

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	55,344.38	4,785,074.64
		TOTAL ASSETS	55,344.38	4,785,074.64
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	73,051.68	-53.50
10	7462	WORKERS' COMPENSATION PAYABLE	-72.00	-72.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	221.18	221.18
10	7472	FICA WITHHELD PAYABLE	-620.00	-620.00
10	7473	STATE TAX WITHHELD PAYABLE	-17.60	-17.60
10	7474	KTRS WITHHELD PAYABLE	792.75	792.75
10	7603	PURCHASE OBLIGATIONS	-152,424.98	796,219.65
		TOTAL LIABILITIES	-79,068.97	796,470.48
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,556,274.01	-14,779,079.96
10	7602	EXPENDITURES CONTROL	1,427,573.62	10,102,106.49
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	152,424.98	-796,219.65
		TOTAL FUND BALANCE	23,724.59	-5,581,545.12
		TOTAL LIABILITIES + FUND BALANCE	-55,344.38	-4,785,074.64

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-66,969.92	-798,875.21
		TOTAL ASSETS	-66,969.92	-798,875.21
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	173,400.21	285,122.08
		TOTAL LIABILITIES	173,400.21	285,122.08
FUND BALANCE				
20	6302	REVENUES CONTROL	-415,048.10	-3,732,951.70
20	7602	EXPENDITURES CONTROL	482,018.02	4,531,826.91
20	8753	ASSIGNED-PURCH OBL - CURRENT	-173,400.21	-285,122.08
		TOTAL FUND BALANCE	-106,430.29	513,753.13
		TOTAL LIABILITIES + FUND BALANCE	66,969.92	798,875.21

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

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 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-143,310.00	-46,541.64
		TOTAL ASSETS	-143,310.00	-46,541.64
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-67,500.00
31	7602	EXPENDITURES CONTROL	143,310.00	143,310.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-29,268.36
		TOTAL FUND BALANCE	143,310.00	46,541.64
		TOTAL LIABILITIES + FUND BALANCE	143,310.00	46,541.64

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-883,518.89	-345,365.19
	TOTAL ASSETS		-883,518.89	-345,365.19
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,060,658.00
32	7602	EXPENDITURES CONTROL	883,518.89	1,475,144.51
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-69,121.32
	TOTAL FUND BALANCE		883,518.89	345,365.19
	TOTAL LIABILITIES + FUND BALANCE		883,518.89	345,365.19

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-931,977.58	2,274,669.73
		TOTAL ASSETS	-931,977.58	2,274,669.73
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	425,000.00	434,983.00
		TOTAL LIABILITIES	425,000.00	434,983.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-20.88	-111,578.68
36	7602	EXPENDITURES CONTROL	931,998.46	6,212,410.82
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,375,501.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	-425,000.00	-434,983.00
		TOTAL FUND BALANCE	506,977.58	-2,709,652.73
		TOTAL LIABILITIES + FUND BALANCE	931,977.58	-2,274,669.73

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-356,226.21	-356,226.21
		TOTAL ASSETS	-356,226.21	-356,226.21
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-1,008,840.10	16,136.66
		TOTAL LIABILITIES	-1,008,840.10	16,136.66
FUND BALANCE				
40	6302	REVENUES CONTROL	-652,613.89	-1,309,114.06
40	7602	EXPENDITURES CONTROL	1,008,840.10	1,665,340.27
40	8753	ASSIGNED-PURCH OBL - CURRENT	1,008,840.10	-16,136.66
		TOTAL FUND BALANCE	1,365,066.31	340,089.55
		TOTAL LIABILITIES + FUND BALANCE	356,226.21	356,226.21

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-80,331.46	-12,640.41
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		-80,331.46	331,444.72
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	-63,213.97	289,527.57
51	77000	DEF INFLOWS OPEB	.00	-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00
	TOTAL LIABILITIES		-63,213.97	-1,164,885.43
FUND BALANCE				
51	6302	REVENUES CONTROL	-110,122.74	-1,303,064.06
51	7602	EXPENDITURES CONTROL	190,454.20	1,315,704.47
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	63,213.97	-289,527.57
	TOTAL FUND BALANCE		143,545.43	833,440.71
	TOTAL LIABILITIES + FUND BALANCE		80,331.46	-331,444.72

BREATHITT COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 9

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 9

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

** END OF REPORT - Generated by STACY C. MCKNIGHT **