

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

FUND: 1			GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		163,569.98	3,817,246.45
	TOTAL ASSETS			163,569.98	3,817,246.45
LIABILITIES					
10	7461	ACCR SALARIES & BENEFIT PAYABLE		-11,922.22	-1,370.17
10	7603	PURCHASE OBLIGATIONS		14,170.91	615,391.77
	TOTAL LIABILITIES			2,248.69	614,021.60
FUND BALANCE					
10	6302	REVENUES CONTROL		-950,185.23	-11,404,537.59
10	7602	EXPENDITURES CONTROL		798,537.47	7,685,443.64
10	8742	COMMITTED - SICK LEAVE PAYABLE		.00	-96,782.33
10	8753	ASSIGNED-PURCH OBL - CURRENT		-14,170.91	-615,391.77
	TOTAL FUND BALANCE			-165,818.67	-4,431,268.05
	TOTAL LIABILITIES + FUND BALANCE			-163,569.98	-3,817,246.45

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-509,377.03	-24,022.02
		TOTAL ASSETS	-509,377.03	-24,022.02
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	302,576.53	605,525.27
		TOTAL LIABILITIES	302,576.53	605,525.27
FUND BALANCE				
20	6302	REVENUES CONTROL	-583,798.99	-5,139,900.41
20	7602	EXPENDITURES CONTROL	1,093,176.02	5,163,922.43
20	8753	ASSIGNED-PURCH OBL - CURRENT	-302,576.53	-605,525.27
		TOTAL FUND BALANCE	206,800.50	-581,503.25
		TOTAL LIABILITIES + FUND BALANCE	509,377.03	24,022.02

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BALANCE SHEET FOR 2023 7

FUND: 25 STUDENT ACTIVITY FUND SP REV A				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	105,986.04
			TOTAL ASSETS	.00	105,986.04
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-105,986.04
			TOTAL FUND BALANCE	.00	-105,986.04
			TOTAL LIABILITIES + FUND BALANCE	.00	-105,986.04

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BALANCE SHEET FOR 2023 7

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-83,177.00
			TOTAL ASSETS	.00	-83,177.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-83,177.00
	31	7602	EXPENDITURES CONTROL	.00	166,354.00
			TOTAL FUND BALANCE	.00	83,177.00
			TOTAL LIABILITIES + FUND BALANCE	.00	83,177.00

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BALANCE SHEET FOR 2023 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	298,679.88	617,016.02
			TOTAL ASSETS	298,679.88	617,016.02
FUND BALANCE					
	32	6302	REVENUES CONTROL	-437,100.00	-1,451,395.37
	32	7602	EXPENDITURES CONTROL	138,420.12	834,379.35
			TOTAL FUND BALANCE	-298,679.88	-617,016.02
			TOTAL LIABILITIES + FUND BALANCE	-298,679.88	-617,016.02

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BALANCE SHEET FOR 2023 7

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,237,025.79	12,150,523.39	
TOTAL ASSETS			-1,237,025.79	12,150,523.39	
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS	468,367.76	865,606.75	
TOTAL LIABILITIES			468,367.76	865,606.75	
FUND BALANCE					
36	6302	REVENUES CONTROL	-2,052.97	-2,272,327.52	
36	7602	EXPENDITURES CONTROL	1,239,078.76	6,059,849.81	
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-15,938,045.68	
36	8753	ASSIGNED-PURCH OBL - CURRENT	-468,367.76	-865,606.75	
TOTAL FUND BALANCE			768,658.03	-13,016,130.14	
TOTAL LIABILITIES + FUND BALANCE			1,237,025.79	-12,150,523.39	

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BALANCE SHEET FOR 2023 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-138,420.12	1,033,980.38
			TOTAL LIABILITIES	-138,420.12	1,033,980.38
FUND BALANCE					
	40	6302	REVENUES CONTROL	-138,420.12	-525,348.81
	40	7602	EXPENDITURES CONTROL	138,420.12	525,348.81
	40	8753	ASSIGNED-PURCH OBL - CURRENT	138,420.12	-1,033,980.38
			TOTAL FUND BALANCE	138,420.12	-1,033,980.38
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-35,354.72	469,674.83
51	6171	INVENTORIES FOR CONSUMPTION	.00	25,182.00
51	64000	DEF OUTFLOWS OPEB	.00	138,762.00
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	105,245.00
TOTAL ASSETS			-35,354.72	738,863.83
LIABILITIES				
51	75410	UNFUNDED LIAB OPEB	.00	-254,328.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-847,204.00
51	7603	PURCHASE OBLIGATIONS	60,444.42	264,449.16
51	77000	DEF INFLOWS OPEB	.00	-150,730.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-161,708.00
TOTAL LIABILITIES			60,444.42	-1,149,520.84
FUND BALANCE				
51	6302	REVENUES CONTROL	-113,895.14	-1,268,733.24
51	7602	EXPENDITURES CONTROL	149,249.86	799,058.41
51	87370	RESTRICTED OPEB	.00	266,296.00
51	8737P	RESTRICTED - OTHER	.00	903,667.00
51	8739I	INVENTORIES	.00	-25,182.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-60,444.42	-264,449.16
TOTAL FUND BALANCE			-25,089.70	410,657.01
TOTAL LIABILITIES + FUND BALANCE			35,354.72	-738,863.83

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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	-1,123,779.39
80	6221	BUILDING & BUILDING IMPROVEMEN	.00	36,385,706.59
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-20,173,336.03
80	6231	TECHNOLOGY EQUIPMENT	.00	4,243,483.59
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-4,164,278.73
80	6241	VEHICLES	.00	4,945,405.00
80	6242	AD - VEHICLES	.00	-4,284,027.95
80	6251	GENERAL EQUIPMENT	.00	2,319,935.10
80	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-1,396,870.74
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	9,019,642.13
80	6262	AD-CONSTRUCTION WORK IN PROGRE	.00	-298.05
TOTAL ASSETS			.00	27,403,086.19
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-27,403,086.19
TOTAL FUND BALANCE			.00	-27,403,086.19
TOTAL LIABILITIES + FUND BALANCE			.00	-27,403,086.19

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BALANCE SHEET FOR 2023 7

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	-18,000.00
81	6231	TECHNOLOGY EQUIPMENT	.00	15,872.89
81	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-15,872.89
81	6241	VEHICLES	.00	46,460.00
81	6242	AD - VEHICLES	.00	-21,681.34
81	6251	GENERAL EQUIPMENT	.00	666,631.79
81	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-450,834.67
TOTAL ASSETS			.00	290,075.78
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-290,075.78
TOTAL FUND BALANCE			.00	-290,075.78
TOTAL LIABILITIES + FUND BALANCE			.00	-290,075.78

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