

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-355,287.27	5,741,159.10
		TOTAL ASSETS	-355,287.27	5,741,159.10
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-42,972.83	-42,972.83
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-35,181.89	-35,181.89
10	7603	PURCHASE OBLIGATIONS	-132,437.10	1,086,978.88
		TOTAL LIABILITIES	-210,591.82	1,008,824.16
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,118,364.72	-15,917,238.52
10	7602	EXPENDITURES CONTROL	1,551,806.71	10,313,672.14
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-59,438.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	132,437.10	-1,086,978.88
		TOTAL FUND BALANCE	565,879.09	-6,749,983.26
		TOTAL LIABILITIES + FUND BALANCE	355,287.27	-5,741,159.10

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-136,498.86	328,457.77
		TOTAL ASSETS	-136,498.86	328,457.77
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-7,265.14	-7,265.14
20	7603	PURCHASE OBLIGATIONS	-112,993.33	726,020.02
		TOTAL LIABILITIES	-120,258.47	718,754.88
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,101,370.69	-7,565,394.84
20	7602	EXPENDITURES CONTROL	1,245,134.69	7,244,202.21
20	8753	ASSIGNED-PURCH OBL - CURRENT	112,993.33	-726,020.02
		TOTAL FUND BALANCE	256,757.33	-1,047,212.65
		TOTAL LIABILITIES + FUND BALANCE	136,498.86	-328,457.77

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 10

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 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-14,235.52	-562,640.79
		TOTAL ASSETS	-14,235.52	-562,640.79
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,041,454.00
	32	7602 EXPENDITURES CONTROL	14,235.52	1,604,094.79
		TOTAL FUND BALANCE	14,235.52	562,640.79
		TOTAL LIABILITIES + FUND BALANCE	14,235.52	562,640.79

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BALANCE SHEET FOR 2024 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	110,989.86	8,216,012.88
		TOTAL ASSETS	110,989.86	8,216,012.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	2,392,000.48	2,603,232.74
		TOTAL LIABILITIES	2,392,000.48	2,603,232.74
FUND BALANCE				
36	6302	REVENUES CONTROL	-218,502.55	-1,315,317.96
36	7602	EXPENDITURES CONTROL	107,512.69	3,966,164.60
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-10,866,859.52
36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,392,000.48	-2,603,232.74
		TOTAL FUND BALANCE	-2,502,990.34	-10,819,245.62
		TOTAL LIABILITIES + FUND BALANCE	-110,989.86	-8,216,012.88

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-320,709.69	15,918.79
		TOTAL LIABILITIES	-320,709.69	15,918.79
FUND BALANCE				
40	6302	REVENUES CONTROL	-320,709.69	-1,546,847.92
40	7602	EXPENDITURES CONTROL	320,709.69	1,546,847.92
40	8753	ASSIGNED-PURCH OBL - CURRENT	320,709.69	-15,918.79
		TOTAL FUND BALANCE	320,709.69	-15,918.79
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-11,184.63	63,930.74
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			-11,184.63	388,430.74
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-27.90	-27.90
51	75410	UNFUNDED LIAB OPEB	.00	-285,792.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,047,054.00
51	7603	PURCHASE OBLIGATIONS	2,292.34	224,090.12
51	77000	DEF INFLOWS OPEB	.00	-126,364.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-22,493.00
TOTAL LIABILITIES			2,264.44	-1,257,640.78
FUND BALANCE				
51	6302	REVENUES CONTROL	-140,516.30	-1,567,832.21
51	7602	EXPENDITURES CONTROL	151,728.83	1,503,929.37
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	-2,292.34	-224,090.12
TOTAL FUND BALANCE			8,920.19	869,210.04
TOTAL LIABILITIES + FUND BALANCE			11,184.63	-388,430.74

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 10

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 10

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 **