

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE			1,050,000.00	1,296,566.77	-246,566.77	123.48
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
AD VALOREM TAXES						
110	1111	GENERAL PROPERTY TAX	460,000.00	459,432.80	567.20	99.88
110	1113	PSC PROPERTY TAX	59,000.00	19,488.03	39,511.97	33.03
110	1115	DELINQUENT PROPERTY TAX	2,000.00	15,014.34	-13,014.34	750.72
110	1117	MOTOR VEHICLE TAX	65,000.00	74,832.49	-9,832.49	115.13
110	1117A	OMITTED MOTOR VEHICLE TAX	100.00	.00	100.00	.00
110	1119	RAILROAD CARLINES TAX	600.00	.00	600.00	.00
TOTAL AD VALOREM TAXES			586,700.00	568,767.66	17,932.34	96.94
SALES & USE TAXES						
110	1121	UTILITIES TAX	230,000.00	246,535.82	-16,535.82	107.19
TOTAL SALES & USE TAXES			230,000.00	246,535.82	-16,535.82	107.19
PENALTIES & INTEREST ON TAXES						
110	1140	PENALTIES & INTEREST ON TAXES	9,000.00	7,920.41	1,079.59	88.00
TOTAL PENALTIES & INTEREST ON TAXES			9,000.00	7,920.41	1,079.59	88.00
OTHER TAXES						
110	1190	OTHER TAXES	5.00	.00	5.00	.00
110	1191	OMITTED PROPERTY TAX	6,000.00	490.67	5,509.33	8.18
TOTAL OTHER TAXES			6,005.00	490.67	5,514.33	8.17
EARNINGS ON INVESTMENTS						
110	1510	INTEREST ON INVESTMENTS	26,000.00	93,466.91	-67,466.91	359.49
TOTAL EARNINGS ON INVESTMENTS			26,000.00	93,466.91	-67,466.91	359.49
FOOD SERVICE						
110	1637	VENDING	.00	494.07	-494.07	.00
110	1637	7004 VENDING	2,000.00	1,339.16	660.84	66.96
TOTAL FOOD SERVICE			2,000.00	1,833.23	166.77	91.66

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STUDENT ACTIVITIES							
110	1720	7004	BOOKSTORE SALES	1,500.00	.00	1,500.00	.00
TOTAL STUDENT ACTIVITIES				1,500.00	.00	1,500.00	.00
OTHER REVENUE FROM LOCAL SOURCES							
110	1911		BUILDING RENTAL	1,000.00	2,003.00	-1,003.00	200.30
110	1920		CONTRIBUTIONS/DONATIONS	8,000.00	8,681.44	-681.44	108.52
110	1920	00CAD	CONTRIBUTIONS/DONATIONS	750.00	1,325.00	-575.00	176.67
110	1920	7004	CONTRIBUTIONS/DONATIONS	3,400.00	4,350.98	-950.98	127.97
110	1925		REIMBURSEMENTS (NON-GVT)	35,000.00	36,684.45	-1,684.45	104.81
110	1980		REFUND OF PRIOR YR EXPENDITURE	7,000.00	7,495.18	-495.18	107.07
110	1990		MISCELLANEOUS REVENUE	1,500.00	18,685.23	-17,185.23	999.99
110	1990	00DBF	DBF MISCELLANEOUS REVENUE	.00	150,000.00	-150,000.00	.00
110	1991		TRANSCRIPT FEES	150.00	.00	150.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				56,800.00	229,225.28	-172,425.28	403.57
TOTAL REVENUE FROM LOCAL SOURCES				918,005.00	1,148,239.98	-230,234.98	125.08
REVENUE FROM STATE SOURCES							
STATE PROGRAM							
110	3111		SEEK PROGRAM	2,976,202.00	2,978,828.00	-2,626.00	100.09
TOTAL STATE PROGRAM				2,976,202.00	2,978,828.00	-2,626.00	100.09
OTHER STATE FUNDING							
110	3122		VOCATIONAL TRANSPORTATION	7,000.00	12,438.00	-5,438.00	177.69
110	3126		SUB SALARY REIMB (STATE)	100.00	90.00	10.00	90.00
TOTAL OTHER STATE FUNDING				7,100.00	12,528.00	-5,428.00	176.45
EXPENDITURE REIMBURSEMENTS							
110	3130		NATIONAL BOARD CERTIFIED	1,300.00	1,000.00	300.00	76.92
110	3132		SPEECH LANG PATHOLOGIST REIMBS	.00	2,000.00	-2,000.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS				1,300.00	3,000.00	-1,700.00	230.77
REVENUE IN LIEU OF TAXES/STATE							
110	3800		LIEU OF TAXES/STATE SOURCES	7,000.00	7,728.36	-728.36	110.41
TOTAL REVENUE IN LIEU OF TAXES/STATE				7,000.00	7,728.36	-728.36	110.41
REVENUE FOR ON BEHALF PAYMENTS							
110	3900		ON BEHALF PAYMENTS	1,456,833.00	1,887,066.77	-430,233.77	129.53

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110	3900	16MX	ON BEHALF PAYMENTS	43,000.00	77,837.02	-34,837.02	181.02
			TOTAL REVENUE FOR ON BEHALF PAYMENTS	1,499,833.00	1,964,903.79	-465,070.79	131.01
			TOTAL REVENUE FROM STATE SOURCES	4,491,435.00	4,966,988.15	-475,553.15	110.59
OTHER RECEIPTS							
INTERFUND TRANSFERS							
110	5210		FUND TRANSFER	.00	-814.02	814.02	.00
110	5210	00CAD	FUND TRANSFER	.00	814.02	-814.02	.00
110	5210	7004	FUND TRANSFER	.00	11,097.50	-11,097.50	.00
110	5210	BFFT	FUND TRANSFER	.00	88,250.70	-88,250.70	.00
110	5220		INDIRECT COSTS TRANSFER	9,300.00	17,943.00	-8,643.00	192.94
			TOTAL INTERFUND TRANSFERS	9,300.00	117,291.20	-107,991.20	999.99
			TOTAL OTHER RECEIPTS	9,300.00	117,291.20	-107,991.20	999.99
			TOTAL RECEIPTS	5,418,740.00	6,232,519.33	-813,779.33	115.02
			TOTAL REVENUES	6,468,740.00	7,529,086.10	-1,060,346.10	116.39

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EXPENDITURES					
1000 INSTRUCTION					
0100 SALARIES PERSONNEL SERVICES					
0111001 0110	CERTIFIED PERMANENT SALARY	44,245.00	57,398.80	-13,153.80	129.73
0111014 0110	CERTIFIED PERMANENT SALARY	94,488.00	144,248.04	-49,760.04	152.66
0111118 0110	CERTIFIED PERMANENT SALARY	1,420,000.00	1,321,690.78	98,309.22	93.08
0111121 0110	CERTIFIED PERMANENT SALARY	202,962.00	192,962.05	9,999.95	95.07
0111118 0111	EXTENDED DAY	.00	800.87	-800.87	.00
0001025 0112	EXTRA SERVICE	10,000.00	7,500.00	2,500.00	75.00
0111118 0112	EXTRA SERVICE	7,000.00	900.00	6,100.00	12.86
0111121 0112	EXTRA SERVICE	1,600.00	4,666.68	-3,066.68	291.67
0111922 0112	EXTRA SERVICE	9,875.00	7,500.00	2,375.00	75.95
0001025 0112B	ATHLETIC EXT SERV FOR BOYS	13,000.00	15,250.00	-2,250.00	117.31
0001025 0112D	EXTRA SERVICE - DIRECTOR	16,000.00	17,599.92	-1,599.92	110.00
0001025 0112G	ATHLETIC EXT SERV FOR GIRLS	13,000.00	10,000.00	3,000.00	76.92
0001137 0113	OTHER CERTIFIED POSITIONS	2,000.00	3,071.00	-1,071.00	153.55
0111118 0113	OTHER CERTIFIED POSITIONS	7,000.00	6,566.70	433.30	93.81
0111001 0120	CERTIFIED SUBSTITUTE SALARY	800.00	.00	800.00	.00
0111118 0120	CERTIFIED SUBSTITUTE SALARY	40,000.00	34,635.50	5,364.50	86.59
0111121 0120	CERTIFIED SUBSTITUTE SALARY	800.00	.00	800.00	.00
0001025 0130	CLASSIFIED REGULAR SALARY	10,000.00	8,460.40	1,539.60	84.60
0111001 0130	CLASSIFIED REGULAR SALARY	.00	624.82	-624.82	.00
0111014 0130	CLASSIFIED REGULAR SALARY	42,339.00	35,025.92	7,313.08	82.73
0111118 0130	CLASSIFIED REGULAR SALARY	22,291.00	7,275.20	15,015.80	32.64
0111121 0130	CLASSIFIED REGULAR SALARY	9,180.00	.00	9,180.00	.00
0111921 0130	CLASSIFIED REGULAR SALARY	500.00	.00	500.00	.00
0001025 0130B	REG CLASSIFIED SALARY	3,000.00	1,250.00	1,750.00	41.67
0001025 0130G	CLASS SALARY	6,500.00	9,200.00	-2,700.00	141.54
0001025 0130S	STUDENT WORKERS	1,000.00	.00	1,000.00	.00
0111118 0130S	STUDENT WORKERS	.00	319.00	-319.00	.00
0001025 0131	CLASSIF EXTRA NONOVERTIME HRS	.00	1,400.00	-1,400.00	.00
0001025 0131B	CLASS EXT SERVICE - BOYS	.00	1,000.00	-1,000.00	.00
0111118 0132	CLASSIFIED SALARIES EXTRA PAY	5,000.00	250.00	4,750.00	5.00
0111118 0150	CLASSIFIED SUBSTITUTE SALARY	4,000.00	4,538.00	-538.00	113.45
0111121 0150	CLASSIFIED SUBSTITUTE SALARY	200.00	.00	200.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES		1,986,780.00	1,894,133.68	92,646.32	95.34
0200 EMPLOYEE BENEFITS					
0001025 0221	EMPLOYER FICA CONTRIBUTION	1,800.00	1,159.04	640.96	64.39
0111014 0221	EMPLOYER FICA CONTRIBUTION	2,625.00	2,124.94	500.06	80.95
0111118 0221	EMPLOYER FICA CONTRIBUTION	1,950.00	674.35	1,275.65	34.58
0111121 0221	EMPLOYER FICA CONTRIBUTION	430.00	189.91	240.09	44.17
0111921 0221	EMPLOYER FICA CONTRIBUTION	31.00	.00	31.00	.00
0001025 0222	EMPLOYER MEDICARE CONTRIBUTION	1,100.00	965.37	134.63	87.76
0001137 0222	EMPLOYER MEDICARE CONTRIBUTION	29.00	44.53	-15.53	153.55
0111001 0222	EMPLOYER MEDICARE CONTRIBUTION	653.00	706.56	-53.56	108.20
0111014 0222	EMPLOYER MEDICARE CONTRIBUTION	1,984.00	2,506.73	-522.73	126.35
0111118 0222	EMPLOYER MEDICARE CONTRIBUTION	22,000.00	18,776.88	3,223.12	85.35

