

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-53,888.48	2,926,518.01
10	6153	ACCOUNTS RECEIVABLE		-122,472.21	.00
TOTAL ASSETS				-176,360.69	2,926,518.01
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		18,102.99	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE		-21.86	-21.86
10	7462	WORKERS' COMPENSATION PAYABLE		-17.92	-17.92
10	7472	FICA WITHHELD PAYABLE		-167.20	-167.20
10	7473	STATE TAX WITHHELD PAYABLE		-31.05	-31.05
10	7603	PURCHASE OBLIGATIONS		1,162,289.21	1,162,289.21
TOTAL LIABILITIES				1,180,154.17	1,162,051.18
FUND BALANCE					
10	6302	REVENUES CONTROL		-3,885,733.74	-3,885,733.74
10	7602	EXPENDITURES CONTROL		1,067,805.76	1,067,805.76
10	8742	COMMITTED - SICK LEAVE PAYABLE		.00	-108,352.00
10	8753	ASSIGNED-PURCH OBL - CURRENT		-1,162,289.21	-1,162,289.21
10	8770	UNASSIGNED FUND BALANCE		2,976,423.71	.00
TOTAL FUND BALANCE				-1,003,793.48	-4,088,569.19
TOTAL LIABILITIES + FUND BALANCE				176,360.69	-2,926,518.01

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,085,975.93	291,426.63
	20	6153	ACCOUNTS RECEIVABLE	-975,007.99	.00
		TOTAL ASSETS		110,967.94	291,426.63
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	17,025.20	.00
	20	7481	DEFERRED REVENUE	163,433.49	.00
	20	7603	PURCHASE OBLIGATIONS	140,559.46	140,559.46
		TOTAL LIABILITIES		321,018.15	140,559.46
FUND BALANCE					
	20	6302	REVENUES CONTROL	-488,658.84	-488,658.84
	20	7602	EXPENDITURES CONTROL	197,232.21	197,232.21
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-140,559.46	-140,559.46
		TOTAL FUND BALANCE		-431,986.09	-431,986.09
		TOTAL LIABILITIES + FUND BALANCE		-110,967.94	-291,426.63

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 25 STUDENT ACTIVITY FUND SP REV A				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	103,730.60
			TOTAL ASSETS	.00	103,730.60
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-103,730.60
			TOTAL FUND BALANCE	.00	-103,730.60
			TOTAL LIABILITIES + FUND BALANCE	.00	-103,730.60

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	67,731.00	67,731.00
			TOTAL ASSETS	67,731.00	67,731.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-67,731.00	-67,731.00
			TOTAL FUND BALANCE	-67,731.00	-67,731.00
			TOTAL LIABILITIES + FUND BALANCE	-67,731.00	-67,731.00

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BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	627,105.09	627,105.21
			TOTAL ASSETS	627,105.09	627,105.21
FUND BALANCE					
	32	6302	REVENUES CONTROL	-689,236.00	-689,236.00
	32	7602	EXPENDITURES CONTROL	62,130.91	62,130.91
	32	8737	RESTRICTED - OTHER	.00	-.12
			TOTAL FUND BALANCE	-627,105.09	-627,105.21
			TOTAL LIABILITIES + FUND BALANCE	-627,105.09	-627,105.21

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-93,434.52	5,287,925.90
		TOTAL ASSETS	-93,434.52	5,287,925.90
LIABILITIES				
	36	7421 ACCOUNTS PAYABLE	550,821.07	.00
	36	7603 PURCHASE OBLIGATIONS	553,189.07	553,189.07
		TOTAL LIABILITIES	1,104,010.14	553,189.07
FUND BALANCE				
	36	6302 REVENUES CONTROL	-7,215.36	-7,215.36
	36	7602 EXPENDITURES CONTROL	-450,171.19	-450,171.19
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-4,830,539.35
	36	8753 ASSIGNED-PURCH OBL - CURRENT	-553,189.07	-553,189.07
		TOTAL FUND BALANCE	-1,010,575.62	-5,841,114.97
		TOTAL LIABILITIES + FUND BALANCE	93,434.52	-5,287,925.90

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BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	1,801,651.60	1,801,651.60
			TOTAL LIABILITIES	1,801,651.60	1,801,651.60
FUND BALANCE					
	40	6302	REVENUES CONTROL	-62,130.91	-62,130.91
	40	7602	EXPENDITURES CONTROL	62,130.91	62,130.91
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-1,801,651.60	-1,801,651.60
			TOTAL FUND BALANCE	-1,801,651.60	-1,801,651.60
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	52,296.38	143,550.87
51	6153	ACCOUNTS RECEIVABLE	-155,079.98	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	19,779.13
51	6400O	DEF OUTFLOWS OPEB	.00	71,860.00
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	222,935.00
51	6541O	FUNDED OPEB ASSET	.00	29,511.00
TOTAL ASSETS			-102,783.60	487,636.00
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	102,419.20	.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	313,580.81	313,580.81
51	7700O	DEF INFLOWS OPEB	.00	-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-136,623.00
TOTAL LIABILITIES			416,000.01	-1,140,832.19
FUND BALANCE				
51	6302	REVENUES CONTROL	-144,289.42	-144,289.42
51	7602	EXPENDITURES CONTROL	738.55	738.55
51	8737O	RESTRICTED OPEB	.00	197,137.00
51	8737P	RESTRICTED - OTHER	.00	932,970.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	143,915.27	.00
51	8739I	INVENTORIES	.00	-19,779.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-313,580.81	-313,580.81
TOTAL FUND BALANCE			-313,216.41	653,196.19
TOTAL LIABILITIES + FUND BALANCE			102,783.60	-487,636.00

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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	-1,121,874.90
80	6221	BUILDING & BUILDING IMPROVEMEN	.00	57,770,436.87
80	6222	ACCUM DEPRECIATION-BUILD&IMPRO	.00	-24,190,962.63
80	6231	TECHNOLOGY EQUIPMENT	.00	3,312,487.01
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-3,121,162.10
80	6241	VEHICLES	.00	6,016,280.00
80	6242	AD - VEHICLES	.00	-4,525,661.90
80	6251	GENERAL EQUIPMENT	.00	2,678,345.07
80	6252	ACCUMULATED DEPR - GEN EQUIPME	.00	-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			.00	53,267,486.88
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	-53,214,260.88
TOTAL FUND BALANCE			.00	-53,214,260.88
TOTAL LIABILITIES + FUND BALANCE			.00	-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	.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	.00	-423,900.01
TOTAL ASSETS			.00	214,115.83
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE	.00	-214,115.83
TOTAL FUND BALANCE			.00	-214,115.83
TOTAL LIABILITIES + FUND BALANCE			.00	-214,115.83

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