

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-119,606.43	5,245,664.17
		TOTAL ASSETS	-119,606.43	5,245,664.17
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	9,099.16	.00
10	7603	PURCHASE OBLIGATIONS	32,499.50	576,159.64
		TOTAL LIABILITIES	41,598.66	576,159.64
FUND BALANCE				
10	6302	REVENUES CONTROL	-934,513.36	-3,120,805.45
10	7602	EXPENDITURES CONTROL	1,045,020.63	2,408,807.92
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-59,438.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-32,499.50	-576,159.64
10	8770	UNASSIGNED FUND BALANCE	.00	-4,474,228.64
		TOTAL FUND BALANCE	78,007.77	-5,821,823.81
		TOTAL LIABILITIES + FUND BALANCE	119,606.43	-5,245,664.17

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-472,874.38	-332,446.98
		TOTAL ASSETS	-472,874.38	-332,446.98
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-116,669.99	278,603.00
		TOTAL LIABILITIES	-116,669.99	278,603.00
FUND BALANCE				
20	6302	REVENUES CONTROL	-462,317.05	-1,473,966.67
20	7602	EXPENDITURES CONTROL	935,191.43	1,806,413.65
20	8753	ASSIGNED-PURCH OBL - CURRENT	116,669.99	-278,603.00
		TOTAL FUND BALANCE	589,544.37	53,843.98
		TOTAL LIABILITIES + FUND BALANCE	472,874.38	332,446.98

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 3

FUND: 25 STUDENT ACTIVITY FUND SP REV A			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6106 OTHER CASH	.00	125,554.42
		TOTAL ASSETS	.00	125,554.42
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-125,554.42
		TOTAL FUND BALANCE	.00	-125,554.42
		TOTAL LIABILITIES + FUND BALANCE	.00	-125,554.42

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	79,100.00
		TOTAL ASSETS	.00	79,100.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-79,100.00
		TOTAL FUND BALANCE	.00	-79,100.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-79,100.00

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BALANCE SHEET FOR 2024 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-137,918.35	-99,170.59
		TOTAL ASSETS	-137,918.35	-99,170.59
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-585,106.00
	32	7602 EXPENDITURES CONTROL	137,918.35	684,276.59
		TOTAL FUND BALANCE	137,918.35	99,170.59
		TOTAL LIABILITIES + FUND BALANCE	137,918.35	99,170.59

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BALANCE SHEET FOR 2024 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-421,346.29	10,395,527.60
	TOTAL ASSETS		-421,346.29	10,395,527.60
FUND BALANCE				
36	6302	REVENUES CONTROL	-175,651.60	-494,896.12
36	7602	EXPENDITURES CONTROL	596,997.89	1,067,178.04
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-10,967,809.52
	TOTAL FUND BALANCE		421,346.29	-10,395,527.60
	TOTAL LIABILITIES + FUND BALANCE		421,346.29	-10,395,527.60

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BALANCE SHEET FOR 2024 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-137,918.35	1,312,591.11
		TOTAL LIABILITIES	-137,918.35	1,312,591.11
FUND BALANCE				
40	6302	REVENUES CONTROL	-137,918.35	-250,175.60
40	7602	EXPENDITURES CONTROL	137,918.35	250,175.60
40	8753	ASSIGNED-PURCH OBL - CURRENT	137,918.35	-1,312,591.11
		TOTAL FUND BALANCE	137,918.35	-1,312,591.11
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-81,699.19	216,634.81
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			-81,699.19	485,823.81
LIABILITIES				
51	75410	UNFUNDED LIAB OPEB	.00	-254,328.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-847,204.00
51	7603	PURCHASE OBLIGATIONS	12,134.64	255,459.90
51	77000	DEF INFLOWS OPEB	.00	-150,730.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-161,708.00
TOTAL LIABILITIES			12,134.64	-1,158,510.10
FUND BALANCE				
51	6302	REVENUES CONTROL	-142,074.16	-150,036.25
51	7602	EXPENDITURES CONTROL	223,773.35	345,826.35
51	87370	RESTRICTED OPEB	.00	266,296.00
51	8737P	RESTRICTED - OTHER	.00	903,667.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-412,424.91
51	8739I	INVENTORIES	.00	-25,182.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-12,134.64	-255,459.90
TOTAL FUND BALANCE			69,564.55	672,686.29
TOTAL LIABILITIES + FUND BALANCE			81,699.19	-485,823.81

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BALANCE SHEET FOR 2024 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	566,402.00
80	6211	LAND IMPROVEMENTS	.00	1,134,616.67
80	6212	ACCUMULATED DEPRECIATION-LAND	.00	-1,134,616.67
80	6221	BUILDING & BUILDING IMPROVEMEN	.00	37,333,715.39
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-21,001,220.82
80	6231	TECHNOLOGY EQUIPMENT	.00	4,275,439.85
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-4,199,746.33
80	6241	VEHICLES	.00	5,417,501.00
80	6242	AD - VEHICLES	.00	-4,506,726.46
80	6251	GENERAL EQUIPMENT	.00	2,482,378.95
80	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-1,561,789.38
80	6255	LEASED MACHINERY AND EQUIPMENT	.00	102,428.00
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	18,222,520.50
80	6262	AD-CONSTRUCTION WORK IN PROGRE	.00	-298.05
	TOTAL ASSETS		.00	37,130,604.65
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-37,130,604.65
	TOTAL FUND BALANCE		.00	-37,130,604.65
	TOTAL LIABILITIES + FUND BALANCE		.00	-37,130,604.65

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BALANCE SHEET FOR 2024 3

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	-20,700.00
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	-30,973.34
81	6251	GENERAL EQUIPMENT	.00	721,698.91
81	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-483,532.45
	TOTAL ASSETS		.00	300,453.12
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-300,453.12
	TOTAL FUND BALANCE		.00	-300,453.12
	TOTAL LIABILITIES + FUND BALANCE		.00	-300,453.12

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