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0111121	0222	EMPLOYER MEDICARE CONTRIBUTION	3,251.00	2,716.37	534.63	83.55
0111921	0222	EMPLOYER MEDICARE CONTRIBUTION	7.00	.00	7.00	.00
0111922	0222	EMPLOYER MEDICARE CONTRIBUTION	143.00	104.35	38.65	72.97
0001025	0231	KTRS EMPLOYER CONTRIBUTION	2,000.00	1,515.00	485.00	75.75
0001137	0231	KTRS EMPLOYER CONTRIBUTION	60.00	92.13	-32.13	153.55
0111001	0231	KTRS EMPLOYER CONTRIBUTION	1,352.00	1,528.56	-176.56	113.06
0111014	0231	KTRS EMPLOYER CONTRIBUTION	2,835.00	4,327.44	-1,492.44	152.64
0111118	0231	KTRS EMPLOYER CONTRIBUTION	45,000.00	40,674.99	4,325.01	90.39
0111121	0231	KTRS EMPLOYER CONTRIBUTION	9,458.00	5,928.92	3,529.08	62.69
0111922	0231	KTRS EMPLOYER CONTRIBUTION	297.00	225.00	72.00	75.76
0001025	0232	CERS EMPLOYER CONTRIBUTION	1,500.00	770.22	729.78	51.35
0111014	0232	CERS EMPLOYER CONTRIBUTION	11,343.00	9,383.40	1,959.60	82.72
0111118	0232	CERS EMPLOYER CONTRIBUTION	8,390.00	3,164.69	5,225.31	37.72
0111121	0232	CERS EMPLOYER CONTRIBUTION	2,156.00	.00	2,156.00	.00
0111921	0232	CERS EMPLOYER CONTRIBUTION	108.00	.00	108.00	.00
0001025	0251	STATE UNEMPLOYMENT INSURANCE	600.00	480.17	119.83	80.03
0001137	0251	STATE UNEMPLOYMENT INSURANCE	10.00	.00	10.00	.00
0111001	0251	STATE UNEMPLOYMENT INSURANCE	150.00	157.30	-7.30	104.87
0111014	0251	STATE UNEMPLOYMENT INSURANCE	500.00	764.94	-264.94	152.99
0111118	0251	STATE UNEMPLOYMENT INSURANCE	6,000.00	4,653.00	1,347.00	77.55
0111121	0251	STATE UNEMPLOYMENT INSURANCE	1,000.00	656.05	343.95	65.61
0111922	0251	STATE UNEMPLOYMENT INSURANCE	50.00	24.11	25.89	48.22
0001025	0260	WORKMENS COMPENSATION	400.00	384.35	15.65	96.09
0001137	0260	WORKMENS COMPENSATION	10.00	14.13	-4.13	141.30
0111001	0260	WORKMENS COMPENSATION	200.00	245.62	-45.62	122.81
0111014	0260	WORKMENS COMPENSATION	600.00	824.64	-224.64	137.44
0111118	0260	WORKMENS COMPENSATION	7,000.00	6,278.80	721.20	89.70
0111121	0260	WORKMENS COMPENSATION	998.00	909.13	88.87	91.10
0111921	0260	WORKMENS COMPENSATION	2.00	.00	2.00	.00
0111922	0260	WORKMENS COMPENSATION	45.00	34.50	10.50	76.67
0111118	0299	CERT DOCKED DAYS	.00	-12,774.25	12,774.25	.00
TOTAL 0200 EMPLOYEE BENEFITS			138,067.00	100,231.87	37,835.13	72.60
0280 ON-BEHALF						
0001025	0280	ON BEHALF PAYMENTS	.00	13,555.96	-13,555.96	.00
0001137	0280	ON BEHALF PAYMENTS	2,000.00	.00	2,000.00	.00
0111001	0280	ON BEHALF PAYMENTS	9,000.00	.00	9,000.00	.00
0111118	0280	ON BEHALF PAYMENTS	1,000,000.00	1,380,073.39	-380,073.39	138.01
0111121	0280	ON BEHALF PAYMENTS	87,955.00	97,932.12	-9,977.12	111.34
0111922	0280	ON BEHALF PAYMENTS	3,100.00	2,922.52	177.48	94.27
TOTAL 0280 ON-BEHALF			1,102,055.00	1,494,483.99	-392,428.99	135.61
0300 PURCHASED PROF AND TECH SERV						
0001025	0338	REGISTRATION FEES	2,000.00	.00	2,000.00	.00
0111118	0338	REGISTRATION FEES	5,000.00	3,409.00	1,591.00	68.18
0111922	0338	REGISTRATION FEES	300.00	.00	300.00	.00
0001025	0339	OTHER PROFESSIONAL SERVICES	8,000.00	1,848.14	6,151.86	23.10
0111118	0349	OTHER PROFESSIONAL SERVICES	9,941.00	23,274.54	-13,333.54	234.13
0111121	0349	OTHER PROFESSIONAL SERVICES	2,500.00	163.08	2,336.92	6.52

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0111118	0352	OTHER TECHNICAL SERVICES	4,000.00	439.56	3,560.44	10.99
	TOTAL 0300	PURCHASED PROF AND TECH SERV	31,741.00	29,134.32	2,606.68	91.79
0400		PURCHASED PROPERTY SERVICES				
0111118	0444	COPIER RENTAL	20,000.00	21,707.65	-1,707.65	108.54
	TOTAL 0400	PURCHASED PROPERTY SERVICES	20,000.00	21,707.65	-1,707.65	108.54
0500		OTHER PURCHASED SERVICES				
0111118	0531	POSTAGE & PO BOX RENT	500.00	500.00	.00	100.00
0111118	0542	NEWSPAPER ADVERTISING	200.00	425.00	-225.00	212.50
0111921	0542	NEWSPAPER ADVERTISING	300.00	.00	300.00	.00
0111118	0559	OTHER PRINTING	2,000.00	.00	2,000.00	.00
0001025	0581	TRAVEL MILEAGE	500.00	.00	500.00	.00
0001137	0581	TRAVEL MILEAGE	200.00	.00	200.00	.00
0111118	0581	TRAVEL MILEAGE	2,000.00	207.76	1,792.24	10.39
0111922	0581	TRAVEL MILEAGE	400.00	.00	400.00	.00
0001025	0585	TRAVEL - MEALS	100.00	.00	100.00	.00
0111118	0585	TRAVEL - MEALS	500.00	.00	500.00	.00
0001025	0586	TRAVEL - HOTELS	500.00	505.89	-5.89	101.18
0111118	0586	TRAVEL - HOTELS	2,000.00	1,231.09	768.91	61.55
0111922	0586	TRAVEL - HOTELS	1,000.00	275.00	725.00	27.50
0001025	0591	SVC PRCH ANT DST/ED AY W/IN ST	1,000.00	.00	1,000.00	.00
0111118	0591	SVC PRCH ANT DST/ED AY W/IN ST	300.00	.00	300.00	.00
0001025	0591B	PURCHASED SERVICES IN STATE	5,000.00	68.75	4,931.25	1.38
0001025	0591G	PURCHASED SERV IN STATE	5,000.00	.00	5,000.00	.00
	TOTAL 0500	OTHER PURCHASED SERVICES	21,500.00	3,213.49	18,286.51	14.95
0600		SUPPLIES				
0001025	0610	GENERAL SUPPLIES	15,000.00	2,542.03	12,457.97	16.95
0111001	0610	GENERAL SUPPLIES	.00	781.93	-781.93	.00
0111118	0610	GENERAL SUPPLIES	20,000.00	12,351.66	7,648.34	61.76
0111121	0610	GENERAL SUPPLIES	2,000.00	.00	2,000.00	.00
0001025	0610B	BOYS ATHLETICS	5,000.00	1,383.17	3,616.83	27.66
0001025	0610G	GIRLS ATHLETICS	5,000.00	801.40	4,198.60	16.03
0111118	0643	SUPPLEMENTARY BKS/STUDY GUIDES	2,000.00	.00	2,000.00	.00
0111118	0644	TEXTBOOKS	4,000.00	.00	4,000.00	.00
0111118	0679	OTHER	100.00	.00	100.00	.00
	TOTAL 0600	SUPPLIES	53,100.00	17,860.19	35,239.81	33.64
0700		PROPERTY				
0111118	0733	FURNITURE & FIXTURES	5,000.00	5,086.51	-86.51	101.73
0111118	0734	TECH-RELATED HARDWARE	10,000.00	8,085.44	1,914.56	80.85
0111118	0734	BFFT TECH-RELATED HARDWARE	.00	2,921.00	-2,921.00	.00
0111118	0735	TECH SOFTWARE	12,000.00	3,548.50	8,451.50	29.57

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TOTAL 0700 PROPERTY	27,000.00	19,641.45	7,358.55	72.75
0800 DEBT SERVICE AND MISCELLANEOUS				
0111118 0891 GRADUATION EXPENSES	2,000.00	1,816.92	183.08	90.85
0111118 0894 INSTRUCTIONAL FIELD TRIPS	100.00	.00	100.00	.00
0111118 0895 OTHER STUDENT TRAVEL	100.00	.00	100.00	.00
0001025 0895B OTHER STUDENT TRAVEL	2,000.00	3,661.12	-1,661.12	183.06
0001025 0895G OTHER STUDENT TRAVEL	2,000.00	5,171.15	-3,171.15	258.56
0001025 0899 OTHER	2,000.00	.00	2,000.00	.00
0111118 0899 OTHER	5,000.00	169.78	4,830.22	3.40
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU	13,200.00	10,818.97	2,381.03	81.96
TOTAL 1000 INSTRUCTION	3,393,443.00	3,591,225.61	-197,782.61	105.83
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES				
0001029 0110 CERTIFIED PERMANENT SALARY	.00	4,938.66	-4,938.66	.00
0001031 0110 CERTIFIED PERMANENT SALARY	59,264.00	59,264.04	-.04	100.00
0001029 0111 EXTENDED DAY	.00	667.39	-667.39	.00
0001031 0111 EXTENDED DAY	15,600.00	12,354.60	3,245.40	79.20
0001029 0112 EXTRA SERVICE	7,500.00	7,500.00	.00	100.00
0001031 0112 EXTRA SERVICE	.00	1,901.70	-1,901.70	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES	82,364.00	86,626.39	-4,262.39	105.18
0200 EMPLOYEE BENEFITS				
0001029 0222 EMPLOYER MEDICARE CONTRIBUTION	110.00	174.79	-64.79	158.90
0001031 0222 EMPLOYER MEDICARE CONTRIBUTION	1,086.00	1,039.77	46.23	95.74
0001029 0231 KTRS EMPLOYER CONTRIBUTION	225.00	394.42	-169.42	175.30
0001031 0231 KTRS EMPLOYER CONTRIBUTION	2,246.00	2,205.65	40.35	98.20
0001029 0251 STATE UNEMPLOYMENT INSURANCE	16.00	51.43	-35.43	321.44
0001031 0251 STATE UNEMPLOYMENT INSURANCE	180.00	173.21	6.79	96.23
0001029 0260 WORKMENS COMPENSATION	60.00	164.39	-104.39	273.98
0001031 0260 WORKMENS COMPENSATION	340.00	338.15	1.85	99.46
TOTAL 0200 EMPLOYEE BENEFITS	4,263.00	4,541.81	-278.81	106.54
0280 ON-BEHALF				
0001029 0280 ON BEHALF PAYMENTS	.00	13,103.12	-13,103.12	.00
0001031 0280 ON BEHALF PAYMENTS	22,430.00	28,172.94	-5,742.94	125.60
TOTAL 0280 ON-BEHALF	22,430.00	41,276.06	-18,846.06	184.02
0300 PURCHASED PROF AND TECH SERV				
0001029 0338 REGISTRATION FEES	500.00	289.00	211.00	57.80
0001031 0338 REGISTRATION FEES	2,000.00	1,475.02	524.98	73.75

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0300 PURCHASED PROF AND TECH SERV	2,500.00	1,764.02	735.98	70.56
0500 OTHER PURCHASED SERVICES				
0001125 0531 00CAD POSTAGE & PO BOX RENT	50.00	.00	50.00	.00
0001029 0581 TRAVEL MILEAGE	500.00	147.50	352.50	29.50
0001031 0581 TRAVEL MILEAGE	300.00	222.60	77.40	74.20
0001029 0585 TRAVEL - MEALS	200.00	.00	200.00	.00
0001031 0585 TRAVEL - MEALS	150.00	295.00	-145.00	196.67
0001029 0586 TRAVEL - HOTELS	300.00	358.30	-58.30	119.43
0001031 0586 TRAVEL - HOTELS	1,000.00	1,807.98	-807.98	180.80
TOTAL 0500 OTHER PURCHASED SERVICES	2,500.00	2,831.38	-331.38	113.26
0600 SUPPLIES				
0001031 0610 GENERAL SUPPLIES	1,000.00	1,158.08	-158.08	115.81
0001037 0610 GENERAL SUPPLIES	1,000.00	2,053.20	-1,053.20	205.32
0001125 0610 00CAD GENERAL SUPPLIES	350.00	156.14	193.86	44.61
0001029 0626 GASOLINE	100.00	.00	100.00	.00
0001125 0630 00CAD FOOD	50.00	.00	50.00	.00
0001022 0679 7004 OTHER	8,100.00	11,609.38	-3,509.38	143.33
0001125 0680 00CAD WELFARE (FOOD/CLOTHES/UTIL)	300.00	1,199.00	-899.00	399.67
TOTAL 0600 SUPPLIES	10,900.00	16,175.80	-5,275.80	148.40
0700 PROPERTY				
0001031 0734 TECH-RELATED HARDWARE	.00	234.98	-234.98	.00
TOTAL 0700 PROPERTY	.00	234.98	-234.98	.00
0800 DEBT SERVICE AND MISCELLANEOUS				
0001022 0810 7004 DUES & FEES	200.00	.00	200.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOUS	200.00	.00	200.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	125,157.00	153,450.44	-28,293.44	122.61
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES				
0001052 0110 CERTIFIED PERMANENT SALARY	10,000.00	.00	10,000.00	.00
0111059 0110 CERTIFIED PERMANENT SALARY	55,793.00	55,793.04	-.04	100.00
0001052 0111 EXTENDED DAY	15,600.00	12,703.48	2,896.52	81.43
0001052 0112 EXTRA SERVICE	1,600.00	1,599.96	.04	100.00
TOTAL 0100 SALARIES PERSONNEL SERVICES	82,993.00	70,096.48	12,896.52	84.46
0200 EMPLOYEE BENEFITS				

