

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	601,325.84	3,527,843.85
TOTAL ASSETS			601,325.84	3,527,843.85
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-11,118.69	-11,140.55
10	7462	WORKERS' COMPENSATION PAYABLE	17.92	.00
10	7472	FICA WITHHELD PAYABLE	167.20	.00
10	7473	STATE TAX WITHHELD PAYABLE	31.05	.00
10	7475	CERS WITHHELD PAYABLE	-3,738.06	-3,738.06
10	7603	PURCHASE OBLIGATIONS	22,076.02	1,184,365.23
TOTAL LIABILITIES			7,435.44	1,169,486.62
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,064,084.54	-4,949,818.28
10	7602	EXPENDITURES CONTROL	477,399.28	1,545,205.04
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-22,076.02	-1,184,365.23
TOTAL FUND BALANCE			-608,761.28	-4,697,330.47
TOTAL LIABILITIES + FUND BALANCE			-601,325.84	-3,527,843.85

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	104,521.47	395,948.10
			TOTAL ASSETS	104,521.47	395,948.10
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	114,418.22	254,977.68
			TOTAL LIABILITIES	114,418.22	254,977.68
FUND BALANCE					
	20	6302	REVENUES CONTROL	-462,744.89	-951,403.73
	20	7602	EXPENDITURES CONTROL	358,223.42	555,455.63
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-114,418.22	-254,977.68
			TOTAL FUND BALANCE	-218,939.69	-650,925.78
			TOTAL LIABILITIES + FUND BALANCE	-104,521.47	-395,948.10

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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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BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	67,731.00
			TOTAL ASSETS	.00	67,731.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-67,731.00
			TOTAL FUND BALANCE	.00	-67,731.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-67,731.00

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BALANCE SHEET FOR 2027 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-40,620.00	586,485.21
			TOTAL ASSETS	-40,620.00	586,485.21
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-689,236.00
	32	7602	EXPENDITURES CONTROL	40,620.00	102,750.91
	32	8737	RESTRICTED - OTHER	.00	-.12
			TOTAL FUND BALANCE	40,620.00	-586,485.21
			TOTAL LIABILITIES + FUND BALANCE	40,620.00	-586,485.21

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BALANCE SHEET FOR 2027 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,908,344.96	3,379,580.94
	TOTAL ASSETS		-1,908,344.96	3,379,580.94
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-553,189.07	.00
	TOTAL LIABILITIES		-553,189.07	.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,086.28	-9,301.64
36	7602	EXPENDITURES CONTROL	1,910,431.24	1,460,260.05
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,830,539.35
36	8753	ASSIGNED-PURCH OBL - CURRENT	553,189.07	.00
	TOTAL FUND BALANCE		2,461,534.03	-3,379,580.94
	TOTAL LIABILITIES + FUND BALANCE		1,908,344.96	-3,379,580.94

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-40,620.00	1,761,031.60
			TOTAL LIABILITIES	-40,620.00	1,761,031.60
FUND BALANCE					
	40	6302	REVENUES CONTROL	-40,620.00	-102,750.91
	40	7602	EXPENDITURES CONTROL	40,620.00	102,750.91
	40	8753	ASSIGNED-PURCH OBL - CURRENT	40,620.00	-1,761,031.60
			TOTAL FUND BALANCE	40,620.00	-1,761,031.60
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-34,160.13		109,390.74
51	6171	INVENTORIES FOR CONSUMPTION	.00		19,779.13
51	64000	DEF OUTFLOWS OPEB	.00		70,220.00
51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00		224,575.00
51	65410	FUNDED OPEB ASSET	.00		29,511.00
TOTAL ASSETS			-34,160.13		453,475.87
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITY	.00		-1,019,282.00
51	7603	PURCHASE OBLIGATIONS	-48,764.22		264,816.59
51	77000	DEF INFLOWS OPEB	.00		-298,508.00
51	7700P	DEF INFLOWS OPEB LIABILITY	.00		-136,623.00
TOTAL LIABILITIES			-48,764.22		-1,189,596.41
FUND BALANCE					
51	6302	REVENUES CONTROL	-194,737.22		-258,633.64
51	7602	EXPENDITURES CONTROL	228,897.35		274,440.90
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	48,764.22		-264,816.59
51	8770	UNASSIGNED FUND BALANCE	.00		-125,198.00
TOTAL FUND BALANCE			82,924.35		736,120.54
TOTAL LIABILITIES + FUND BALANCE			34,160.13		-453,475.87

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BALANCE SHEET FOR 2027 2

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	-81,810.00
TOTAL LIABILITIES			.00	-81,810.00
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AS	.00	-53,185,676.88
TOTAL FUND BALANCE			.00	-53,185,676.88
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

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