

# BREATHITT COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	16,799.69	6,096,446.37
		TOTAL ASSETS	16,799.69	6,096,446.37
LIABILITIES				
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	65,667.29	.00
	10	7603 PURCHASE OBLIGATIONS	-122,125.98	1,219,415.98
		TOTAL LIABILITIES	-56,458.69	1,219,415.98
FUND BALANCE				
	10	6302 REVENUES CONTROL	-1,131,174.77	-14,798,873.80
	10	7602 EXPENDITURES CONTROL	1,048,707.79	8,761,865.43
	10	8742 COMMITTED - SICK LEAVE PAYABLE	.00	-59,438.00
	10	8753 ASSIGNED-PURCH OBL - CURRENT	122,125.98	-1,219,415.98
		TOTAL FUND BALANCE	39,659.00	-7,315,862.35
		TOTAL LIABILITIES + FUND BALANCE	-16,799.69	-6,096,446.37

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## BALANCE SHEET FOR 2024 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	377,798.46	464,956.63
			TOTAL ASSETS	377,798.46	464,956.63
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	37,741.71	839,013.35
			TOTAL LIABILITIES	37,741.71	839,013.35
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,072,136.24	-6,464,024.15
	20	7602	EXPENDITURES CONTROL	694,337.78	5,999,067.52
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-37,741.71	-839,013.35
			TOTAL FUND BALANCE	-415,540.17	-1,303,969.98
			TOTAL LIABILITIES + FUND BALANCE	-377,798.46	-464,956.63

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## BALANCE SHEET FOR 2024 9

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

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## BALANCE SHEET FOR 2024 9

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 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-614,599.35	-548,405.27
			TOTAL ASSETS	-614,599.35	-548,405.27
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-1,041,454.00
	32	7602	EXPENDITURES CONTROL	614,599.35	1,589,859.27
			TOTAL FUND BALANCE	614,599.35	548,405.27
			TOTAL LIABILITIES + FUND BALANCE	614,599.35	548,405.27

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## BALANCE SHEET FOR 2024 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-200,171.39	8,105,023.02
	TOTAL ASSETS		-200,171.39	8,105,023.02
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	12,136.00	211,232.26
	TOTAL LIABILITIES		12,136.00	211,232.26
FUND BALANCE				
36	6302	REVENUES CONTROL	-92,197.18	-1,096,815.41
36	7602	EXPENDITURES CONTROL	292,368.57	3,858,651.91
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-10,866,859.52
36	8753	ASSIGNED-PURCH OBL - CURRENT	-12,136.00	-211,232.26
	TOTAL FUND BALANCE		188,035.39	-8,316,255.28
	TOTAL LIABILITIES + FUND BALANCE		200,171.39	-8,105,023.02

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## BALANCE SHEET FOR 2024 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-614,599.35	336,628.48
			TOTAL LIABILITIES	-614,599.35	336,628.48
FUND BALANCE					
	40	6302	REVENUES CONTROL	-614,599.35	-1,226,138.23
	40	7602	EXPENDITURES CONTROL	614,599.35	1,226,138.23
	40	8753	ASSIGNED-PURCH OBL - CURRENT	614,599.35	-336,628.48
			TOTAL FUND BALANCE	614,599.35	-336,628.48
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

# BREATHITT COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-46,535.77	75,115.37
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			-46,535.77	399,615.37
LIABILITIES				
51	75410	UNFUNDED LIAB OPEB	.00	-285,792.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,047,054.00
51	7603	PURCHASE OBLIGATIONS	-85,811.28	221,797.78
51	77000	DEF INFLOWS OPEB	.00	-126,364.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-22,493.00
TOTAL LIABILITIES			-85,811.28	-1,259,905.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-142,114.52	-1,427,315.91
51	7602	EXPENDITURES CONTROL	188,650.29	1,352,200.54
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	85,811.28	-221,797.78
TOTAL FUND BALANCE			132,347.05	860,289.85
TOTAL LIABILITIES + FUND BALANCE			46,535.77	-399,615.37



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## BALANCE SHEET FOR 2024 9

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

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## BALANCE SHEET FOR 2024 9

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

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