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
0001052 0222	EMPLOYER MEDICARE CONTRIBUTION	500.00	603.19	-103.19	120.64
0111059 0222	EMPLOYER MEDICARE CONTRIBUTION	809.00	781.92	27.08	96.65
0001052 0231	KTRS EMPLOYER CONTRIBUTION	800.00	1,318.11	-518.11	164.76
0111059 0231	KTRS EMPLOYER CONTRIBUTION	1,674.00	1,673.76	.24	99.99
0001052 0251	STATE UNEMPLOYMENT INSURANCE	100.00	124.38	-24.38	124.38
0111059 0251	STATE UNEMPLOYMENT INSURANCE	200.00	157.80	42.20	78.90
0001052 0260	WORKMENS COMPENSATION	200.00	202.03	-2.03	101.02
0111059 0260	WORKMENS COMPENSATION	250.00	256.68	-6.68	102.67
TOTAL 0200	EMPLOYEE BENEFITS	4,533.00	5,117.87	-584.87	112.90
0280 ON-BEHALF					
0001052 0280	ON BEHALF PAYMENTS	24,000.00	24,459.19	-459.19	101.91
0111052 0280	ON BEHALF PAYMENTS	.00	11,485.34	-11,485.34	.00
0111059 0280	ON BEHALF PAYMENTS	15,513.00	11,437.61	4,075.39	73.73
TOTAL 0280	ON-BEHALF	39,513.00	47,382.14	-7,869.14	119.92
0300 PURCHASED PROF AND TECH SERV					
0001052 0338	REGISTRATION FEES	500.00	.00	500.00	.00
TOTAL 0300	PURCHASED PROF AND TECH SERV	500.00	.00	500.00	.00
0500 OTHER PURCHASED SERVICES					
0001052 0581	TRAVEL MILEAGE	100.00	.00	100.00	.00
0001052 0585	TRAVEL - MEALS	100.00	.00	100.00	.00
0001052 0586	TRAVEL - HOTELS	400.00	.00	400.00	.00
TOTAL 0500	OTHER PURCHASED SERVICES	600.00	.00	600.00	.00
0600 SUPPLIES					
0001052 0610	GENERAL SUPPLIES	500.00	.00	500.00	.00
0111052 0610	GENERAL SUPPLIES	500.00	338.30	161.70	67.66
0111059 0610	GENERAL SUPPLIES	500.00	654.00	-154.00	130.80
0111059 0642	PERIODICALS & NEWSPAPERS	500.00	.00	500.00	.00
0111059 0643	SUPPLEMENTARY BKS/STUDY GUIDES	500.00	.00	500.00	.00
0111059 0650	SUPPLIES-TECHNOLOGY RELATED	1,000.00	.00	1,000.00	.00
TOTAL 0600	SUPPLIES	3,500.00	992.30	2,507.70	28.35
0800 DEBT SERVICE AND MISCELLANEOUS					
0001052 0899	OTHER MISC EXPENDITURES	500.00	.00	500.00	.00
TOTAL 0800	DEBT SERVICE AND MISCELLANEOU	500.00	.00	500.00	.00
TOTAL 2200	INSTRUCTIONAL STAFF SUPP SERV	132,139.00	123,588.79	8,550.21	93.53

BARBOURVILLE INDEPENDENT



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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
2300 DISTRICT ADMIN SUPPORT						
0100 SALARIES PERSONNEL SERVICES						
0011075	0110	CERTIFIED PERMANENT SALARY	59,264.00	59,264.04	- .04	100.00
0011075	0111	EXTENDED DAY	17,619.00	17,619.00	.00	100.00
0011075	0112	EXTRA SERVICE	47,917.00	47,916.96	.04	100.00
0011075	0130	CLASSIFIED REGULAR SALARY	37,800.00	37,800.00	.00	100.00
0011071	0190	BOARD PER DIEM	11,500.00	9,450.00	2,050.00	82.17
TOTAL 0100		SALARIES PERSONNEL SERVICES	174,100.00	172,050.00	2,050.00	98.82
0200 EMPLOYEE BENEFITS						
0011071	0221	EMPLOYER FICA CONTRIBUTION	800.00	585.90	214.10	73.24
0011075	0221	EMPLOYER FICA CONTRIBUTION	2,344.00	2,209.56	134.44	94.26
0011071	0222	EMPLOYER MEDICARE CONTRIBUTION	500.00	137.29	362.71	27.46
0011075	0222	EMPLOYER MEDICARE CONTRIBUTION	2,358.00	2,242.63	115.37	95.11
0011071	0231	KTRS EMPLOYER CONTRIBUTION	500.00	.00	500.00	.00
0011075	0231	KTRS EMPLOYER CONTRIBUTION	3,744.00	3,744.00	.00	100.00
0011075	0232	CERS EMPLOYER CONTRIBUTION	10,127.00	9,646.86	480.14	95.26
0011071	0251	STATE UNEMPLOYMENT INSURANCE	2,000.00	.00	2,000.00	.00
0011075	0251	STATE UNEMPLOYMENT INSURANCE	500.00	315.60	184.40	63.12
0011071	0260	WORKMENS COMPENSATION	16,000.00	14,697.46	1,302.54	91.86
0011075	0260	WORKMENS COMPENSATION	800.00	747.96	52.04	93.50
0011071	0291	ACCRUED SICK LEAVE PAID	31,000.00	.00	31,000.00	.00
TOTAL 0200		EMPLOYEE BENEFITS	70,673.00	34,327.26	36,345.74	48.57
0280 ON-BEHALF						
0001187	0280	ON BEHALF PAYMENTS	.00	22,049.60	-22,049.60	.00
0011071	0280	ON BEHALF PAYMENTS	1,600.00	.00	1,600.00	.00
0011075	0280	ON BEHALF PAYMENTS	73,000.00	73,140.99	-140.99	100.19
TOTAL 0280		ON-BEHALF	74,600.00	95,190.59	-20,590.59	127.60
0300 PURCHASED PROF AND TECH SERV						
0011074	0311	TAX COLLECTION FEES	27,500.00	25,785.97	1,714.03	93.77
0011071	0312	KSBA POLICY SERVICE	4,000.00	.00	4,000.00	.00
0011071	0338	REGISTRATION FEES	12,000.00	12,229.04	-229.04	101.91
0011075	0338	REGISTRATION FEES	3,500.00	3,915.40	-415.40	111.87
0011071	0342	AUDITING SERVICES	12,000.00	12,000.00	.00	100.00
0011071	0343	LEGAL SERVICES	13,000.00	13,410.06	-410.06	103.15
0011071	0349	OTHER PROFESSIONAL SERVICES	4,000.00	3,655.00	345.00	91.38
0011071	0352	WIRING - PHONE/COMPUTER SRVS.	2,000.00	.00	2,000.00	.00
TOTAL 0300		PURCHASED PROF AND TECH SERV	78,000.00	70,995.47	7,004.53	91.02
0400 PURCHASED PROPERTY SERVICES						
0011071	0444	COPIER RENTAL	900.00	.00	900.00	.00

BARBOURVILLE INDEPENDENT



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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
0011071	0449	OTHER RENTAL	.00	332.00	-332.00	.00
	TOTAL 0400	PURCHASED PROPERTY SERVICES	900.00	332.00	568.00	36.89
0500 OTHER PURCHASED SERVICES						
0011071	0522	PROPERTY INSURANCE	41,738.00	.00	41,738.00	.00
0011071	0522	BFFT PROPERTY INSURANCE	.00	41,724.00	-41,724.00	.00
0011071	0523	FIDELITY BOND	140.00	.00	140.00	.00
0011071	0525	GENERAL LIABILITY INS.	17,154.00	17,154.00	.00	100.00
0011071	0529	OTHER INSURANCE	35,862.00	35,861.70	.30	100.00
0011075	0531	POSTAGE & PO BOX RENT	1,000.00	874.64	125.36	87.46
0011071	0542	NEWSPAPER ADVERTISING	1,500.00	3,974.40	-2,474.40	264.96
0011075	0559	OTHER PRINTING	200.00	.00	200.00	.00
0011071	0581	TRAVEL MILEAGE	600.00	318.60	281.40	53.10
0011075	0581	TRAVEL MILEAGE	830.00	834.34	-4.34	100.52
0011071	0585	TRAVEL - MEALS	600.00	501.50	98.50	83.58
0011075	0585	TRAVEL - MEALS	2,000.00	1,529.98	470.02	76.50
0011071	0586	TRAVEL - HOTELS	4,000.00	4,238.24	-238.24	105.96
0011075	0586	TRAVEL - HOTELS	7,000.00	4,976.90	2,023.10	71.10
	TOTAL 0500	OTHER PURCHASED SERVICES	112,624.00	111,988.30	635.70	99.44
0600 SUPPLIES						
0011071	0610	GENERAL SUPPLIES	1,500.00	177.57	1,322.43	11.84
0011075	0610	GENERAL SUPPLIES	2,000.00	1,186.91	813.09	59.35
0011075	0626	GASOLINE	100.00	.00	100.00	.00
0011075	0643	SUPPLEMENTARY BKS/STUDY GUIDES	300.00	.00	300.00	.00
0011071	0647	REFERENCE MATERIALS	2,000.00	.00	2,000.00	.00
	TOTAL 0600	SUPPLIES	5,900.00	1,364.48	4,535.52	23.13
0700 PROPERTY						
0011075	0733	FURNITURE & FIXTURES	200.00	.00	200.00	.00
0011075	0734	TECH-RELATED HARDWARE	500.00	.00	500.00	.00
	TOTAL 0700	PROPERTY	700.00	.00	700.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS						
0011071	0899	OTHER	2,000.00	1,629.83	370.17	81.49
0011071	0899	7004 OTHER MISC EXPENDITURES	400.00	.00	400.00	.00
0011075	0899	OTHER	500.00	.00	500.00	.00
	TOTAL 0800	DEBT SERVICE AND MISCELLANEOU	2,900.00	1,629.83	1,270.17	56.20
0840 CONTINGENCY						
0011071	0840	CONTINGENCY	500,000.00	.00	500,000.00	.00
	TOTAL 0840	CONTINGENCY	500,000.00	.00	500,000.00	.00

BARBOURVILLE INDEPENDENT



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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,020,397.00	487,877.93	532,519.07	47.81
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES				
0111077 0110 CERTIFIED PERMANENT SALARY	117,571.00	112,632.32	4,938.68	95.80
0111077 0111 EXTENDED DAY	31,776.00	31,108.55	667.45	97.90
0111077 0112 EXTRA SERVICE	12,000.00	13,328.08	-1,328.08	111.07
0111077 0130 CLASSIFIED REGULAR SALARY	48,055.00	48,054.36	.64	100.00
0111077 0150 CLASSIFIED SUBSTITUTE SALARY	500.00	.00	500.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES	209,902.00	205,123.31	4,778.69	97.72
0200 EMPLOYEE BENEFITS				
0111077 0221 EMPLOYER FICA CONTRIBUTION	3,077.00	2,887.08	189.92	93.83
0111077 0222 EMPLOYER MEDICARE CONTRIBUTION	3,044.00	2,903.81	140.19	95.39
0111077 0231 KTRS EMPLOYER CONTRIBUTION	4,840.00	4,710.74	129.26	97.33
0111077 0232 CERS EMPLOYER CONTRIBUTION	13,008.00	12,873.72	134.28	98.97
0111077 0251 STATE UNEMPLOYMENT INSURANCE	1,200.00	579.77	620.23	48.31
0111077 0260 WORKMENS COMPENSATION	1,200.00	839.65	360.35	69.97
TOTAL 0200 EMPLOYEE BENEFITS	26,369.00	24,794.77	1,574.23	94.03
0280 ON-BEHALF				
0111077 0280 ON BEHALF PAYMENTS	53,335.00	54,297.68	-962.68	101.80
TOTAL 0280 ON-BEHALF	53,335.00	54,297.68	-962.68	101.80
0300 PURCHASED PROF AND TECH SERV				
0111077 0338 REGISTRATION FEES	1,500.00	1,830.39	-330.39	122.03
TOTAL 0300 PURCHASED PROF AND TECH SERV	1,500.00	1,830.39	-330.39	122.03
0500 OTHER PURCHASED SERVICES				
0111077 0581 TRAVEL MILEAGE	1,000.00	381.60	618.40	38.16
0111077 0585 TRAVEL - MEALS	1,000.00	708.00	292.00	70.80
0111077 0586 TRAVEL - HOTELS	3,000.00	2,214.68	785.32	73.82
TOTAL 0500 OTHER PURCHASED SERVICES	5,000.00	3,304.28	1,695.72	66.09
0600 SUPPLIES				
0111077 0610 GENERAL SUPPLIES	1,000.00	133.34	866.66	13.33
0111077 0650 SUPPLIES-TECHNOLOGY RELATED	500.00	.00	500.00	.00
TOTAL 0600 SUPPLIES	1,500.00	133.34	1,366.66	8.89

