMPLOYMENT PAYABLE	-3,147.98	-7,378.79
10	7461F	FED MATCHING	50,693.96	.00
10	7463A	AMERICAN FIDELITY FIXED TSA	.00	300.00
10	7463D	METROPOLITAN LIFE - TSA	.00	20,633.53
10	7468	HEALTH INSURANCES	-797.84	3.27
10	7469A	SHEPHERDSVILLE LOCAL TAX	.00	-102.65
10	7472	FICA WITHHELD PAYABLE	54.44	.00
10	7474	KTRS WITHHELD PAYABLE	.00	-165.33
10	7481	ADVANCES FROM GRANTORS	.00	-88,037.92
10	7603	PURCHASE OBLIGATIONS	-6,803,557.65	19,457,357.10
	TOTAL LIABILITIES		-6,769,515.69	19,334,035.28
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,037,689.51	-143,590,297.87
10	7602	EXPENDITURES CONTROL	8,548,263.68	93,017,750.98
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-646,145.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	6,803,557.65	-19,457,357.10
10	8757	ASSIGNED - OTHER	.00	-3,182,058.83
	TOTAL FUND BALANCE		10,314,131.82	-73,858,107.82
	TOTAL LIABILITIES + FUND BALANCE		3,544,616.13	-54,524,072.54

# BALANCE SHEET FOR 2025 11

				NET CHANGE	ACCOUNT
FUND: 2	SPECIAL REVENUE			FOR PERIOD	BALANCE
ASSETS					
20	6101	CASH IN BANK		838,216.07	1,335,348.51
	TOTAL ASSETS			838,216.07	1,335,348.51
LIABILITIES					
20	7421B	ACCOUNTS PAYABLE C CARD		-29,917.18	-46,485.71
20	7603	PURCHASE OBLIGATIONS		-590,285.81	1,925,222.48
	TOTAL LIABILITIES			-620,202.99	1,878,736.77
FUND BALANCE					
20	6302	REVENUES CONTROL		-1,917,149.03	-12,077,994.33
20	7602	EXPENDITURES CONTROL		1,108,850.14	11,534,362.98
20	8731	RESTRICTED GRANTS		.00	-1,630,985.78
20	8753	ASSIGNED-PURCH OBL - CURRENT		590,285.81	-1,925,222.48
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,108,865.12
20	8770	UNASSIGNED FUND BALANCE		.00	-223,110.79
	TOTAL FUND BALANCE			-218,013.08	-3,214,085.28
	TOTAL LIABILITIES + FUND BALANCE			-838,216.07	-1,335,348.51

06/04/2025 14:04 | BULLITT COUNTY BOARD OF EDUCATION | 1/5

| P 3

**BALANCE SHEET FOR 2025 11**

FUND: 22 DISTR ACTIVITY (SPEC REV MY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-47,499.25	706,487.60
			TOTAL ASSETS	-47,499.25	706,487.60
LIABILITIES					
	22	7421B	ACCOUNTS PAYABLE C CARD	3,285.89	-13,573.14
	22	7603	PURCHASE OBLIGATIONS	-33,110.25	73,657.69
			TOTAL LIABILITIES	-29,824.36	60,084.55
FUND BALANCE					
	22	6302	REVENUES CONTROL	-35,239.40	-477,033.78
	22	7602	EXPENDITURES CONTROL	79,452.76	505,535.44
	22	8737	RESTRICTED - OTHER	.00	-665,432.83
	22	8753	ASSIGNED-PURCH OBL - CURRENT	33,110.25	-73,657.69
	22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	31,680.71
	22	8770	UNASSIGNED FUND BALANCE	.00	-87,664.00
			TOTAL FUND BALANCE	77,323.61	-766,572.15
			TOTAL LIABILITIES + FUND BALANCE	47,499.25	-706,487.60

## BALANCE SHEET FOR 2025 11

FUND: 25 SPECIAL REV STUDENT ACT FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	1,103,597.65
			TOTAL ASSETS	.00	1,103,597.65
FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	7,545.88
	25	7602	EXPENDITURES CONTROL	.00	-1,818.94
	25	8737	RESTRICTED - OTHER	.00	-1,109,324.59
			TOTAL FUND BALANCE	.00	-1,103,597.65
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,103,597.65

## BALANCE SHEET FOR 2025 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	578,104.00	2,219,015.61
			TOTAL ASSETS	578,104.00	2,219,015.61
FUND BALANCE					
	31	6302	REVENUES CONTROL	-578,104.00	-1,168,899.00
	31	7602	EXPENDITURES CONTROL	.00	156,928.39
	31	8737	RESTRICTED - OTHER	.00	-1,207,045.00
			TOTAL FUND BALANCE	-578,104.00	-2,219,015.61
			TOTAL LIABILITIES + FUND BALANCE	-578,104.00	-2,219,015.61

## BALANCE SHEET FOR 2025 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-1,472,524.10	-523,806.59
			TOTAL ASSETS	-1,472,524.10	-523,806.59
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-19,800,194.00
	32	7602	EXPENDITURES CONTROL	1,472,524.10	20,396,431.87
	32	8737	RESTRICTED - OTHER	.00	-72,431.28
			TOTAL FUND BALANCE	1,472,524.10	523,806.59
			TOTAL LIABILITIES + FUND BALANCE	1,472,524.10	523,806.59

