BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-191,973.63	3,335,870.22
		TOTAL ASSETS		-191,973.63	3,335,870.22
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFT PAYABLE	11,140.55	.00
	10	7475	CERS WITHHELD PAYABLE	3,738.06	.00
	10	7603	PURCHASE OBLIGATIONS	-50,297.75	1,134,067.48
		TOTAL LIABILITIES		-35,419.14	1,134,067.48
FUND BALANCE					
	10	6302	REVENUES CONTROL	-960,466.06	-5,910,284.34
	10	7602	EXPENDITURES CONTROL	1,137,561.08	2,682,766.12
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-108,352.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	50,297.75	-1,134,067.48
		TOTAL FUND BALANCE		227,392.77	-4,469,937.70
		TOTAL LIABILITIES + FUND BALANCE		191,973.63	-3,335,870.22

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-318,385.13	77,562.97
		TOTAL ASSETS		-318,385.13	77,562.97
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-71,225.85	183,751.83
		TOTAL LIABILITIES		-71,225.85	183,751.83
FUND BALANCE					
	20	6302	REVENUES CONTROL	-204,770.83	-1,235,931.43
	20	7602	EXPENDITURES CONTROL	523,155.96	1,158,368.46
	20	8753	ASSIGNED-PURCH OBL - CURRENT	71,225.85	-183,751.83
		TOTAL FUND BALANCE		389,610.98	-261,314.80
		TOTAL LIABILITIES + FUND BALANCE		318,385.13	-77,562.97

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

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

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

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

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-224,150.11	362,335.10
		TOTAL ASSETS		-224,150.11	362,335.10
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-689,236.00
	32	7602	EXPENDITURES CONTROL	224,150.11	326,901.02
	32	8737	RESTRICTED - OTHER	.00	-.12
		TOTAL FUND BALANCE		224,150.11	-362,335.10
		TOTAL LIABILITIES + FUND BALANCE		224,150.11	-362,335.10

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-519,728.22	2,859,852.72
		TOTAL ASSETS		-519,728.22	2,859,852.72
FUND BALANCE					
	36	6302	REVENUES CONTROL	-1,476.93	-10,778.57
	36	7602	EXPENDITURES CONTROL	521,205.15	1,981,465.20
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,830,539.35
		TOTAL FUND BALANCE		519,728.22	-2,859,852.72
		TOTAL LIABILITIES + FUND BALANCE		519,728.22	-2,859,852.72

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-224,150.11	1,536,881.49
		TOTAL LIABILITIES		-224,150.11	1,536,881.49
FUND BALANCE					
	40	6302	REVENUES CONTROL	-224,150.11	-326,901.02
	40	7602	EXPENDITURES CONTROL	224,150.11	326,901.02
	40	8753	ASSIGNED-PURCH OBL - CURRENT	224,150.11	-1,536,881.49
		TOTAL FUND BALANCE		224,150.11	-1,536,881.49
		TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-42,152.21	67,238.53
	51	6171	INVENTORIES FOR CONSUMPTION	.00	19,779.13
	51	6400O	DEF OUTFLOWS OPEB	.00	158,848.00
	51	6400P	DEFERRED OUTFLOWS PENSION LIAB	.00	192,860.00
	51	6541O	FUNDED OPEB ASSET	.00	-15,662.00
		TOTAL ASSETS		-42,152.21	423,063.66
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-906,863.00
	51	7603	PURCHASE OBLIGATIONS	-35,946.80	228,869.79
	51	7700O	DEF INFLOWS OPEB	.00	-278,544.00
	51	7700P	DEF INFLOWS OPEB LIABILITY	.00	-155,548.00
		TOTAL LIABILITIES		-35,946.80	-1,112,085.21
FUND BALANCE					
	51	6302	REVENUES CONTROL	-175,281.17	-514,307.81
	51	7602	EXPENDITURES CONTROL	217,433.38	447,069.28
	51	8737O	RESTRICTED OPEB	.00	135,358.00
	51	8737P	RESTRICTED - OTHER	.00	869,551.00
	51	8739I	INVENTORIES	.00	-19,779.13
	51	8753	ASSIGNED-PURCH OBL - CURRENT	35,946.80	-228,869.79
		TOTAL FUND BALANCE		78,099.01	689,021.55
		TOTAL LIABILITIES + FUND BALANCE		42,152.21	-423,063.66

BREATHITT COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

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

BALANCE SHEET FOR 2027 3

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 **