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2400 SCHOOL ADMIN SUPPORT	297,606.00	289,483.77	8,122.23	97.27
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES				
0001100 0130 CLASSIFIED REGULAR SALARY	85,000.00	81,480.50	3,519.50	95.86
0011080 0130 CLASSIFIED REGULAR SALARY	142,666.00	142,766.22	-100.22	100.07
0001100 0131 CLASSIF EXTRA NONOVERTIME HRS	1,500.00	.00	1,500.00	.00
0011080 0131 CLASSIF EXTRA NONOVERTIME HRS	4,000.00	3,999.84	.16	100.00
TOTAL 0100 SALARIES PERSONNEL SERVICES	233,166.00	228,246.56	4,919.44	97.89
0200 EMPLOYEE BENEFITS				
0001100 0221 EMPLOYER FICA CONTRIBUTION	2,400.00	1,385.59	1,014.41	57.73
0011080 0221 EMPLOYER FICA CONTRIBUTION	.00	189.91	-189.91	.00
0001100 0222 EMPLOYER MEDICARE CONTRIBUTION	1,260.00	975.64	284.36	77.43
0011080 0222 EMPLOYER MEDICARE CONTRIBUTION	2,127.00	1,975.43	151.57	92.87
0001100 0231 KTRS EMPLOYER CONTRIBUTION	1,650.00	1,646.64	3.36	99.80
0011080 0231 KTRS EMPLOYER CONTRIBUTION	4,400.00	4,558.31	-158.31	103.60
0001100 0232 CERS EMPLOYER CONTRIBUTION	8,890.00	4,891.82	3,998.18	55.03
0001100 0251 STATE UNEMPLOYMENT INSURANCE	300.00	157.80	142.20	52.60
0011080 0251 STATE UNEMPLOYMENT INSURANCE	500.00	315.60	184.40	63.12
0001100 0260 WORKMENS COMPENSATION	400.00	300.40	99.60	75.10
0011080 0260 WORKMENS COMPENSATION	675.00	675.12	-.12	100.02
TOTAL 0200 EMPLOYEE BENEFITS	22,602.00	17,072.26	5,529.74	75.53
0280 ON-BEHALF				
0001100 0280 ON BEHALF PAYMENTS	26,000.00	28,720.55	-2,720.55	110.46
0011080 0280 ON BEHALF PAYMENTS	45,000.00	51,533.47	-6,533.47	114.52
TOTAL 0280 ON-BEHALF	71,000.00	80,254.02	-9,254.02	113.03
0300 PURCHASED PROF AND TECH SERV				
0011080 0335 OTHER PROFESSIONAL CONSULTANT	2,000.00	.00	2,000.00	.00
0001100 0338 REGISTRATION FEES	2,400.00	3,780.00	-1,380.00	157.50
0011080 0338 REGISTRATION FEES	3,500.00	1,734.00	1,766.00	49.54
0011080 0344 FINANCIAL SERVICES	3,000.00	2,841.01	158.99	94.70
0001100 0349 OTHER PROFESSIONAL SERVICES	1,000.00	.00	1,000.00	.00
0011080 0349 OTHER PROFESSIONAL SERVICES	3,000.00	999.64	2,000.36	33.32
0001100 0352 WIRING - PHONE/COMPUTER SRVS.	500.00	1,755.95	-1,255.95	351.19
TOTAL 0300 PURCHASED PROF AND TECH SERV	15,400.00	11,110.60	4,289.40	72.15
0500 OTHER PURCHASED SERVICES				
0011080 0523 FIDELITY BOND	550.00	666.28	-116.28	121.14
0011080 0531 POSTAGE & PO BOX RENT	100.00	.00	100.00	.00
0011199 0533 16MX ON-LINE NETWORK	43,000.00	77,837.02	-34,837.02	181.02

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
0011080	0542	NEWSPAPER ADVERTISING	100.00	.00	100.00	.00
0011080	0581	TRAVEL MILEAGE	2,000.00	835.86	1,164.14	41.79
0011080	0585	TRAVEL - MEALS	1,000.00	1,032.50	-32.50	103.25
0011080	0586	TRAVEL - HOTELS	4,000.00	2,836.96	1,163.04	70.92
TOTAL 0500 OTHER PURCHASED SERVICES		50,750.00	83,208.62	-32,458.62	163.96	
0600 SUPPLIES						
0001100	0610	GENERAL SUPPLIES	2,100.00	.00	2,100.00	.00
0011080	0610	GENERAL SUPPLIES	4,000.00	3,637.88	362.12	90.95
0011100	0610	GENERAL SUPPLIES	.00	19.99	-19.99	.00
0011080	0650	SUPPLIES-TECHNOLOGY RELATED	300.00	.00	300.00	.00
0011100	0650	SUPPLIES-TECHNOLOGY RELATED	.00	89.09	-89.09	.00
TOTAL 0600 SUPPLIES		6,400.00	3,746.96	2,653.04	58.55	
0700 PROPERTY						
0001100	0734	TECH-RELATED HARDWARE	4,000.00	5,000.00	-1,000.00	125.00
0011080	0734	TECH-RELATED HARDWARE	3,000.00	.00	3,000.00	.00
0011080	0735	TECH SOFTWARE	9,000.00	6,229.16	2,770.84	69.21
TOTAL 0700 PROPERTY		16,000.00	11,229.16	4,770.84	70.18	
0800 DEBT SERVICE AND MISCELLANEOUS						
0011080	0899	OTHER	100.00	65.86	34.14	65.86
TOTAL 0800 DEBT SERVICE AND MISCELLANEOUS		100.00	65.86	34.14	65.86	
TOTAL 2500 BUSINESS SUPPORT SERVICES		415,418.00	434,934.04	-19,516.04	104.70	
2600 PLANT OPERATIONS & MAINTENANCE						
0100 SALARIES PERSONNEL SERVICES						
0001089	0112	EXTRA SERVICE	1,600.00	.00	1,600.00	.00
0001087	0130	CLASSIFIED REGULAR SALARY	180,000.00	148,528.21	31,471.79	82.52
0001088	0130	CLASSIFIED REGULAR SALARY	.00	200.20	-200.20	.00
0001087	0131	CLASSIF EXTRA NONOVERTIME HRS	.00	250.00	-250.00	.00
0001087	0140	CLASSIFIED OVERTIME SALARY	3,000.00	4,619.76	-1,619.76	153.99
0001087	0150	CLASSIFIED SUBSTITUTE SALARY	7,000.00	7,429.60	-429.60	106.14
TOTAL 0100 SALARIES PERSONNEL SERVICES		191,600.00	161,027.77	30,572.23	84.04	
0200 EMPLOYEE BENEFITS						
0001087	0221	EMPLOYER FICA CONTRIBUTION	11,800.00	9,196.68	2,603.32	77.94
0001088	0221	EMPLOYER FICA CONTRIBUTION	.00	11.22	-11.22	.00
0001087	0222	EMPLOYER MEDICARE CONTRIBUTION	2,800.00	2,150.86	649.14	76.82
0001088	0222	EMPLOYER MEDICARE CONTRIBUTION	.00	2.62	-2.62	.00
0001089	0222	EMPLOYER MEDICARE CONTRIBUTION	24.00	.00	24.00	.00

