

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND			
ASSETS				
	10 6101	CASH IN BANK	-34,924.56	3,221,709.74
	10 6130	INTERFUND RECEIVABLES	.00	1,138,476.68
		TOTAL ASSETS	-34,924.56	4,360,186.42
LIABILITIES				
	10 7461	ACCR SALARIES & BENEFIT PAYABLE	86,871.50	.00
	10 7603	PURCHASE OBLIGATIONS	-116,103.51	1,027,405.65
		TOTAL LIABILITIES	-29,232.01	1,027,405.65
FUND BALANCE				
	10 6302	REVENUES CONTROL	-1,339,864.82	-11,264,630.06
	10 7602	EXPENDITURES CONTROL	1,287,917.88	6,506,025.62
	10 8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
	10 8753	ASSIGNED-PURCH OBL - CURRENT	116,103.51	-1,027,405.65
	10 8770	UNASSIGNED FUND BALANCE	.00	506,770.02
		TOTAL FUND BALANCE	64,156.57	-5,387,592.07
		TOTAL LIABILITIES + FUND BALANCE	34,924.56	-4,360,186.42

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-265,707.94	-134,821.79
	TOTAL ASSETS		-265,707.94	-134,821.79
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-1,138,476.68
20	7421	ACCOUNTS PAYABLE	3.87	3.87
20	7481	DEFERRED REVENUE	.00	-9,753.65
20	7603	PURCHASE OBLIGATIONS	3,030.86	244,901.41
	TOTAL LIABILITIES		3,034.73	-903,325.05
FUND BALANCE				
20	6302	REVENUES CONTROL	-325,704.31	-1,719,174.44
20	7602	EXPENDITURES CONTROL	591,408.38	3,002,222.69
20	8753	ASSIGNED-PURCH OBL - CURRENT	-3,030.86	-244,901.41
	TOTAL FUND BALANCE		262,673.21	1,038,146.84
	TOTAL LIABILITIES + FUND BALANCE		265,707.94	134,821.79

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 25	STUDENT ACTIVITY FUND	SP REV A		
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

BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 310	CAPITAL OUTLAY FUND			
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 6

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

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BALANCE SHEET FOR 2026 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-584,800.64	3,278,198.00
	TOTAL ASSETS		-584,800.64	3,278,198.00
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-209,918.21	46,047.84
	TOTAL LIABILITIES		-209,918.21	46,047.84
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,627.16	-100,220.65
36	7602	EXPENDITURES CONTROL	589,427.80	5,197,524.52
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,375,501.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	209,918.21	-46,047.84
	TOTAL FUND BALANCE		794,718.85	-3,324,245.84
	TOTAL LIABILITIES + FUND BALANCE		584,800.64	-3,278,198.00

BALANCE SHEET FOR 2026 6

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

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BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 51	FOOD SERVICE FUND			
ASSETS				
51	6101	CASH IN BANK	22,692.40	80,926.82
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		22,692.40	425,011.95
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	102,195.54	293,376.70
51	77000	DEF INFLOWS OPEB	.00	-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00
	TOTAL LIABILITIES		102,195.54	-1,161,036.30
FUND BALANCE				
51	6302	REVENUES CONTROL	-140,466.34	-1,001,204.13
51	7602	EXPENDITURES CONTROL	117,773.94	920,277.31
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	-102,195.54	-293,376.70
	TOTAL FUND BALANCE		-124,887.94	736,024.35
	TOTAL LIABILITIES + FUND BALANCE		-22,692.40	-425,011.95

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BALANCE SHEET FOR 2026 6

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 IMPROVEMENT	.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	ACCUML DEPRECIATION-BUILD&IMPRO	.00	-26,100.00
81	6231	TECHNOLOGY EQUIPMENT	.00	14,324.97
81	6232	ACCUML DEPRECIATION - TECH EQUI	.00	-14,324.97
81	6251	GENERAL EQUIPMENT	.00	599,315.84
81	6252	ACCUMLATED 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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