

# BREATHITT COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-128,472.61	5,302,135.61
		TOTAL ASSETS	-128,472.61	5,302,135.61
LIABILITIES				
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	-35,457.93	-35,457.93
	10	7603 PURCHASE OBLIGATIONS	269,392.19	1,390,388.80
		TOTAL LIABILITIES	233,934.26	1,354,930.87
FUND BALANCE				
	10	6302 REVENUES CONTROL	-989,923.23	-9,323,967.20
	10	7602 EXPENDITURES CONTROL	1,153,853.77	4,110,579.01
	10	8742 COMMITTED - SICK LEAVE PAYABLE	.00	-59,438.00
	10	8753 ASSIGNED-PURCH OBL - CURRENT	-269,392.19	-1,390,388.80
	10	8770 UNASSIGNED FUND BALANCE	.00	6,148.51
		TOTAL FUND BALANCE	-105,461.65	-6,657,066.48
		TOTAL LIABILITIES + FUND BALANCE	128,472.61	-5,302,135.61

# BREATHITT COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	677,882.97	-226,384.07
			TOTAL ASSETS	677,882.97	-226,384.07
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-197,170.95	320,071.31
			TOTAL LIABILITIES	-197,170.95	320,071.31
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,530,292.82	-3,268,650.75
	20	7602	EXPENDITURES CONTROL	852,409.85	3,495,034.82
	20	8753	ASSIGNED-PURCH OBL - CURRENT	197,170.95	-320,071.31
			TOTAL FUND BALANCE	-480,712.02	-93,687.24
			TOTAL LIABILITIES + FUND BALANCE	-677,882.97	226,384.07

# BREATHITT COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 4

FUND: 25 STUDENT ACTIVITY FUND SP REV A				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	114,668.65
			TOTAL ASSETS	.00	114,668.65
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-114,668.65
			TOTAL FUND BALANCE	.00	-114,668.65
			TOTAL LIABILITIES + FUND BALANCE	.00	-114,668.65

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## BALANCE SHEET FOR 2025 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-51,512.64
			TOTAL ASSETS	.00	-51,512.64
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-72,000.00
	31	7602	EXPENDITURES CONTROL	.00	123,512.64
			TOTAL FUND BALANCE	.00	51,512.64
			TOTAL LIABILITIES + FUND BALANCE	.00	51,512.64

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## BALANCE SHEET FOR 2025 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-616.73	-161,421.01
			TOTAL ASSETS	-616.73	-161,421.01
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-642,920.00
	32	7602	EXPENDITURES CONTROL	616.73	804,341.01
			TOTAL FUND BALANCE	616.73	161,421.01
			TOTAL LIABILITIES + FUND BALANCE	616.73	161,421.01

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## BALANCE SHEET FOR 2025 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,436,519.88	17,315,611.99
	TOTAL ASSETS		1,436,519.88	17,315,611.99
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	32,435.00	54,860.00
	TOTAL LIABILITIES		32,435.00	54,860.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,033,554.44	-14,551,668.20
36	7602	EXPENDITURES CONTROL	597,034.56	3,643,407.87
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,996,351.66
36	8753	ASSIGNED-PURCH OBL - CURRENT	-32,435.00	-54,860.00
36	8770	UNASSIGNED FUND BALANCE	.00	-1,411,000.00
	TOTAL FUND BALANCE		-1,468,954.88	-17,370,471.99
	TOTAL LIABILITIES + FUND BALANCE		-1,436,519.88	-17,315,611.99

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## BALANCE SHEET FOR 2025 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-30,657.27	1,306,279.38
			TOTAL LIABILITIES	-30,657.27	1,306,279.38
FUND BALANCE					
	40	6302	REVENUES CONTROL	-67,873.94	-309,731.22
	40	7602	EXPENDITURES CONTROL	67,873.94	309,731.22
	40	8753	ASSIGNED-PURCH OBL - CURRENT	30,657.27	-1,306,279.38
			TOTAL FUND BALANCE	30,657.27	-1,306,279.38
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

# BREATHITT COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-21,531.74	-135,797.39
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			-21,531.74	188,702.61
LIABILITIES				
51	75410	UNFUNDED LIAB OPEB	.00	-285,792.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,047,054.00
51	7603	PURCHASE OBLIGATIONS	24,266.05	283,959.67
51	77000	DEF INFLOWS OPEB	.00	-126,364.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-22,493.00
TOTAL LIABILITIES			24,266.05	-1,197,743.33
FUND BALANCE				
51	6302	REVENUES CONTROL	-165,332.52	-351,040.41
51	7602	EXPENDITURES CONTROL	186,864.26	491,214.50
51	87370	RESTRICTED OPEB	.00	285,856.00
51	8737P	RESTRICTED - OTHER	.00	894,577.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-4,376.70
51	8739I	INVENTORIES	.00	-23,230.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-24,266.05	-283,959.67
TOTAL FUND BALANCE			-2,734.31	1,009,040.72
TOTAL LIABILITIES + FUND BALANCE			21,531.74	-188,702.61

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## BALANCE SHEET FOR 2025 4

FUND: 8      GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	591,402.00
80	6211	LAND IMPROVEMENTS	.00	1,518,760.47
80	6212	ACCUMULATED DEPRECIATION-LAND	.00	-1,059,008.86
80	6221	BUILDING & BUILDING IMPROVEMEN	.00	58,111,017.42
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-21,601,827.53
80	6231	TECHNOLOGY EQUIPMENT	.00	3,097,341.69
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-3,017,150.38
80	6241	VEHICLES	.00	6,294,233.00
80	6242	AD - VEHICLES	.00	-4,672,129.23
80	6251	GENERAL EQUIPMENT	.00	2,516,253.94
80	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-1,421,117.69
80	6255	LEASED MACHINERY AND EQUIPMENT	.00	123,210.00
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,363,323.90
80	6262	AD-CONSTRUCTION WORK IN PROGRE	.00	-298.05
	TOTAL ASSETS		.00	42,844,010.68
LIABILITIES				
80	6256	ACCUM DEP- LEASED MACHINERY	.00	-24,642.00
	TOTAL LIABILITIES		.00	-24,642.00
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-42,819,368.68
	TOTAL FUND BALANCE		.00	-42,819,368.68
	TOTAL LIABILITIES + FUND BALANCE		.00	-42,844,010.68

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## BALANCE SHEET FOR 2025 4

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	-23,400.00
81	6231	TECHNOLOGY EQUIPMENT	.00	14,324.97
81	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-14,324.97
81	6251	GENERAL EQUIPMENT	.00	588,115.84
81	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-348,414.56
TOTAL ASSETS			.00	283,801.28
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-283,801.28
TOTAL FUND BALANCE			.00	-283,801.28
TOTAL LIABILITIES + FUND BALANCE			.00	-283,801.28

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