

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	315,541.67	3,537,251.41
10	6130	INTERFUND RECEIVABLES	.00	1,138,476.68
		TOTAL ASSETS	315,541.67	4,675,728.09
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-30.00	-30.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-36,570.79	-36,570.79
10	7603	PURCHASE OBLIGATIONS	-54,629.30	972,776.35
		TOTAL LIABILITIES	-91,230.09	936,175.56
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,390,630.32	-12,655,260.38
10	7602	EXPENDITURES CONTROL	1,111,689.44	7,617,715.06
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	54,629.30	-972,776.35
10	8770	UNASSIGNED FUND BALANCE	.00	506,770.02
		TOTAL FUND BALANCE	-224,311.58	-5,611,903.65
		TOTAL LIABILITIES + FUND BALANCE	-315,541.67	-4,675,728.09

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-120,680.26	-255,502.05
		TOTAL ASSETS	-120,680.26	-255,502.05
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-1,138,476.68
20	7421	ACCOUNTS PAYABLE	-3.87	.00
20	7481	DEFERRED REVENUE	.00	-9,753.65
20	7603	PURCHASE OBLIGATIONS	-105,460.20	139,441.21
		TOTAL LIABILITIES	-105,464.07	-1,008,789.12
FUND BALANCE				
20	6302	REVENUES CONTROL	-405,549.91	-2,124,724.35
20	7602	EXPENDITURES CONTROL	526,234.04	3,528,456.73
20	8753	ASSIGNED-PURCH OBL - CURRENT	105,460.20	-139,441.21
		TOTAL FUND BALANCE	226,144.33	1,264,291.17
		TOTAL LIABILITIES + FUND BALANCE	120,680.26	255,502.05

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-302,824.56	538,773.70
	TOTAL ASSETS		-302,824.56	538,773.70
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,060,658.00
32	7602	EXPENDITURES CONTROL	302,824.56	591,005.62
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-69,121.32
	TOTAL FUND BALANCE		302,824.56	-538,773.70
	TOTAL LIABILITIES + FUND BALANCE		302,824.56	-538,773.70

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BALANCE SHEET FOR 2026 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-25,458.93	3,252,739.07
		TOTAL ASSETS	-25,458.93	3,252,739.07
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-11,576.00	34,471.84
		TOTAL LIABILITIES	-11,576.00	34,471.84
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,322.21	-111,542.86
36	7602	EXPENDITURES CONTROL	36,781.14	5,234,305.66
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,375,501.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	11,576.00	-34,471.84
		TOTAL FUND BALANCE	37,034.93	-3,287,210.91
		TOTAL LIABILITIES + FUND BALANCE	25,458.93	-3,252,739.07

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-302,824.56	1,025,596.76
		TOTAL LIABILITIES	-302,824.56	1,025,596.76
FUND BALANCE				
40	6302	REVENUES CONTROL	-302,824.56	-655,880.17
40	7602	EXPENDITURES CONTROL	302,824.56	655,880.17
40	8753	ASSIGNED-PURCH OBL - CURRENT	302,824.56	-1,025,596.76
		TOTAL FUND BALANCE	302,824.56	-1,025,596.76
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-30,255.90	50,670.92
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		-30,255.90	394,756.05
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	-55,284.30	238,092.40
51	77000	DEF INFLOWS OPEB	.00	-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00
	TOTAL LIABILITIES		-55,284.30	-1,216,320.60
FUND BALANCE				
51	6302	REVENUES CONTROL	-80,986.53	-1,082,190.66
51	7602	EXPENDITURES CONTROL	111,242.43	1,031,519.74
51	8737O	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	55,284.30	-238,092.40
	TOTAL FUND BALANCE		85,540.20	821,564.55
	TOTAL LIABILITIES + FUND BALANCE		30,255.90	-394,756.05

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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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