

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	78,505.18	5,830,439.11
		TOTAL ASSETS	78,505.18	5,830,439.11
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	67,119.97	.00
10	7603	PURCHASE OBLIGATIONS	-72,205.27	1,428,456.33
		TOTAL LIABILITIES	-5,085.30	1,428,456.33
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,239,358.18	-11,322,669.36
10	7602	EXPENDITURES CONTROL	1,093,733.03	5,551,668.25
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-59,438.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	72,205.27	-1,428,456.33
		TOTAL FUND BALANCE	-73,419.88	-7,258,895.44
		TOTAL LIABILITIES + FUND BALANCE	-78,505.18	-5,830,439.11

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	91,180.21	-192,430.64
		TOTAL ASSETS	91,180.21	-192,430.64
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-72,441.02	704,215.65
		TOTAL LIABILITIES	-72,441.02	704,215.65
FUND BALANCE				
20	6302	REVENUES CONTROL	-910,888.93	-3,825,266.11
20	7602	EXPENDITURES CONTROL	819,708.72	4,017,696.75
20	8753	ASSIGNED-PURCH OBL - CURRENT	72,441.02	-704,215.65
		TOTAL FUND BALANCE	-18,739.19	-511,785.01
		TOTAL LIABILITIES + FUND BALANCE	-91,180.21	192,430.64

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

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 6

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

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	309,534.33
		TOTAL ASSETS	.00	309,534.33
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,041,454.00
	32	7602 EXPENDITURES CONTROL	.00	731,919.67
		TOTAL FUND BALANCE	.00	-309,534.33
		TOTAL LIABILITIES + FUND BALANCE	.00	-309,534.33

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-997,990.16	8,776,746.62
		TOTAL ASSETS	-997,990.16	8,776,746.62
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	5,000.00	5,000.00
		TOTAL LIABILITIES	5,000.00	5,000.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-41,756.52	-929,888.11
36	7602	EXPENDITURES CONTROL	1,039,746.68	3,020,001.01
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-10,866,859.52
36	8753	ASSIGNED-PURCH OBL - CURRENT	-5,000.00	-5,000.00
		TOTAL FUND BALANCE	992,990.16	-8,781,746.62
		TOTAL LIABILITIES + FUND BALANCE	997,990.16	-8,776,746.62

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	.00	1,194,568.08
		TOTAL LIABILITIES	.00	1,194,568.08
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-368,198.63
40	7602	EXPENDITURES CONTROL	.00	368,198.63
40	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,194,568.08
		TOTAL FUND BALANCE	.00	-1,194,568.08
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-28,046.91	213,603.72
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,230.00
51	64000	DEF OUTFLOWS OPEB	.00	126,300.00
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	174,970.00
TOTAL ASSETS			-28,046.91	538,103.72
LIABILITIES				
51	75410	UNFUNDED LIAB OPEB	.00	-285,792.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,047,054.00
51	7603	PURCHASE OBLIGATIONS	-31,619.76	265,242.77
51	77000	DEF INFLOWS OPEB	.00	-126,364.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-22,493.00
TOTAL LIABILITIES			-31,619.76	-1,216,460.23
FUND BALANCE				
51	6302	REVENUES CONTROL	-133,637.00	-1,075,259.26
51	7602	EXPENDITURES CONTROL	161,683.91	861,655.54
51	87370	RESTRICTED OPEB	.00	285,856.00
51	8737P	RESTRICTED - OTHER	.00	894,577.00
51	8739I	INVENTORIES	.00	-23,230.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	31,619.76	-265,242.77
TOTAL FUND BALANCE			59,666.67	678,356.51
TOTAL LIABILITIES + FUND BALANCE			28,046.91	-538,103.72

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

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	37,056,534.07
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-20,993,519.55
80	6231	TECHNOLOGY EQUIPMENT	.00	4,275,439.85
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-4,199,746.33
80	6241	VEHICLES	.00	5,425,501.00
80	6242	AD - VEHICLES	.00	-4,507,526.46
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	123,210.00
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	18,039,926.50
80	6262	AD-CONSTRUCTION WORK IN PROGRE	.00	-298.05
	TOTAL ASSETS		.00	36,706,512.60
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-36,706,512.60
	TOTAL FUND BALANCE		.00	-36,706,512.60
	TOTAL LIABILITIES + FUND BALANCE		.00	-36,706,512.60

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 6

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	726,708.91
81	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-483,949.45
	TOTAL ASSETS		.00	305,046.12
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-305,046.12
	TOTAL FUND BALANCE		.00	-305,046.12
	TOTAL LIABILITIES + FUND BALANCE		.00	-305,046.12

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