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
0001089 0231	KTRS EMPLOYER CONTRIBUTION	48.00	.00	48.00	.00
0001087 0232	CERS EMPLOYER CONTRIBUTION	51,000.00	40,318.93	10,681.07	79.06
0001088 0232	CERS EMPLOYER CONTRIBUTION	.00	53.63	-53.63	.00
0001087 0251	STATE UNEMPLOYMENT INSURANCE	1,000.00	887.73	112.27	88.77
0001088 0251	STATE UNEMPLOYMENT INSURANCE	.00	1.73	-1.73	.00
0001089 0251	STATE UNEMPLOYMENT INSURANCE	16.00	.00	16.00	.00
0001087 0260	WORKMENS COMPENSATION	5,000.00	6,078.03	-1,078.03	121.56
0001088 0260	WORKMENS COMPENSATION	.00	.92	-.92	.00
0001089 0260	WORKMENS COMPENSATION	8.00	.00	8.00	.00
0001087 0298	CLASS DOCK HRS/DAYS	.00	-568.03	568.03	.00
TOTAL 0200	EMPLOYEE BENEFITS	71,696.00	58,134.32	13,561.68	81.08
0280	ON-BEHALF				
0001087 0280	ON BEHALF PAYMENTS	36,000.00	62,769.21	-26,769.21	174.36
TOTAL 0280	ON-BEHALF	36,000.00	62,769.21	-26,769.21	174.36
0300	PURCHASED PROF AND TECH SERV				
0001089 0338	REGISTRATION FEES	500.00	.00	500.00	.00
0001087 0349	OTHER PROFESSIONAL SERVICES	18,000.00	8,863.65	9,136.35	49.24
0001088 0349	OTHER PROFESSIONAL SERVICES	5,000.00	9,000.00	-4,000.00	180.00
0001089 0349	OTHER PROFESSIONAL SERVICES	35,000.00	5,515.33	29,484.67	15.76
TOTAL 0300	PURCHASED PROF AND TECH SERV	58,500.00	23,378.98	35,121.02	39.96
0400	PURCHASED PROPERTY SERVICES				
0001087 0411	WATER/SEWAGE	25,000.00	16,827.77	8,172.23	67.31
0001087 0421	SANITATION SERVICE	5,600.00	5,751.36	-151.36	102.70
0001087 0433	EQUIPMENT REPAIR & MAINT	10,000.00	.00	10,000.00	.00
0001087 0434	BUILDING REPAIRS & MAINT	50,000.00	3,790.69	46,209.31	7.58
0001087 0434	BFFT BUILDING REPAIRS & MAINT	.00	10,626.07	-10,626.07	.00
0001087 0438	ROOF REPAIRS	5,000.00	.00	5,000.00	.00
0001087 0439	OTHER REPAIRS/MAINTENANCE	17,000.00	1,375.00	15,625.00	8.09
0001088 0439	OTHER REPAIRS/MAINTENANCE	10,000.00	6,000.00	4,000.00	60.00
0001087 0447	MACHINERY RENTAL	2,000.00	2,575.06	-575.06	128.75
TOTAL 0400	PURCHASED PROPERTY SERVICES	124,600.00	46,945.95	77,654.05	37.68
0500	OTHER PURCHASED SERVICES				
0001087 0532	TELEPHONE	30,000.00	29,311.89	688.11	97.71
0001089 0581	TRAVEL MILEAGE	200.00	.00	200.00	.00
0001089 0585	TRAVEL - MEALS	200.00	.00	200.00	.00
0001089 0586	TRAVEL - HOTELS	450.00	.00	450.00	.00
0001087 0591	SVC PRCH ANT DST/ED AY W/IN ST	15,000.00	5,775.00	9,225.00	38.50
0001088 0591	SVC PRCH ANT DST/ED AY W/IN ST	5,000.00	.00	5,000.00	.00
TOTAL 0500	OTHER PURCHASED SERVICES	50,850.00	35,086.89	15,763.11	69.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0600 SUPPLIES				
0001087 0610	GENERAL SUPPLIES	40,000.00	41,657.71	-1,657.71 104.14
0001088 0610	GENERAL SUPPLIES	7,000.00	7,732.73	-732.73 110.47
0001089 0610	GENERAL SUPPLIES	1,000.00	950.00	50.00 95.00
0001087 0621	NATURAL GAS	25,000.00	24,072.33	927.67 96.29
0001087 0622	ELECTRICITY	100,000.00	105,976.47	-5,976.47 105.98
0001087 0663	REPAIR PARTS	4,000.00	.00	4,000.00 .00
0001087 0693	FLOORING SUPPLIES	6,000.00	10,974.91	-4,974.91 182.92
TOTAL 0600 SUPPLIES		183,000.00	191,364.15	-8,364.15 104.57
0700 PROPERTY				
0001088 0710	LAND & IMPROVEMENTS	50,000.00	47,615.00	2,385.00 95.23
0001087 0731	MACHINERY	3,000.00	.00	3,000.00 .00
0001088 0731	MACHINERY	5,000.00	336.00	4,664.00 6.72
0001087 0733	FURNITURE & FIXTURES	3,000.00	5,086.51	-2,086.51 169.55
TOTAL 0700 PROPERTY		61,000.00	53,037.51	7,962.49 86.95
0800 DEBT SERVICE AND MISCELLANEOUS				
0001087 0893	UNIFORMS	3,000.00	145.81	2,854.19 4.86
0001087 0899	OTHER	15,000.00	.00	15,000.00 .00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU		18,000.00	145.81	17,854.19 .81
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		795,246.00	631,890.59	163,355.41 79.46
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES				
9011091 0112	EXTRA SERVICE	1,600.00	1,600.06	-.06 100.00
9011092 0130	CLASSIFIED REGULAR SALARY	35,000.00	35,868.84	-868.84 102.48
9011096 0130	CLASSIFIED REGULAR SALARY	.00	1,698.40	-1,698.40 .00
9011121 0130	CLASSIFIED REGULAR SALARY	2,859.00	.00	2,859.00 .00
9011001 0130S	STUDENT WORKERS	5,000.00	4,078.13	921.87 81.56
9011092 0131	CLASSIF EXTRA NONOVERTIME HRS	1,000.00	317.20	682.80 31.72
9011121 0131	CLASSIF EXTRA NONOVERTIME HRS	500.00	.00	500.00 .00
9011092 0140	CLASSIFIED OVERTIME SALARY	8,000.00	9,046.75	-1,046.75 113.08
9011096 0140	CLASSIFIED OVERTIME SALARY	.00	856.75	-856.75 .00
9011092 0150	CLASSIFIED SUBSTITUTE SALARY	6,000.00	2,485.60	3,514.40 41.43
9011121 0150	CLASSIFIED SUBSTITUTE SALARY	250.00	.00	250.00 .00
TOTAL 0100 SALARIES PERSONNEL SERVICES		60,209.00	55,951.73	4,257.27 92.93
0200 EMPLOYEE BENEFITS				
9011092 0221	EMPLOYER FICA CONTRIBUTION	3,100.00	2,820.71	279.29 90.99
9011096 0221	EMPLOYER FICA CONTRIBUTION	.00	152.54	-152.54 .00
9011121 0221	EMPLOYER FICA CONTRIBUTION	226.00	.00	226.00 .00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
9011091 0222	EMPLOYER MEDICARE CONTRIBUTION	24.00	22.36	1.64	93.17
9011092 0222	EMPLOYER MEDICARE CONTRIBUTION	725.00	659.68	65.32	90.99
9011096 0222	EMPLOYER MEDICARE CONTRIBUTION	.00	35.67	-35.67	.00
9011121 0222	EMPLOYER MEDICARE CONTRIBUTION	84.00	.00	84.00	.00
9011091 0231	KTRS EMPLOYER CONTRIBUTION	48.00	48.00	.00	100.00
9011092 0232	CERS EMPLOYER CONTRIBUTION	13,395.00	5,463.96	7,931.04	40.79
9011121 0232	CERS EMPLOYER CONTRIBUTION	973.00	.00	973.00	.00
9011091 0251	STATE UNEMPLOYMENT INSURANCE	3.00	2.69	.31	89.67
9011092 0251	STATE UNEMPLOYMENT INSURANCE	365.00	350.81	14.19	96.11
9011096 0251	STATE UNEMPLOYMENT INSURANCE	.00	12.11	-12.11	.00
9011121 0251	STATE UNEMPLOYMENT INSURANCE	157.00	.00	157.00	.00
9011091 0260	WORKMENS COMPENSATION	15.00	7.32	7.68	48.80
9011092 0260	WORKMENS COMPENSATION	1,700.00	1,836.29	-136.29	108.02
9011096 0260	WORKMENS COMPENSATION	.00	61.65	-61.65	.00
9011121 0260	WORKMENS COMPENSATION	415.00	.00	415.00	.00
9011092 0298	CLASS DOCK HRS/DAYS	.00	-32.14	32.14	.00
TOTAL 0200 EMPLOYEE BENEFITS		21,230.00	11,441.65	9,788.35	53.89
0280 ON-BEHALF					
9011091 0280	ON BEHALF PAYMENTS	4,000.00	.00	4,000.00	.00
9011092 0280	ON BEHALF PAYMENTS	8,500.00	11,413.08	-2,913.08	134.27
9011121 0280	ON BEHALF PAYMENTS	400.00	.00	400.00	.00
TOTAL 0280 ON-BEHALF		12,900.00	11,413.08	1,486.92	88.47
0300 PURCHASED PROF AND TECH SERV					
9011091 0338	REGISTRATION FEES	500.00	.00	500.00	.00
9011092 0341	DRUG TESTING	1,000.00	1,170.00	-170.00	117.00
9011091 0349	OTHER PROFESSIONAL SERVICES	5,000.00	6,052.50	-1,052.50	121.05
9011092 0349	OTHER PROFESSIONAL SERVICES	200.00	801.00	-601.00	400.50
9011096 0349	OTHER PROFESSIONAL SERVICES	1,000.00	1,624.76	-624.76	162.48
TOTAL 0300 PURCHASED PROF AND TECH SERV		7,700.00	9,648.26	-1,948.26	125.30
0400 PURCHASED PROPERTY SERVICES					
9011091 0435	VEHICLE REPAIR & MAINT	2,000.00	1,640.92	359.08	82.05
9011096 0435	VEHICLE REPAIR & MAINT	10,000.00	12,709.31	-2,709.31	127.09
9011091 0439	OTHER REPAIRS/MAINTENANCE	1,000.00	.00	1,000.00	.00
9011096 0439	OTHER REPAIRS/MAINTENANCE	2,000.00	.00	2,000.00	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES		15,000.00	14,350.23	649.77	95.67
0500 OTHER PURCHASED SERVICES					
9011091 0524	FLEET INSURANCE	15,602.00	15,602.00	.00	100.00
9011091 0581	TRAVEL MILEAGE	200.00	.00	200.00	.00
9011091 0585	TRAVEL - MEALS	200.00	.00	200.00	.00
9011091 0586	TRAVEL - HOTELS	500.00	.00	500.00	.00
9011001 0591	SVC PRCH ANT DST/ED AY W/IN ST	500.00	.00	500.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

GENERAL FUND (1)			BUDGET	YR TO DATE	AVAIL	%
			APPROP	ACTUAL	BUDGET	USED
9011091 0591	SVC PRCH ANT DST/ED AY W/IN ST		500.00	30.00	470.00	6.00
9011096 0591	SVC PRCH ANT DST/ED AY W/IN ST		.00	39.99	-39.99	.00
TOTAL 0500 OTHER PURCHASED SERVICES			17,502.00	15,671.99	1,830.01	89.54
0600 SUPPLIES						
9011091 0610	GENERAL SUPPLIES		200.00	11.88	188.12	5.94
9011092 0610	GENERAL SUPPLIES		300.00	.00	300.00	.00
9011096 0610	GENERAL SUPPLIES		500.00	1,714.72	-1,214.72	342.94
9011019 0626	GASOLINE		1,500.00	1,771.88	-271.88	118.13
9011091 0626	GASOLINE		200.00	1,623.94	-1,423.94	811.97
9011096 0627	DIESEL FUEL		20,000.00	17,514.81	2,485.19	87.57
9011091 0662	TIRES & LUBES		1,200.00	.00	1,200.00	.00
9011096 0662	TIRES & LUBES		2,000.00	.00	2,000.00	.00
9011091 0669	OT TRANSPORT MAINTEN REPAIRS		1,000.00	.00	1,000.00	.00
9011096 0669	OT TRANSPORT MAINTEN REPAIRS		1,000.00	.00	1,000.00	.00
9011019 0699	MILEAGE REIMBURSEMENT		.00	-16,309.84	16,309.84	.00
9011096 0699	MILEAGE REIMBURSEMENT		.00	-1,500.61	1,500.61	.00
TOTAL 0600 SUPPLIES			27,900.00	4,826.78	23,073.22	17.30
0700 PROPERTY						
9011096 0732	VEHICLES		35,000.00	.00	35,000.00	.00
TOTAL 0700 PROPERTY			35,000.00	.00	35,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS						
9011091 0899	OTHER		100.00	.00	100.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			100.00	.00	100.00	.00
TOTAL 2700 STUDENT TRANSPORTATION			197,541.00	123,303.72	74,237.28	62.42
3100 FOOD SERVICE OPERATION						
0100 SALARIES PERSONNEL SERVICES						
0001101 0130	CLASSIFIED REGULAR SALARY		20,000.00	.00	20,000.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES			20,000.00	.00	20,000.00	.00
0200 EMPLOYEE BENEFITS						
0001101 0221	EMPLOYER FICA CONTRIBUTION		1,240.00	.00	1,240.00	.00
0001101 0222	EMPLOYER MEDICARE CONTRIBUTION		290.00	.00	290.00	.00
0001101 0232	CERS EMPLOYER CONTRIBUTION		5,360.00	.00	5,360.00	.00
0001101 0251	STATE UNEMPLOYMENT INSURANCE		200.00	.00	200.00	.00
0001101 0260	WORKMENS COMPENSATION		90.00	.00	90.00	.00
TOTAL 0200 EMPLOYEE BENEFITS			7,180.00	.00	7,180.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3100 FOOD SERVICE OPERATION	27,180.00	.00	27,180.00	.00
3300 COMMUNITY SERVICES				
0800 DEBT SERVICE AND MISCELLANEOUS				
0001197 0899 00DBF OTHER	.00	140,625.00	-140,625.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU	.00	140,625.00	-140,625.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	140,625.00	-140,625.00	.00
4300 ARCHITECTURAL/ENGIN				
0300 PURCHASED PROF AND TECH SERV				
0001108 0346 ARCHECTUR & ENGINEERING SVCS	5,000.00	.00	5,000.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV	5,000.00	.00	5,000.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	5,000.00	.00	5,000.00	.00
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS				
0001112 0831 EXTRAORDINARY ITEMS KSBIT ASSE	10,475.00	12,565.78	-2,090.78	119.96
0001112 0838 KISTA PRINCIPAL	30,888.00	.00	30,888.00	.00
0001112 0838 BFFT KISTA PRINCIPAL	.00	30,888.00	-30,888.00	.00
0001112 0839 KISTA DEBT SERVICE	4,183.00	.00	4,183.00	.00
0001112 0839 BFFT KISTA INTEREST	.00	2,091.63	-2,091.63	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU	45,546.00	45,545.41	.59	100.00
TOTAL 5100 DEBT SERVICE	45,546.00	45,545.41	.59	100.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS				
0001113 0910 FUND TRANSFERS OUT	14,067.00	14,203.05	-136.05	100.97
0001113 0910 00DBF FUND TRANSFERS OUT	.00	9,375.00	-9,375.00	.00
TOTAL 0900 OTHER ITEMS	14,067.00	23,578.05	-9,511.05	167.61
TOTAL 5200 FUND TRANSFERS	14,067.00	23,578.05	-9,511.05	167.61
TOTAL EXPENDITURES	6,468,740.00	6,045,503.35	423,236.65	93.46
TOTAL FOR GENERAL FUND (1)	.00	1,483,582.75	-1,483,582.75	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
OTHER REVENUE FROM LOCAL SOURCES							
220	1990	001J	MISCELLANEOUS REVENUE	.00	9,495.00	-9,495.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				.00	9,495.00	-9,495.00	.00
TOTAL REVENUE FROM LOCAL SOURCES				.00	9,495.00	-9,495.00	.00
REVENUE FROM STATE SOURCES							
RESTRICTED							
220	3200	106J	RESTRICTED STATE REVENUE	67,423.00	67,423.00	.00	100.00
220	3200	10EI	RESTRICTED STATE REVENUE	.00	934.65	-934.65	.00
220	3200	120J	RESTRICTED STATE REVENUE	21,543.00	21,150.49	392.51	98.18
220	3200	125E	RESTRICTED STATE REVENUE	.00	-17.82	17.82	.00
220	3200	125J	RESTRICTED STATE REVENUE	86,730.00	86,730.00	.00	100.00
220	3200	130I	RESTRICTED STATE REVENUE	.00	2,807.11	-2,807.11	.00
220	3200	130J	RESTRICTED STATE REVENUE	26,481.00	26,481.00	.00	100.00
220	3200	135I	RESTRICTED STATE REVENUE	.00	5,999.51	-5,999.51	.00
220	3200	135J	RESTRICTED STATE REVENUE	65,925.00	65,925.00	.00	100.00
220	3200	14MI	RESTRICTED STATE REVENUE	.00	30,026.39	-30,026.39	.00
220	3200	14MJ	RESTRICTED STATE REVENUE	43,095.00	27,810.32	15,284.68	64.53
220	3200	162I	RESTRICTED STATE REVENUE	.00	-3,174.00	3,174.00	.00
220	3200	162J	RESTRICTED STATE REVENUE	14,067.00	12,481.00	1,586.00	88.73
220	3200	168J	RESTRICTED STATE REVENUE	27,815.00	27,815.00	.00	100.00
220	3200	192J	RESTRICTED STATE REVENUE	40,000.00	40,000.00	.00	100.00
TOTAL RESTRICTED				393,079.00	412,391.65	-19,312.65	104.91
TOTAL REVENUE FROM STATE SOURCES				393,079.00	412,391.65	-19,312.65	104.91
REVENUE FROM FEDERAL SOURCES							
RESTRICTED THROUGH THE STATE							
220	4500	310I	RESTRICTED FED THRU STATE	.00	79,598.06	-79,598.06	.00
220	4500	310J	RESTRICTED FED THRU STATE	231,945.00	184,854.46	47,090.54	79.70
220	4500	337J	RESTRICTED FED THRU STATE	144,683.00	129,103.55	15,579.45	89.23
220	4500	343I	RESTRICTED FED THRU STATE	.00	7,091.56	-7,091.56	.00
220	4500	343J	RESTRICTED FED THRU STATE	12,349.00	8,715.48	3,633.52	70.58
220	4500	348J	RESTRICTED FED THRU STATE	5,786.00	5,786.00	.00	100.00
220	4500	350G	RESTRICTED FED THRU STATE	.00	3,371.17	-3,371.17	.00
220	4500	350I	RESTRICTED FED THRU STATE	.00	14,975.00	-14,975.00	.00
220	4500	350J	RESTRICTED FED THRU STATE	18,070.00	2,480.69	15,589.31	13.73
220	4500	379AR	RESTRICTED FED THRU STATE	.00	70,083.81	-70,083.81	.00
220	4500	379BJ	RESTRICTED FED THRU STATE	.00	6,564.40	-6,564.40	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

