

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	498,234.06	3,256,634.30	
10	6130	INTERFUND RECEIVABLES	.00	1,138,476.68	
TOTAL ASSETS			498,234.06	4,395,110.98	
LIABILITIES					
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-52,660.76	-86,871.50	
10	7603	PURCHASE OBLIGATIONS	186,150.22	1,143,509.16	
TOTAL LIABILITIES			133,489.46	1,056,637.66	
FUND BALANCE					
10	6302	REVENUES CONTROL	-1,570,386.74	-9,924,765.24	
10	7602	EXPENDITURES CONTROL	1,124,813.44	5,218,107.74	
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00	
10	8753	ASSIGNED-PURCH OBL - CURRENT	-186,150.22	-1,143,509.16	
10	8770	UNASSIGNED FUND BALANCE	.00	506,770.02	
TOTAL FUND BALANCE			-631,723.52	-5,451,748.64	
TOTAL LIABILITIES + FUND BALANCE			-498,234.06	-4,395,110.98	

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	463,783.13	130,886.15
		TOTAL ASSETS	463,783.13	130,886.15
LIABILITIES				
	20	7400 INTERFUND PAYABLES	.00	-1,138,476.68
	20	7481 DEFERRED REVENUE	.00	-9,753.65
	20	7603 PURCHASE OBLIGATIONS	66,386.08	241,870.55
		TOTAL LIABILITIES	66,386.08	-906,359.78
FUND BALANCE				
	20	6302 REVENUES CONTROL	-966,509.84	-1,393,470.13
	20	7602 EXPENDITURES CONTROL	502,726.71	2,410,814.31
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-66,386.08	-241,870.55
		TOTAL FUND BALANCE	-530,169.21	775,473.63
		TOTAL LIABILITIES + FUND BALANCE	-463,783.13	-130,886.15

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 25 STUDENT ACTIVITY FUND SP REV A				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	102,656.46
			TOTAL ASSETS	.00	102,656.46
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-102,656.46
			TOTAL FUND BALANCE	.00	-102,656.46
			TOTAL LIABILITIES + FUND BALANCE	.00	-102,656.46

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BALANCE SHEET FOR 2026 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	96,768.36
			TOTAL ASSETS	.00	96,768.36
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-67,500.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-29,268.36
			TOTAL FUND BALANCE	.00	-96,768.36
			TOTAL LIABILITIES + FUND BALANCE	.00	-96,768.36

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BALANCE SHEET FOR 2026 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	455,140.50	841,598.26
			TOTAL ASSETS	455,140.50	841,598.26
FUND BALANCE					
	32	6302	REVENUES CONTROL	-463,732.00	-1,060,658.00
	32	7602	EXPENDITURES CONTROL	8,591.50	288,181.06
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-69,121.32
			TOTAL FUND BALANCE	-455,140.50	-841,598.26
			TOTAL LIABILITIES + FUND BALANCE	-455,140.50	-841,598.26

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BALANCE SHEET FOR 2026 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,167,701.79	3,862,998.64
	TOTAL ASSETS			-1,167,701.79	3,862,998.64
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		80,203.19	255,966.05
	TOTAL LIABILITIES			80,203.19	255,966.05
FUND BALANCE					
36	6302	REVENUES CONTROL		-3,146.89	-95,593.49
36	7602	EXPENDITURES CONTROL		1,170,848.68	4,608,096.72
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-7,868,731.85
36	8753	ASSIGNED-PURCH OBL - CURRENT		-80,203.19	-255,966.05
36	8770	UNASSIGNED FUND BALANCE		.00	-506,770.02
	TOTAL FUND BALANCE			1,087,498.60	-4,118,964.69
	TOTAL LIABILITIES + FUND BALANCE			1,167,701.79	-3,862,998.64

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-9,114.95	1,328,421.32
			TOTAL LIABILITIES	-9,114.95	1,328,421.32
FUND BALANCE					
	40	6302	REVENUES CONTROL	-9,114.95	-353,055.61
	40	7602	EXPENDITURES CONTROL	9,114.95	353,055.61
	40	8753	ASSIGNED-PURCH OBL - CURRENT	9,114.95	-1,328,421.32
			TOTAL FUND BALANCE	9,114.95	-1,328,421.32
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2026 5

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	29,237.73	58,234.42	
51	6171	INVENTORIES FOR CONSUMPTION	.00	19,779.13	
51	64000	DEF OUTFLOWS OPEB	.00	71,860.00	
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	222,935.00	
51	65410	FUNDED OPEB ASSET	.00	29,511.00	
TOTAL ASSETS			29,237.73	402,319.55	
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00	
51	7603	PURCHASE OBLIGATIONS	-88,358.93	191,181.16	
51	77000	DEF INFLOWS OPEB	.00	-298,508.00	
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00	
TOTAL LIABILITIES			-88,358.93	-1,263,231.84	
FUND BALANCE					
51	6302	REVENUES CONTROL	-204,893.01	-860,737.79	
51	7602	EXPENDITURES CONTROL	175,655.28	802,503.37	
51	87370	RESTRICTED OPEB	.00	197,137.00	
51	8737P	RESTRICTED - OTHER	.00	932,970.00	
51	8739I	INVENTORIES	.00	-19,779.13	
51	8753	ASSIGNED-PURCH OBL - CURRENT	88,358.93	-191,181.16	
TOTAL FUND BALANCE			59,121.20	860,912.29	
TOTAL LIABILITIES + FUND BALANCE			-29,237.73	-402,319.55	

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	591,402.00
80	6211	LAND IMPROVEMENTS	.00	1,672,252.47
80	6212	ACCUMULATED DEPRECIATION-LAND	.00	-1,090,441.88
80	6221	BUILDING & BUILDING IMPROVEMEN	.00	57,681,806.35
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-22,734,070.97
80	6231	TECHNOLOGY EQUIPMENT	.00	3,201,497.69
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-3,059,459.31
80	6241	VEHICLES	.00	5,691,678.00
80	6242	AD - VEHICLES	.00	-4,258,189.12
80	6251	GENERAL EQUIPMENT	.00	2,644,552.52
80	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-1,564,408.84
80	6255	LEASED MACHINERY AND EQUIPMENT	.00	123,210.00
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,769,947.44
TOTAL ASSETS			.00	54,669,776.35
LIABILITIES				
80	6256	ACCUM DEP- LEASED MACHINERY	.00	-53,226.00
TOTAL LIABILITIES			.00	-53,226.00
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-54,616,550.35
TOTAL FUND BALANCE			.00	-54,616,550.35
TOTAL LIABILITIES + FUND BALANCE			.00	-54,669,776.35

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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	-26,100.00
81	6231	TECHNOLOGY EQUIPMENT	.00	14,324.97
81	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-14,324.97
81	6251	GENERAL EQUIPMENT	.00	599,315.84
81	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-385,879.03
TOTAL ASSETS			.00	254,836.81
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-254,836.81
TOTAL FUND BALANCE			.00	-254,836.81
TOTAL LIABILITIES + FUND BALANCE			.00	-254,836.81

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