

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	538,088.11	5,840,223.72
		TOTAL ASSETS	538,088.11	5,840,223.72
LIABILITIES				
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	-36,184.02	-71,641.95
	10	7603 PURCHASE OBLIGATIONS	-60,109.14	1,330,279.66
		TOTAL LIABILITIES	-96,293.16	1,258,637.71
FUND BALANCE				
	10	6302 REVENUES CONTROL	-1,587,694.12	-10,856,598.81
	10	7602 EXPENDITURES CONTROL	1,085,790.03	5,196,369.04
	10	8742 COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
	10	8753 ASSIGNED-PURCH OBL - CURRENT	60,109.14	-1,330,279.66
		TOTAL FUND BALANCE	-441,794.95	-7,098,861.43
		TOTAL LIABILITIES + FUND BALANCE	-538,088.11	-5,840,223.72

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-327,997.67	-554,381.74
			TOTAL ASSETS	-327,997.67	-554,381.74
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-6,244.31	313,827.00
			TOTAL LIABILITIES	-6,244.31	313,827.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-238,793.01	-3,653,356.76
	20	7602	EXPENDITURES CONTROL	566,790.68	4,207,738.50
	20	8753	ASSIGNED-PURCH OBL - CURRENT	6,244.31	-313,827.00
			TOTAL FUND BALANCE	334,241.98	240,554.74
			TOTAL LIABILITIES + FUND BALANCE	327,997.67	554,381.74

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BALANCE SHEET FOR 2025 5

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 5

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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	395,824.64	234,403.63
			TOTAL ASSETS	395,824.64	234,403.63
FUND BALANCE					
	32	6302	REVENUES CONTROL	-441,014.00	-1,083,934.00
	32	7602	EXPENDITURES CONTROL	45,189.36	849,530.37
			TOTAL FUND BALANCE	-395,824.64	-234,403.63
			TOTAL LIABILITIES + FUND BALANCE	-395,824.64	-234,403.63

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BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,324,472.78	15,991,139.21
TOTAL ASSETS			-1,324,472.78	15,991,139.21
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	54,860.00
TOTAL LIABILITIES			.00	54,860.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-14.67	-14,551,682.87
36	7602	EXPENDITURES CONTROL	1,324,487.45	4,967,895.32
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-6,407,351.66
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-54,860.00
TOTAL FUND BALANCE			1,324,472.78	-16,045,999.21
TOTAL LIABILITIES + FUND BALANCE			1,324,472.78	-15,991,139.21

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BALANCE SHEET FOR 2025 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-45,755.61	1,260,523.77
			TOTAL LIABILITIES	-45,755.61	1,260,523.77
FUND BALANCE					
	40	6302	REVENUES CONTROL	-45,755.61	-355,486.83
	40	7602	EXPENDITURES CONTROL	45,755.61	355,486.83
	40	8753	ASSIGNED-PURCH OBL - CURRENT	45,755.61	-1,260,523.77
			TOTAL FUND BALANCE	45,755.61	-1,260,523.77
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	10,170.62	-125,626.77	
51	6171	INVENTORIES FOR CONSUMPTION	.00	14,312.00	
51	64000	DEF OUTFLOWS OPEB	.00	77,178.00	
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	200,392.00	
51	65410	FUNDED OPEB ASSET	.00	20,974.00	
TOTAL ASSETS			10,170.62	187,229.23	
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITY	.00	-974,787.00	
51	7603	PURCHASE OBLIGATIONS	46,907.31	330,866.98	
51	77000	DEF INFLOWS OPEB	.00	-364,907.00	
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-159,634.00	
TOTAL LIABILITIES			46,907.31	-1,168,461.02	
FUND BALANCE					
51	6302	REVENUES CONTROL	-175,141.73	-530,558.84	
51	7602	EXPENDITURES CONTROL	164,971.11	656,185.61	
51	87370	RESTRICTED OPEB	.00	266,755.00	
51	8737P	RESTRICTED - OTHER	.00	934,029.00	
51	8739I	INVENTORIES	.00	-14,312.00	
51	8753	ASSIGNED-PURCH OBL - CURRENT	-46,907.31	-330,866.98	
TOTAL FUND BALANCE			-57,077.93	981,231.79	
TOTAL LIABILITIES + FUND BALANCE			-10,170.62	-187,229.23	

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BALANCE SHEET FOR 2025 5

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	-21,602,125.58
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
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 5

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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