SPECIAL REVENUE (2)							BUDGET	YR TO DATE	AVAIL	%
							APPROP	ACTUAL	BUDGET	USED
220	4500	379CI	RESTRICTED	FED	THRU	STATE	.00	1,200.00	-1,200.00	.00
220	4500	379CJ	RESTRICTED	FED	THRU	STATE	.00	4,887.00	-4,887.00	.00
220	4500	379EJ	RESTRICTED	FED	THRU	STATE	.00	4,169.09	-4,169.09	.00
220	4500	379SI	RESTRICTED	FED	THRU	STATE	50,878.07	11,674.67	39,203.40	22.95
220	4500	379SJ	RESTRICTED	FED	THRU	STATE	156,500.00	133,542.24	22,957.76	85.33
220	4500	401I	RESTRICTED	FED	THRU	STATE	.00	2,092.33	-2,092.33	.00
220	4500	401J	RESTRICTED	FED	THRU	STATE	27,218.00	24,719.11	2,498.89	90.82
220	4500	473G	RESTRICTED	FED	THRU	STATE	.00	298,767.95	-298,767.95	.00
220	4500	473GL	RESTRICTED	FED	THRU	STATE	.00	120,902.68	-120,902.68	.00
220	4500	478I	RESTRICTED	FED	THRU	STATE	.00	1,249.35	-1,249.35	.00
220	4500	488I	RESTRICTED	FED	THRU	STATE	.00	888.87	-888.87	.00
220	4500	552G	RESTRICTED	FED	THRU	STATE	.00	5,876.07	-5,876.07	.00
220	4500	552I	RESTRICTED	FED	THRU	STATE	.00	5,077.73	-5,077.73	.00
220	4500	552J	RESTRICTED	FED	THRU	STATE	17,900.00	.00	17,900.00	.00
220	4500	554G	RESTRICTED	FED	THRU	STATE	.00	3,690.43	-3,690.43	.00
220	4500	563J	RESTRICTED	FED	THRU	STATE	31,736.00	7,009.58	24,726.42	22.09
220	4500	5781A	RESTRICTED	FED	THRU	STATE	14,200.00	8,705.08	5,494.92	61.30
220	4500	610E	RESTRICTED	FED	THRU	STATE	.00	494.18	-494.18	.00
TOTAL RESTRICTED THROUGH THE STATE							711,265.07	1,147,570.54	-436,305.47	161.34
TOTAL REVENUE FROM FEDERAL SOURCES							711,265.07	1,147,570.54	-436,305.47	161.34
OTHER RECEIPTS										
INTERFUND TRANSFERS										
220	5210	162J	FUND TRANSFER				14,067.00	12,480.55	1,586.45	88.72
TOTAL INTERFUND TRANSFERS							14,067.00	12,480.55	1,586.45	88.72
TOTAL OTHER RECEIPTS							14,067.00	12,480.55	1,586.45	88.72
TOTAL RECEIPTS							1,118,411.07	1,581,937.74	-463,526.67	141.45
TOTAL REVENUES							1,118,411.07	1,581,937.74	-463,526.67	141.45

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
1000 INSTRUCTION							
0100 SALARIES PERSONNEL SERVICES							
0002022	0110	168J	CERTIFIED PERMANENT SALARY	5,417.00	.00	5,417.00	.00
0002118	0110	130I	CERTIFIED PERMANENT SALARY	.00	700.32	-700.32	.00
0002118	0110	130J	CERTIFIED PERMANENT SALARY	18,951.00	19,375.52	-424.52	102.24
0112001	0110	135I	CERTIFIED PERMANENT SALARY	.00	4,576.92	-4,576.92	.00
0112001	0110	135J	CERTIFIED PERMANENT SALARY	38,076.00	37,192.28	883.72	97.68
0112118	0110	106J	CERTIFIED PERMANENT SALARY	15,000.00	14,816.01	183.99	98.77
0112118	0110	14MI	CERTIFIED PERMANENT SALARY	.00	28,542.69	-28,542.69	.00
0112118	0110	14MJ	CERTIFIED PERMANENT SALARY	40,700.00	26,473.35	14,226.65	65.05
0112118	0110	192J	CERTIFIED PERMANENT SALARY	37,650.00	38,011.06	-361.06	100.96
0112118	0110	310I	CERTIFIED PERMANENT SALARY	.00	23,757.68	-23,757.68	.00
0112118	0110	310J	CERTIFIED PERMANENT SALARY	42,004.00	31,258.36	10,745.64	74.42
0112118	0110	473G	CERTIFIED PERMANENT SALARY	.00	29,877.12	-29,877.12	.00
0112118	0110	473GL	CERTIFIED PERMANENT SALARY	.00	64,957.04	-64,957.04	.00
0002022	0112	168J	EXTRA SERVICE	1,600.00	1,599.96	.04	100.00
0112118	0112	10EI	EXTRA SERVICE	.00	934.65	-934.65	.00
0112118	0113	120J	OTHER CERTIFIED POSITIONS	10,800.00	5,775.00	5,025.00	53.47
0112118	0113	310I	OTHER CERTIFIED POSITIONS	.00	550.00	-550.00	.00
0112118	0113	350J	OTHER CERTIFIED POSITIONS	.00	1,750.00	-1,750.00	.00
0112118	0113	473G	OTHER CERTIFIED POSITIONS	.00	850.00	-850.00	.00
0112118	0113	473GL	OTHER CERTIFIED POSITIONS	.00	12,950.00	-12,950.00	.00
0112118	0113	488I	OTHER CERTIFIED POSITIONS	.00	750.00	-750.00	.00
0112118	0113	563J	OTHER CERTIFIED POSITIONS	25,000.00	6,000.00	19,000.00	24.00
0002118	0130	162I	CLASSIFIED REGULAR SALARY	.00	-3,174.00	3,174.00	.00
0002118	0130	162J	CLASSIFIED REGULAR SALARY	17,643.00	17,500.10	142.90	99.19
0002522	0130	379SI	CLASSIFIED REGULAR SALARY	35,379.57	6,931.58	28,447.99	19.59
0002522	0130	379SJ	CLASSIFIED REGULAR SALARY	117,254.00	101,668.95	15,585.05	86.71
0112001	0130	135I	CLASSIFIED REGULAR SALARY	.00	1,205.41	-1,205.41	.00
0112001	0130	135J	CLASSIFIED REGULAR SALARY	16,436.00	18,603.37	-2,167.37	113.19
0112118	0130	120J	CLASSIFIED REGULAR SALARY	6,200.00	9,480.80	-3,280.80	152.92
0112118	0130	310I	CLASSIFIED REGULAR SALARY	.00	1,354.40	-1,354.40	.00
0112118	0130	337J	CLASSIFIED REGULAR SALARY	20,721.00	19,179.60	1,541.40	92.56
0112118	0130	473G	CLASSIFIED REGULAR SALARY	.00	11,858.50	-11,858.50	.00
0112118	0130	473GL	CLASSIFIED REGULAR SALARY	.00	1,043.50	-1,043.50	.00
0112522	0130	379EJ	CLASSIFIED REGULAR SALARY	2,000.00	643.22	1,356.78	32.16
0112118	0130S	001J	STUDENT WORKERS	.00	9,495.00	-9,495.00	.00
0112522	0130S	379BJ	STUDENT WORKERS	.00	667.00	-667.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				450,831.57	547,155.39	-96,323.82	121.37
0200 EMPLOYEE BENEFITS							
0002118	0221	162J	EMPLOYER FICA CONTRIBUTION	790.00	886.27	-96.27	112.19
0112001	0221	135J	EMPLOYER FICA CONTRIBUTION	1,329.00	1,148.97	180.03	86.45
0112118	0221	120J	EMPLOYER FICA CONTRIBUTION	384.00	645.28	-261.28	168.04
0112118	0221	337J	EMPLOYER FICA CONTRIBUTION	975.00	1,102.56	-127.56	113.08
0112118	0221	473G	EMPLOYER FICA CONTRIBUTION	.00	23.56	-23.56	.00
0002022	0222	168J	EMPLOYER MEDICARE CONTRIBUTION	65.00	22.36	42.64	34.40

