

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
BALANCE SHEET FOR 2020 3

P
g1balsh1

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-176,876.03	2,787,119.76	
TOTAL ASSETS			-176,876.03	2,787,119.76	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-40.85	-40.85	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	6,110.84	.00	
10	7603	PURCHASE OBLIGATIONS	-98,234.56	530,275.74	
TOTAL LIABILITIES			-92,164.57	530,234.89	
FUND BALANCE					
10	6302	REVENUES CONTROL	-883,289.54	-5,031,851.81	
10	7602	EXPENDITURES CONTROL	1,054,095.58	2,371,861.09	
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-181,988.19	
10	8753	ASSIGNED-PURCH OBL - CURRENT	98,234.56	-530,275.74	
10	8770	UNASSIGNED FUND BALANCE	.00	54,900.00	
TOTAL FUND BALANCE			269,040.60	-3,317,354.65	
TOTAL LIABILITIES + FUND BALANCE			176,876.03	-2,787,119.76	

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
BALANCE SHEET FOR 2020 3

P
g1balsh2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-295,595.25	-88,867.88
	20	6153	ACCOUNTS RECEIVABLE	-46,549.14	96,270.86
		TOTAL ASSETS		-342,144.39	7,402.98
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-37,046.29	147,660.22
		TOTAL LIABILITIES		-37,046.29	147,660.22
FUND BALANCE					
	20	6302	REVENUES CONTROL	-62,929.21	-675,506.40
	20	7602	EXPENDITURES CONTROL	405,073.60	668,103.42
	20	8753	ASSIGNED-PURCH OBL - CURRENT	37,046.29	-147,660.22
		TOTAL FUND BALANCE		379,190.68	-155,063.20
		TOTAL LIABILITIES + FUND BALANCE		342,144.39	-7,402.98

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
 BALANCE SHEET FOR 2020 3

P
 g1balsh3t

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	79,200.00
			TOTAL ASSETS	.00	79,200.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-79,200.00
			TOTAL FUND BALANCE	.00	-79,200.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-79,200.00

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
BALANCE SHEET FOR 2020 3

P
g1balsh4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	- 7,256.25	- 241,274.41
			TOTAL ASSETS	- 7,256.25	- 241,274.41
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	- 407,435.44
	32	7602	EXPENDITURES CONTROL	7,256.25	649,048.85
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	- 339.00
			TOTAL FUND BALANCE	7,256.25	241,274.41
			TOTAL LIABILITIES + FUND BALANCE	7,256.25	241,274.41

10/03/2019 10:07
 9996smck

 BREATHITT CO. SCHOOLS - LIVE
 BALANCE SHEET FOR 2020 3

 P
 g1balsh5t

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	2.06	46,093.81
			TOTAL ASSETS	2.06	46,093.81
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	500.00	500.00
			TOTAL LIABILITIES	500.00	500.00
FUND BALANCE					
	36	6302	REVENUES CONTROL	-2.06	-5.86
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-46,087.95
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-500.00	-500.00
			TOTAL FUND BALANCE	-502.06	-46,593.81
			TOTAL LIABILITIES + FUND BALANCE	-2.06	-46,093.81

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
 BALANCE SHEET FOR 2020 3

P
 glbalsht 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	- 7,256.25	455,689.57
TOTAL LIABILITIES			- 7,256.25	455,689.57
FUND BALANCE				
40	6302	REVENUES CONTROL	- 7,256.25	- 649,048.85
40	7602	EXPENDITURES CONTROL	7,256.25	649,048.85
40	8753	ASSIGNED-PURCH OBL - CURRENT	7,256.25	- 455,689.57
TOTAL FUND BALANCE			7,256.25	- 455,689.57
TOTAL LIABILITIES + FUND BALANCE			.00	.00

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
BALANCE SHEET FOR 2020 3
P
g1balsh7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-55,285.57	274,598.16
51	6171	INVENTORIES FOR CONSUMPTION	.00	16,319.00
51	64000	DEF OUTFLOWS OPEB	.00	89,400.00
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	312,841.00
TOTAL ASSETS			-55,285.57	693,158.16
LIABILITIES				
51	75410	UNFUNDED LIAB OPEB	.00	-328,149.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-955,438.00
51	7603	PURCHASE OBLIGATIONS	-5,271.10	222,317.95
51	77000	DEF INFLOWS OPEB	.00	-17,181.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-103,754.00
TOTAL LIABILITIES			-5,271.10	-1,182,204.05
FUND BALANCE				
51	6302	REVENUES CONTROL	-157,974.75	-635,277.01
51	7602	EXPENDITURES CONTROL	213,260.32	344,359.85
51	87370	RESTRICTED OPEB	.00	255,930.00
51	8737P	RESTRICTED - OTHER	.00	746,351.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	5,271.10	-222,317.95
TOTAL FUND BALANCE			60,556.67	489,045.89
TOTAL LIABILITIES + FUND BALANCE			=====55,285.57=====	=====693,158.16=====

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
BALANCE SHEET FOR 2020 3
P
glsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	491,402.00
80	6211	LAND IMPROVEMENTS	.00	1,140,102.67
80	6212	ACCUMULATED DEPRECIATION-LAND	.00	-1,074,809.53
80	6221	BUILDING & BUILDING IMPROVEMEN	.00	34,753,917.22
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-20,914,801.79
80	6231	TECHNOLOGY EQUIPMENT	.00	4,170,399.99
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-3,961,277.79
80	6241	VEHICLES	.00	4,591,769.00
80	6242	AD - VEHICLES	.00	-3,409,037.11
80	6251	GENERAL EQUIPMENT	.00	1,817,792.67
80	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-970,592.87
TOTAL ASSETS			.00	16,634,864.46
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-16,634,864.46
TOTAL FUND BALANCE			.00	-16,634,864.46
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -16,634,864.46

10/03/2019 10:07
 9996smck

BREATHITT CO. SCHOOLS - LIVE
BALANCE SHEET FOR 2020 3

P
glsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDING & BUILDING IMPROVEMEN	.00	67,500.00
81	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-9,900.00
81	6231	TECHNOLOGY EQUIPMENT	.00	15,872.89
81	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-13,665.39
81	6251	GENERAL EQUIPMENT	.00	533,631.82
81	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-361,601.72
TOTAL ASSETS			.00	231,837.60
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-231,837.60
TOTAL FUND BALANCE			.00	-231,837.60
TOTAL LIABILITIES + FUND BALANCE			.00	-231,837.60

** END OF REPORT - Generated by stacy c mcknight **