# BALANCE SHEET FOR 2025 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-4,535,539.56	52,303,567.22
			TOTAL ASSETS	-4,535,539.56	52,303,567.22
LIABILITIES					
	36	7421B	ACCOUNTS PAYABLE C CARD	-85,169.15	-207,806.59
	36	7603	PURCHASE OBLIGATIONS	-3,409,949.09	41,284,867.67
			TOTAL LIABILITIES	-3,495,118.24	41,077,061.08
FUND BALANCE					
	36	6302	REVENUES CONTROL	-13,245.83	-66,352,986.29
	36	7602	EXPENDITURES CONTROL	4,633,954.54	66,679,213.66
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,465,799.06
	36	8753	ASSIGNED-PURCH OBL - CURRENT	3,409,949.09	-41,284,867.67
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,371,624.86
	36	8770	UNASSIGNED FUND BALANCE	.00	-45,327,813.80
			TOTAL FUND BALANCE	8,030,657.80	-93,380,628.30
			TOTAL LIABILITIES + FUND BALANCE	4,535,539.56	-52,303,567.22

# BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	1,724.54
			TOTAL ASSETS	.00	1,724.54
FUND BALANCE					
	40	6302	REVENUES CONTROL	-1,933,783.15	-18,239,142.23
	40	7602	EXPENDITURES CONTROL	1,933,783.15	21,001,611.98
	40	8736	RESTRICTED FOR DEBT SERVICE	.00	-2,764,194.29
			TOTAL FUND BALANCE	.00	-1,724.54
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,724.54



# BALANCE SHEET FOR 2025 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-454,076.00	1,302,508.67
51	6171	INVENTORIES FOR CONSUMPTION	.00	60,927.07
51	64000	DEFERRED OUTFLOWS-CERS	.00	573,946.00
51	6400P	DEFERRED OUTFLOWS-CERS	.00	1,443,485.00
TOTAL ASSETS			-454,076.00	3,380,866.74
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-10,008.11
51	7421B	ACCOUNTS PAYABLE C CARD	-2,405.89	-10,014.87
51	75410	NET OPEB LIABILITY	.00	108,295.00
51	7541P	NET PENSION LIABILITY	.00	-5,033,071.00
51	7603	PURCHASE OBLIGATIONS	-1,056,582.24	845,036.24
51	77000	DEFERRED INFLOWS-CERS	.00	-2,087,472.00
51	7700P	DEFERRED INFLOWS-CERS	.00	-1,531,696.00
TOTAL LIABILITIES			-1,058,988.13	-7,718,930.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-613,059.75	-8,564,930.77
51	7602	EXPENDITURES CONTROL	1,069,541.64	7,282,445.08
51	87370	RESTRICTED-OTHER	.00	1,405,231.00
51	8737P	RESTRICTED-OTHER	.00	5,121,282.00
51	8739	RESTRICTED NET POSITION	.00	29,896.87
51	8739I	RESTRICTED NET POS-INVENTORY	.00	-60,927.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	1,056,582.24	-903,578.88
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	28,645.77
TOTAL FUND BALANCE			1,513,064.13	4,338,064.00
TOTAL LIABILITIES + FUND BALANCE			454,076.00	-3,380,866.74

# BALANCE SHEET FOR 2025 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,619,770.10
80	6211	LAND IMPROVEMENTS	.00	1,147,978.74
80	6212	ACCUMULATED DEPRECIATION-LD IM	.00	-406,575.81
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	344,067,423.80
80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-127,730,438.30
80	6231	TECHNOLOGY EQUIPMENT	-96,734.60	4,587,998.67
80	6232	ACCUM DEPRECIATION TECH EQUIP	92,966.68	-4,037,041.22
80	6241	FIXED ASSETS - VEHICLES	.00	11,801,637.82
80	6242	ACCUM. DEPRECIATION- EQUIPMENT	.00	-9,047,922.05
80	6251	GENERAL EQUIPMENT	-5,094.00	2,202,479.01
80	6252	ACCUM DEPRECIATION GEN EQUIP	5,094.00	-1,337,004.44
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	47,952,076.28
TOTAL ASSETS			-3,767.92	277,820,382.60
FUND BALANCE				
80	6302	REVENUES CONTROL	1,575.16	50,093.95
80	7602	EXPENDITURES CONTROL	2,192.76	19,592.38
80	8710	INVESTMENT IN GOVN ASSETS	.00	-277,890,068.93
TOTAL FUND BALANCE			3,767.92	-277,820,382.60
TOTAL LIABILITIES + FUND BALANCE			3,767.92	-277,820,382.60

# BALANCE SHEET FOR 2025 11

			NET CHANGE	ACCOUNT
FUND: 81 FOOD SERVICE FIXED ASSETS			FOR PERIOD	BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	22,481.69
81	6232	ACCUM DEPRECIATION TECH EQUIP	.00	-22,481.69
81	6251	GENERAL EQUIPMENT	-8,260.59	4,046,648.03
81	6252	ACCUM DEPRECIATION GEN EQUIP	7,654.36	-3,554,916.37
TOTAL ASSETS			-606.23	491,731.66
FUND BALANCE				
81	6302	REVENUES CONTROL	470.14	13,453.21
81	7602	EXPENDITURES CONTROL	136.09	6,799.85
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-511,984.72
TOTAL FUND BALANCE			606.23	-491,731.66
TOTAL LIABILITIES + FUND BALANCE			606.23	-491,731.66

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