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0002118	0222	130I	EMPLOYER MEDICARE CONTRIBUTION		.00	10.15	-10.15	.00
0002118	0222	130J	EMPLOYER MEDICARE CONTRIBUTION		275.00	32.16	242.84	11.69
0002118	0222	162J	EMPLOYER MEDICARE CONTRIBUTION		308.00	207.23	100.77	67.28
0002522	0222	379SI	EMPLOYER MEDICARE CONTRIBUTION		550.80	98.47	452.33	17.88
0002522	0222	379SJ	EMPLOYER MEDICARE CONTRIBUTION		1,659.00	1,425.20	233.80	85.91
0112001	0222	135I	EMPLOYER MEDICARE CONTRIBUTION		.00	58.82	-58.82	.00
0112001	0222	135J	EMPLOYER MEDICARE CONTRIBUTION		994.00	798.09	195.91	80.29
0112118	0222	106J	EMPLOYER MEDICARE CONTRIBUTION		232.00	203.97	28.03	87.92
0112118	0222	120J	EMPLOYER MEDICARE CONTRIBUTION		250.00	231.03	18.97	92.41
0112118	0222	130J	EMPLOYER MEDICARE CONTRIBUTION		.00	248.80	-248.80	.00
0112118	0222	14MI	EMPLOYER MEDICARE CONTRIBUTION		.00	400.77	-400.77	.00
0112118	0222	14MJ	EMPLOYER MEDICARE CONTRIBUTION		590.00	373.95	216.05	63.38
0112118	0222	192J	EMPLOYER MEDICARE CONTRIBUTION		600.00	519.75	80.25	86.63
0112118	0222	310I	EMPLOYER MEDICARE CONTRIBUTION		.00	368.42	-368.42	.00
0112118	0222	310J	EMPLOYER MEDICARE CONTRIBUTION		598.00	361.73	236.27	60.49
0112118	0222	337J	EMPLOYER MEDICARE CONTRIBUTION		228.00	257.88	-29.88	113.11
0112118	0222	350J	EMPLOYER MEDICARE CONTRIBUTION		.00	23.64	-23.64	.00
0112118	0222	473G	EMPLOYER MEDICARE CONTRIBUTION		.00	587.42	-587.42	.00
0112118	0222	473GL	EMPLOYER MEDICARE CONTRIBUTION		.00	1,090.19	-1,090.19	.00
0112118	0222	488I	EMPLOYER MEDICARE CONTRIBUTION		.00	10.88	-10.88	.00
0112118	0222	563J	EMPLOYER MEDICARE CONTRIBUTION		363.00	81.37	281.63	22.42
0112522	0222	379BJ	EMPLOYER MEDICARE CONTRIBUTION		116.00	.00	116.00	.00
0002022	0231	168J	KTRS EMPLOYER CONTRIBUTION		133.00	48.00	85.00	36.09
0002118	0231	130I	KTRS EMPLOYER CONTRIBUTION		.00	21.01	-21.01	.00
0002118	0231	130J	KTRS EMPLOYER CONTRIBUTION		598.00	581.26	16.74	97.20
0002522	0231	379SI	KTRS EMPLOYER CONTRIBUTION		6,412.87	129.95	6,282.92	2.03
0002522	0231	379SJ	KTRS EMPLOYER CONTRIBUTION		18,542.00	15,801.82	2,740.18	85.22
0112001	0231	135I	KTRS EMPLOYER CONTRIBUTION		.00	137.31	-137.31	.00
0112001	0231	135J	KTRS EMPLOYER CONTRIBUTION		1,412.00	1,235.79	176.21	87.52
0112118	0231	106J	KTRS EMPLOYER CONTRIBUTION		480.00	444.48	35.52	92.60
0112118	0231	120J	KTRS EMPLOYER CONTRIBUTION		324.00	173.25	150.75	53.47
0112118	0231	14MI	KTRS EMPLOYER CONTRIBUTION		.00	855.78	-855.78	.00
0112118	0231	14MJ	KTRS EMPLOYER CONTRIBUTION		1,221.00	794.70	426.30	65.09
0112118	0231	192J	KTRS EMPLOYER CONTRIBUTION		1,200.00	1,137.06	62.94	94.76
0112118	0231	310I	KTRS EMPLOYER CONTRIBUTION		.00	4,721.76	-4,721.76	.00
0112118	0231	310J	KTRS EMPLOYER CONTRIBUTION		6,644.00	4,705.26	1,938.74	70.82
0112118	0231	350J	KTRS EMPLOYER CONTRIBUTION		.00	52.50	-52.50	.00
0112118	0231	473G	KTRS EMPLOYER CONTRIBUTION		.00	6,804.97	-6,804.97	.00
0112118	0231	473GL	KTRS EMPLOYER CONTRIBUTION		.00	11,496.20	-11,496.20	.00
0112118	0231	488I	KTRS EMPLOYER CONTRIBUTION		.00	124.53	-124.53	.00
0112118	0231	563J	KTRS EMPLOYER CONTRIBUTION		4,026.00	180.01	3,845.99	4.47
0112522	0231	379BJ	KTRS EMPLOYER CONTRIBUTION		1,368.00	.00	1,368.00	.00
0002118	0232	162J	CERS EMPLOYER CONTRIBUTION		5,300.00	6,069.84	-769.84	114.53
0112001	0232	135J	CERS EMPLOYER CONTRIBUTION		4,403.00	5,474.15	-1,071.15	124.33
0112118	0232	120J	CERS EMPLOYER CONTRIBUTION		1,661.00	2,902.72	-1,241.72	174.76
0112118	0232	337J	CERS EMPLOYER CONTRIBUTION		5,387.00	5,138.16	248.84	95.38
0002022	0251	168J	STATE UNEMPLOYMENT INSURANCE		60.00	2.69	57.31	4.48
0002118	0251	130I	STATE UNEMPLOYMENT INSURANCE		.00	7.00	-7.00	.00
0002118	0251	130J	STATE UNEMPLOYMENT INSURANCE		180.00	174.42	5.58	96.90
0002118	0251	162J	STATE UNEMPLOYMENT INSURANCE		25.00	157.80	-132.80	631.20
0002522	0251	379SI	STATE UNEMPLOYMENT INSURANCE		465.09	.00	465.09	.00
0002522	0251	379SJ	STATE UNEMPLOYMENT INSURANCE		1,144.00	473.40	670.60	41.38
0112001	0251	135J	STATE UNEMPLOYMENT INSURANCE		600.00	303.87	296.13	50.65

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0112118	0251	106J	STATE UNEMPLOYMENT INSURANCE	160.00	49.39	110.61	30.87
0112118	0251	120J	STATE UNEMPLOYMENT INSURANCE	105.00	120.23	-15.23	114.50
0112118	0251	14MI	STATE UNEMPLOYMENT INSURANCE	.00	101.52	-101.52	.00
0112118	0251	14MJ	STATE UNEMPLOYMENT INSURANCE	397.00	40.87	356.13	10.29
0112118	0251	192J	STATE UNEMPLOYMENT INSURANCE	380.00	157.80	222.20	41.53
0112118	0251	310I	STATE UNEMPLOYMENT INSURANCE	.00	91.70	-91.70	.00
0112118	0251	310J	STATE UNEMPLOYMENT INSURANCE	89.00	66.10	22.90	74.27
0112118	0251	337J	STATE UNEMPLOYMENT INSURANCE	200.00	167.48	32.52	83.74
0112118	0251	473G	STATE UNEMPLOYMENT INSURANCE	.00	259.84	-259.84	.00
0112118	0251	473GL	STATE UNEMPLOYMENT INSURANCE	.00	255.67	-255.67	.00
0112118	0251	563J	STATE UNEMPLOYMENT INSURANCE	250.00	20.60	229.40	8.24
0112522	0251	379BJ	STATE UNEMPLOYMENT INSURANCE	97.00	.00	97.00	.00
0002022	0260	168J	WORKMENS COMPENSATION	25.00	7.32	17.68	29.28
0002118	0260	130I	WORKMENS COMPENSATION	.00	3.22	-3.22	.00
0002118	0260	130J	WORKMENS COMPENSATION	85.00	89.13	-4.13	104.86
0002118	0260	162J	WORKMENS COMPENSATION	145.00	140.31	4.69	96.77
0002522	0260	379SI	WORKMENS COMPENSATION	169.65	31.89	137.76	18.80
0002522	0260	379SJ	WORKMENS COMPENSATION	527.00	467.69	59.31	88.75
0112001	0260	135I	WORKMENS COMPENSATION	.00	21.05	-21.05	.00
0112001	0260	135J	WORKMENS COMPENSATION	315.00	283.40	31.60	89.97
0112118	0260	106J	WORKMENS COMPENSATION	73.00	68.16	4.84	93.37
0112118	0260	120J	WORKMENS COMPENSATION	100.00	76.41	23.59	76.41
0112118	0260	14MI	WORKMENS COMPENSATION	.00	125.63	-125.63	.00
0112118	0260	14MJ	WORKMENS COMPENSATION	187.00	127.45	59.55	68.16
0112118	0260	192J	WORKMENS COMPENSATION	170.00	174.33	-4.33	102.55
0112118	0260	310I	WORKMENS COMPENSATION	.00	129.07	-129.07	.00
0112118	0260	310J	WORKMENS COMPENSATION	211.00	126.54	84.46	59.97
0112118	0260	337J	WORKMENS COMPENSATION	70.00	88.20	-18.20	126.00
0112118	0260	350J	WORKMENS COMPENSATION	.00	8.05	-8.05	.00
0112118	0260	473G	WORKMENS COMPENSATION	.00	195.87	-195.87	.00
0112118	0260	473GL	WORKMENS COMPENSATION	.00	363.17	-363.17	.00
0112118	0260	488I	WORKMENS COMPENSATION	.00	3.46	-3.46	.00
0112118	0260	563J	WORKMENS COMPENSATION	115.00	27.60	87.40	24.00
0112522	0260	379BJ	WORKMENS COMPENSATION	37.75	.00	37.75	.00
0002522	0294	379SI	FEDERAL FUNDED HEALTH INS	7,777.81	4,429.98	3,347.83	56.96
0002522	0294	379SJ	FEDERAL FUNDED HEALTH INS	17,078.00	12,277.78	4,800.22	71.89
0112118	0294	106J	FEDERAL FUNDED HEALTH INS	948.00	.00	948.00	.00
0112118	0294	310I	FEDERAL FUNDED HEALTH INS	.00	11,534.64	-11,534.64	.00
0112118	0294	310J	FEDERAL FUNDED HEALTH INS	11,000.00	4,186.26	6,813.74	38.06
0112118	0294	337J	FEDERAL FUNDED HEALTH INS	6,272.00	7,820.62	-1,548.62	124.69
0112118	0294	473G	FEDERAL FUNDED HEALTH INS	.00	6,379.36	-6,379.36	.00
0112118	0294	473GL	FEDERAL FUNDED HEALTH INS	.00	10,503.24	-10,503.24	.00
0002522	0295	379SI	FEDERAL FUNDED LIFE INSURANCE	11.12	4.80	6.32	43.17
0002522	0295	379SJ	FEDERAL FUNDED LIFE INSURANCE	8.00	18.40	-10.40	230.00
0112118	0295	106J	FEDERAL FUNDED LIFE INSURANCE	12.00	.00	12.00	.00
0112118	0295	310I	FEDERAL FUNDED LIFE INSURANCE	.00	8.00	-8.00	.00
0112118	0295	310J	FEDERAL FUNDED LIFE INSURANCE	10.00	2.40	7.60	24.00
0112118	0295	337J	FEDERAL FUNDED LIFE INSURANCE	50.00	10.40	39.60	20.80
0112118	0295	473G	FEDERAL FUNDED LIFE INSURANCE	.00	7.11	-7.11	.00
0112118	0295	473GL	FEDERAL FUNDED LIFE INSURANCE	.00	9.04	-9.04	.00
0002522	0296	379SI	FEDERAL FUNDED STATE ADMIN	111.16	48.00	63.16	43.18
0002522	0296	379SJ	FEDERAL FUNDED STATE ADMIN	288.00	184.00	104.00	63.89
0112118	0296	106J	FEDERAL FUNDED STATE ADMIN	40.00	.00	40.00	.00

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				APPROP	ACTUAL	BUDGET	USED
0112118	0296	310I	FEDERAL FUNDED STATE ADMIN	.00	80.00	-80.00	.00
0112118	0296	310J	FEDERAL FUNDED STATE ADMIN	127.00	24.00	103.00	18.90
0112118	0296	337J	FEDERAL FUNDED STATE ADMIN	12.00	104.00	-92.00	866.67
0112118	0296	473G	FEDERAL FUNDED STATE ADMIN	.00	71.17	-71.17	.00
0112118	0296	473GL	FEDERAL FUNDED STATE ADMIN	.00	90.36	-90.36	.00
0002522	0297	379S	FEDERAL FUNDED FLEXIBLE SPEND	.00	1,225.00	-1,225.00	.00
0112118	0297	310J	FEDERAL FUNDED FLEXIBLE SPEND	1.00	.00	1.00	.00
0112118	0297	337J	FEDERAL FUNDED FLEXIBLE SPEND	2,100.00	350.00	1,750.00	16.67
TOTAL 0200 EMPLOYEE BENEFITS				121,647.25	144,626.32	-22,979.07	118.89
0300 PURCHASED PROF AND TECH SERV							
0112118	0338	106J	REGISTRATION FEES	3,275.00	7,875.00	-4,600.00	240.46
0112118	0338	310I	REGISTRATION FEES	.00	671.78	-671.78	.00
0112118	0338	310J	REGISTRATION FEES	200.00	4,104.22	-3,904.22	999.99
0112118	0338	337J	REGISTRATION FEES	.00	305.00	-305.00	.00
0112118	0338	350G	REGISTRATION FEES	.00	2,200.00	-2,200.00	.00
0112118	0338	350I	REGISTRATION FEES	.00	239.00	-239.00	.00
0112118	0338	350J	REGISTRATION FEES	2,916.00	.00	2,916.00	.00
0112118	0338	401I	REGISTRATION FEES	.00	1,164.55	-1,164.55	.00
0112118	0338	401J	REGISTRATION FEES	.00	1,445.45	-1,445.45	.00
0112118	0339	350I	OTH PROF TRAINING & DEV SVCS	.00	9,840.00	-9,840.00	.00
0112118	0339	350J	OTH PROF TRAINING & DEV SVCS	3,445.00	.00	3,445.00	.00
0112118	0345	337J	MEDICAL SERVICES	25,769.00	.00	25,769.00	.00
0002022	0349	168J	OTHER PROFESSIONAL SERVICES	20,515.00	26,134.67	-5,619.67	127.39
0112118	0349	337J	OTHER PROFESSIONAL SERVICES	.00	27,366.00	-27,366.00	.00
0112118	0349	343J	OTHER PROFESSIONAL SERVICES	4,907.00	.00	4,907.00	.00
0112118	0349	478I	OTHER PROFESSIONAL SERVICES	.00	57.00	-57.00	.00
0112522	0349	379C	OTHER PROFESSIONAL SERVICES	6,227.25	3,000.00	3,227.25	48.18
TOTAL 0300 PURCHASED PROF AND TECH SERV				67,254.25	84,402.67	-17,148.42	125.50
0500 OTHER PURCHASED SERVICES							
0112118	0533	473G	ON-LINE NETWORK	.00	2,696.85	-2,696.85	.00
0112001	0542	135J	NEWSPAPER ADVERTISING	175.00	.00	175.00	.00
0112147	0580	348J	TRAVEL	975.00	471.82	503.18	48.39
0002522	0581	379AR	TRAVEL MILEAGE	.00	47.70	-47.70	.00
0112118	0581	106J	TRAVEL MILEAGE	3,000.00	98.44	2,901.56	3.28
0112118	0581	310J	TRAVEL MILEAGE	200.00	.00	200.00	.00
0112118	0581	337J	TRAVEL MILEAGE	.00	279.68	-279.68	.00
0112118	0581	350J	TRAVEL MILEAGE	500.00	292.50	207.50	58.50
0112118	0581	401I	TRAVEL MILEAGE	.00	162.84	-162.84	.00
0112118	0581	610E	TRAVEL MILEAGE	.00	90.16	-90.16	.00
0112118	0585	106J	TRAVEL - MEALS	6,400.00	.00	6,400.00	.00
0112118	0585	310I	TRAVEL - MEALS	.00	206.50	-206.50	.00
0112118	0585	310J	TRAVEL - MEALS	200.00	.00	200.00	.00
0112118	0585	337J	TRAVEL - MEALS	.00	295.00	-295.00	.00
0112118	0585	350J	TRAVEL - MEALS	250.00	354.00	-104.00	141.60
0112118	0585	401I	TRAVEL - MEALS	.00	88.50	-88.50	.00
0112118	0585	610E	TRAVEL - MEALS	.00	147.50	-147.50	.00
0112147	0585	348J	TRAVEL - MEALS	600.00	.00	600.00	.00

