

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-78,541.41	2,885,542.96	
10	6130	INTERFUND RECEIVABLES	.00	1,138,476.68	
TOTAL ASSETS			-78,541.41	4,024,019.64	
LIABILITIES					
10	7461	ACCR SALARIES & BENEFIT PAYABLE	10,473.44	.00	
10	7474	KTRS WITHHELD PAYABLE	91.08	.00	
10	7603	PURCHASE OBLIGATIONS	-113,230.65	970,648.82	
TOTAL LIABILITIES			-102,666.13	970,648.82	
FUND BALANCE					
10	6302	REVENUES CONTROL	-1,098,043.53	-7,240,685.84	
10	7602	EXPENDITURES CONTROL	1,166,020.42	2,818,248.18	
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00	
10	8753	ASSIGNED-PURCH OBL - CURRENT	113,230.65	-970,648.82	
10	8770	UNASSIGNED FUND BALANCE	.00	506,770.02	
TOTAL FUND BALANCE			181,207.54	-4,994,668.46	
TOTAL LIABILITIES + FUND BALANCE			78,541.41	-4,024,019.64	

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-106,088.30	76,415.30
		TOTAL ASSETS	-106,088.30	76,415.30
LIABILITIES				
	20	7400 INTERFUND PAYABLES	.00	-1,138,476.68
	20	7481 DEFERRED REVENUE	.00	-9,753.65
	20	7603 PURCHASE OBLIGATIONS	-6,045.61	285,299.34
		TOTAL LIABILITIES	-6,045.61	-862,930.99
FUND BALANCE				
	20	6302 REVENUES CONTROL	-457,087.98	-200,459.27
	20	7602 EXPENDITURES CONTROL	563,176.28	1,272,274.30
	20	8753 ASSIGNED-PURCH OBL - CURRENT	6,045.61	-285,299.34
		TOTAL FUND BALANCE	112,133.91	786,515.69
		TOTAL LIABILITIES + FUND BALANCE	106,088.30	-76,415.30

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

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 3

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

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-172,378.89	387,018.87
			TOTAL ASSETS	-172,378.89	387,018.87
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-596,926.00
	32	7602	EXPENDITURES CONTROL	172,378.89	279,028.45
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-69,121.32
			TOTAL FUND BALANCE	172,378.89	-387,018.87
			TOTAL LIABILITIES + FUND BALANCE	172,378.89	-387,018.87

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BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,950,698.31	4,969,379.25
	TOTAL ASSETS			-1,950,698.31	4,969,379.25
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-7,327.15	168,829.53
	TOTAL LIABILITIES			-7,327.15	168,829.53
FUND BALANCE					
36	6302	REVENUES CONTROL		-4,100.21	-11,401.35
36	7602	EXPENDITURES CONTROL		1,954,798.52	3,417,523.97
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-7,868,731.85
36	8753	ASSIGNED-PURCH OBL - CURRENT		7,327.15	-168,829.53
36	8770	UNASSIGNED FUND BALANCE		.00	-506,770.02
	TOTAL FUND BALANCE			1,958,025.46	-5,138,208.78
	TOTAL LIABILITIES + FUND BALANCE			1,950,698.31	-4,969,379.25

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-172,378.89	1,402,448.48
			TOTAL LIABILITIES	-172,378.89	1,402,448.48
FUND BALANCE					
	40	6302	REVENUES CONTROL	-172,378.89	-279,028.45
	40	7602	EXPENDITURES CONTROL	172,378.89	279,028.45
	40	8753	ASSIGNED-PURCH OBL - CURRENT	172,378.89	-1,402,448.48
			TOTAL FUND BALANCE	172,378.89	-1,402,448.48
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-54,439.21	-21,778.90
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		-54,439.21	322,306.23
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	-67,116.14	236,071.98
51	77000	DEF INFLOWS OPEB	.00	-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00
	TOTAL LIABILITIES		-67,116.14	-1,218,341.02
FUND BALANCE				
51	6302	REVENUES CONTROL	-154,968.26	-439,567.11
51	7602	EXPENDITURES CONTROL	209,407.47	461,346.01
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	67,116.14	-236,071.98
	TOTAL FUND BALANCE		121,555.35	896,034.79
	TOTAL LIABILITIES + FUND BALANCE		54,439.21	-322,306.23

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BALANCE SHEET FOR 2026 3

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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BALANCE SHEET FOR 2026 3

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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