

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,758,602.46	3,056,054.00
	10	6153	ACCOUNTS RECEIVABLE	110,734.09	110,734.09
		TOTAL ASSETS		-1,647,868.37	3,166,788.09
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-18,102.99	-18,102.99
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	78,965.05	.00
	10	7603	PURCHASE OBLIGATIONS	-792,201.57	.00
		TOTAL LIABILITIES		-731,339.51	-18,102.99
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,252,429.72	-18,718,261.65
	10	7602	EXPENDITURES CONTROL	2,839,436.03	15,677,928.55
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	792,201.57	.00
		TOTAL FUND BALANCE		2,379,207.88	-3,148,685.10
		TOTAL LIABILITIES + FUND BALANCE		1,647,868.37	-3,166,788.09

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-1,213,302.19	-876,801.42
		TOTAL ASSETS	-1,213,302.19	-876,801.42
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	-17,025.20	-17,025.20
	20	7603 PURCHASE OBLIGATIONS	-844,471.73	.00
		TOTAL LIABILITIES	-861,496.93	-17,025.20
FUND BALANCE				
	20	6302 REVENUES CONTROL	-810,501.02	-6,952,155.94
	20	7602 EXPENDITURES CONTROL	2,040,828.41	7,845,982.56
	20	8753 ASSIGNED-PURCH OBL - CURRENT	844,471.73	.00
		TOTAL FUND BALANCE	2,074,799.12	893,826.62
		TOTAL LIABILITIES + FUND BALANCE	1,213,302.19	876,801.42

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-29,268.36	.00
			TOTAL ASSETS	-29,268.36	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-29,268.36	-172,578.36
	31	7602	EXPENDITURES CONTROL	29,268.36	172,578.36
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	29,268.36	.00
			TOTAL FUND BALANCE	29,268.36	.00
			TOTAL LIABILITIES + FUND BALANCE	29,268.36	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	605,706.68	.12
			TOTAL ASSETS	605,706.68	.12
FUND BALANCE					
	32	6302	REVENUES CONTROL	-743,949.32	-1,804,607.32
	32	7602	EXPENDITURES CONTROL	69,121.32	1,804,607.20
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	69,121.32	.00
			TOTAL FUND BALANCE	-605,706.68	-.12
			TOTAL LIABILITIES + FUND BALANCE	-605,706.68	-.12

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BALANCE SHEET FOR 2026 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-275,961.47	5,374,651.66
TOTAL ASSETS			-275,961.47	5,374,651.66
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-3,229.00	-3,229.00
36	7603	PURCHASE OBLIGATIONS	-627,934.77	.00
TOTAL LIABILITIES			-631,163.77	-3,229.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-114,140.02	-3,791,806.62
36	7602	EXPENDITURES CONTROL	393,330.49	6,795,885.83
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-8,375,501.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	627,934.77	.00
TOTAL FUND BALANCE			907,125.24	-5,371,422.66
TOTAL LIABILITIES + FUND BALANCE			275,961.47	-5,374,651.66

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BALANCE SHEET FOR 2026 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,680,953.48
40	7602	EXPENDITURES CONTROL	.00	1,680,953.48
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2026 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	484.43	91,254.49
51	6153	ACCOUNTS RECEIVABLE	155,079.98	155,079.98
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			155,564.41	590,419.60
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-102,419.20	-102,419.20
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	-233,243.68	.00
51	77000	DEF INFLOWS OPEB	.00	-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00
TOTAL LIABILITIES			-335,662.88	-1,556,832.20
FUND BALANCE				
51	6302	REVENUES CONTROL	-332,796.81	-2,048,484.68
51	7602	EXPENDITURES CONTROL	279,651.60	1,904,569.41
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	233,243.68	.00
TOTAL FUND BALANCE			180,098.47	966,412.60
TOTAL LIABILITIES + FUND BALANCE			-155,564.41	-590,419.60

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BALANCE SHEET FOR 2026 12

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	-31,433.02	-1,121,874.90
80	6221	BUILDING & BUILDING IMPROVEMEN	88,630.52	57,770,436.87
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	-1,456,891.66	-24,190,962.63
80	6231	TECHNOLOGY EQUIPMENT	110,989.32	3,312,487.01
80	6232	ACCUM DEPRECIATION - TECH EQUI	-61,702.79	-3,121,162.10
80	6241	VEHICLES	324,602.00	6,016,280.00
80	6242	AD - VEHICLES	-267,472.78	-4,525,661.90
80	6251	GENERAL EQUIPMENT	33,792.55	2,678,345.07
80	6252	ACCUMULATED DEPR - GEN EQUIPME	-142,803.61	-1,707,212.45
80	6255	LEASED MACHINERY AND EQUIPMENT	.00	123,210.00
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,769,947.44
TOTAL ASSETS			-1,402,289.47	53,267,486.88
LIABILITIES				
80	6256	ACCUM DEP- LEASED MACHINERY	.00	-53,226.00
TOTAL LIABILITIES			.00	-53,226.00
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	1,960,303.86	1,960,303.86
80	8710	INVESTMENT IN GOVERNMENTAL AS	-558,014.39	-55,174,564.74
TOTAL FUND BALANCE			1,402,289.47	-53,214,260.88
TOTAL LIABILITIES + FUND BALANCE			1,402,289.47	-53,267,486.88

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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	-2,700.00	-28,800.00
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	-38,020.98	-423,900.01
TOTAL ASSETS			-40,720.98	214,115.83
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	40,720.98	40,720.98
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-254,836.81
TOTAL FUND BALANCE			40,720.98	-214,115.83
TOTAL LIABILITIES + FUND BALANCE			40,720.98	-214,115.83

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