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0112118	0586	106J	TRAVEL - HOTELS	5,000.00	.00	5,000.00	.00
0112118	0586	310J	TRAVEL - HOTELS	500.00	.00	500.00	.00
0112118	0586	337J	TRAVEL - HOTELS	.00	603.26	-603.26	.00
0112118	0586	350J	TRAVEL - HOTELS	1,390.00	.00	1,390.00	.00
0112118	0586	401I	TRAVEL - HOTELS	.00	163.16	-163.16	.00
0112118	0586	610E	TRAVEL - HOTELS	.00	256.52	-256.52	.00
0112147	0586	348J	TRAVEL - HOTELS	1,200.00	.00	1,200.00	.00
TOTAL 0500 OTHER PURCHASED SERVICES				20,390.00	6,254.43	14,135.57	30.67
0600 SUPPLIES							
0002118	0610	130I	GENERAL SUPPLIES	.00	2,065.41	-2,065.41	.00
0002118	0610	130J	GENERAL SUPPLIES	4,651.00	4,437.01	213.99	95.40
0002118	0610	162J	GENERAL SUPPLIES	1,500.00	.00	1,500.00	.00
0112001	0610	135J	GENERAL SUPPLIES	500.00	46.46	453.54	9.29
0112118	0610	120J	GENERAL SUPPLIES	36.00	64.60	-28.60	179.44
0112118	0610	310I	GENERAL SUPPLIES	.00	1,346.62	-1,346.62	.00
0112118	0610	310J	GENERAL SUPPLIES	500.00	.00	500.00	.00
0112118	0610	337J	GENERAL SUPPLIES	1,000.00	624.66	375.34	62.47
0112118	0610	343J	GENERAL SUPPLIES	.00	763.09	-763.09	.00
0112118	0610	350I	GENERAL SUPPLIES	.00	157.44	-157.44	.00
0112118	0610	401I	GENERAL SUPPLIES	.00	103.50	-103.50	.00
0112118	0610	473G	GENERAL SUPPLIES	.00	27,195.52	-27,195.52	.00
0112118	0610	473GL	GENERAL SUPPLIES	.00	17,444.27	-17,444.27	.00
0112118	0610	554G	GENERAL SUPPLIES	.00	3,690.43	-3,690.43	.00
0112118	0610	563J	GENERAL SUPPLIES	1,282.00	.00	1,282.00	.00
0112522	0610	379EJ	GENERAL SUPPLIES	750.00	411.12	338.88	54.82
0112522	0610	5781A	GENERAL SUPPLIES	200.00	.00	200.00	.00
0112522	0616	379EJ	FOOD NON INSTR NON FOOD SVC	2,000.00	1,704.50	295.50	85.23
0112118	0643	106J	SUPPLEMENTARY BKS/STUDY GUIDES	750.00	4,479.45	-3,729.45	597.26
0112118	0643	310I	SUPPLEMENTARY BKS/STUDY GUIDES	.00	14,725.71	-14,725.71	.00
0112118	0643	310J	SUPPLEMENTARY BKS/STUDY GUIDES	11,158.00	5,450.00	5,708.00	48.84
0112118	0643	350G	SUPPLEMENTARY BKS/STUDY GUIDES	.00	108.90	-108.90	.00
0112118	0643	350I	SUPPLEMENTARY BKS/STUDY GUIDES	.00	4,638.56	-4,638.56	.00
0112118	0643	350J	SUPPLEMENTARY BKS/STUDY GUIDES	8,519.00	.00	8,519.00	.00
0112118	0643	478I	SUPPLEMENTARY BKS/STUDY GUIDES	.00	38.40	-38.40	.00
0112118	0643	552G	SUPPLEMENTARY BKS/STUDY GUIDES	.00	3,776.07	-3,776.07	.00
0112118	0643	552I	SUPPLEMENTARY BKS/STUDY GUIDES	.00	2,220.28	-2,220.28	.00
0112118	0643	552J	SUPPLEMENTARY BKS/STUDY GUIDES	9,900.00	.00	9,900.00	.00
0112118	0644	106J	TEXTBOOKS	2,012.00	3,000.00	-988.00	149.11
0112118	0646	478I	TESTS	.00	280.00	-280.00	.00
0112147	0646	348J	TESTS	1,111.00	345.00	766.00	31.05
0112522	0646	379CI	TESTS	.00	1,200.00	-1,200.00	.00
0112522	0646	379CJ	TESTS	3,780.00	1,887.00	1,893.00	49.92
0112118	0650	350J	SUPPLIES-TECHNOLOGY RELATED	500.00	.00	500.00	.00
0112118	0650	478I	SUPPLIES-TECHNOLOGY RELATED	.00	409.92	-409.92	.00
0112118	0650	552G	SUPPLIES-TECHNOLOGY RELATED	.00	1,500.00	-1,500.00	.00
0112522	0673	5781A	FEES/REGISTRATIONS (ACTIVITY)	1,000.00	900.00	100.00	90.00
0112118	0674	106J	AWARDS	3,000.00	3,000.00	.00	100.00
0002522	0675	379AR	ORGANIZTN SUPPLIES (ACTIVITY)	.00	256.43	-256.43	.00
0112118	0675	106J	ORGANIZTN SUPPLIES (ACTIVITY)	12,041.00	17,961.65	-5,920.65	149.17
0112522	0679	379EJ	OTHER	1,000.00	316.25	683.75	31.63

BARBOURVILLE INDEPENDENT



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SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0112522	0679	5781A	OTHER	12,000.00	7,339.00	4,661.00	61.16
0112118	0692	473G	HEALTH SUPPLIES	.00	437.95	-437.95	.00
0112118	0692	478I	HEALTH SUPPLIES	.00	464.03	-464.03	.00
0002118	0694	310J	EQUIPMENT SUPPLIES	2,000.00	.00	2,000.00	.00
0112118	0697	552G	OTHER SUPPLIES & MATERIALS	.00	600.00	-600.00	.00
0112118	0697	552I	OTHER SUPPLIES & MATERIALS	.00	2,167.45	-2,167.45	.00
0112118	0697	552J	OTHER SUPPLIES & MATERIALS	8,000.00	.00	8,000.00	.00
0112522	0699	379EJ	MILEAGE REIMBURSEMENT	2,500.00	1,094.00	1,406.00	43.76
0112522	0699	5781A	MILEAGE REIMBURSEMENT	1,000.00	466.08	533.92	46.61
TOTAL 0600 SUPPLIES				92,690.00	139,116.76	-46,426.76	150.09
0700 PROPERTY							
0112118	0732	473G	VEHICLES	.00	33,370.00	-33,370.00	.00
0112118	0733	473G	FURNITURE & FIXTURES	.00	7,332.84	-7,332.84	.00
0002118	0734	162J	TECH-RELATED HARDWARE	2,423.00	.00	2,423.00	.00
0002522	0734	379AR	TECH-RELATED HARDWARE	.00	69,779.68	-69,779.68	.00
0112118	0734	106J	TECH-RELATED HARDWARE	7,000.00	9,670.00	-2,670.00	138.14
0112118	0734	473G	TECH-RELATED HARDWARE	.00	27,180.00	-27,180.00	.00
0112118	0734	552I	TECH-RELATED HARDWARE	.00	690.00	-690.00	.00
0112522	0734	379BJ	TECH-RELATED HARDWARE	8,000.00	5,897.40	2,102.60	73.72
0112118	0735	106J	TECH SOFTWARE	3,000.00	5,205.67	-2,205.67	173.52
0112118	0735	310I	TECH SOFTWARE	.00	3,247.73	-3,247.73	.00
0112118	0735	310J	TECH SOFTWARE	.00	2,444.71	-2,444.71	.00
0112118	0735	350G	TECH SOFTWARE	.00	1,062.27	-1,062.27	.00
0112118	0735	350I	TECH SOFTWARE	.00	100.00	-100.00	.00
0112118	0735	350J	TECH SOFTWARE	550.00	.00	550.00	.00
0112118	0735	473G	TECH SOFTWARE	.00	86,506.60	-86,506.60	.00
0112118	0735	473GL	TECH SOFTWARE	.00	700.00	-700.00	.00
0112118	0735	563J	TECH SOFTWARE	700.00	700.00	.00	100.00
0112147	0735	348J	TECH SOFTWARE	1,100.00	4,969.18	-3,869.18	451.74
TOTAL 0700 PROPERTY				22,773.00	258,856.08	-236,083.08	999.99
0800 DEBT SERVICE AND MISCELLANEOUS							
0112118	0894	106J	INSTRUCTIONAL FIELD TRIPS	5,000.00	550.78	4,449.22	11.02
0112147	0894	348J	INSTRUCTIONAL FIELD TRIPS	800.00	.00	800.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				5,800.00	550.78	5,249.22	9.50
TOTAL 1000 INSTRUCTION				781,386.07	1,180,962.43	-399,576.36	151.14
2100 STUDENT SUPPORT SERVICES							
0100 SALARIES PERSONNEL SERVICES							
0112007	0110	343J	CERTIFIED PERMANENT SALARY	5,400.00	1,088.75	4,311.25	20.16
0112043	0110	337J	CERTIFIED PERMANENT SALARY	52,856.00	48,325.37	4,530.63	91.43
0112043	0110	343I	CERTIFIED PERMANENT SALARY	.00	4,911.25	-4,911.25	.00
0112043	0110	343J	CERTIFIED PERMANENT SALARY	.00	4,938.67	-4,938.67	.00

BARBOURVILLE INDEPENDENT



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				BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)				APPROP	ACTUAL	BUDGET	USED
TOTAL 0100 SALARIES PERSONNEL SERVICES				58,256.00	59,264.04	-1,008.04	101.73
0200 EMPLOYEE BENEFITS							
0112007	0222	343J	EMPLOYER MEDICARE CONTRIBUTION	60.00	.00	60.00	.00
0112043	0222	337J	EMPLOYER MEDICARE CONTRIBUTION	772.00	670.32	101.68	86.83
0112043	0222	343I	EMPLOYER MEDICARE CONTRIBUTION	.00	83.11	-83.11	.00
0112043	0222	343J	EMPLOYER MEDICARE CONTRIBUTION	.00	68.41	-68.41	.00
0112007	0231	343J	KTRS EMPLOYER CONTRIBUTION	816.00	.00	816.00	.00
0112043	0231	337J	KTRS EMPLOYER CONTRIBUTION	8,400.00	7,782.77	617.23	92.65
0112043	0231	343I	KTRS EMPLOYER CONTRIBUTION	.00	966.30	-966.30	.00
0112043	0231	343J	KTRS EMPLOYER CONTRIBUTION	.00	795.37	-795.37	.00
0112007	0251	343J	STATE UNEMPLOYMENT INSURANCE	20.00	.00	20.00	.00
0112043	0251	337J	STATE UNEMPLOYMENT INSURANCE	200.00	108.41	91.59	54.21
0112043	0251	343J	STATE UNEMPLOYMENT INSURANCE	.00	49.39	-49.39	.00
0112007	0260	343J	WORKMENS COMPENSATION	25.00	.00	25.00	.00
0112043	0260	337J	WORKMENS COMPENSATION	230.00	222.32	7.68	96.66
0112043	0260	343I	WORKMENS COMPENSATION	.00	27.60	-27.60	.00
0112043	0260	343J	WORKMENS COMPENSATION	.00	22.72	-22.72	.00
0112007	0294	343J	FEDERAL FUNDED HEALTH INS	1,100.00	.00	1,100.00	.00
0112043	0294	337J	FEDERAL FUNDED HEALTH INS	12,628.00	8,224.55	4,403.45	65.13
0112043	0294	343I	FEDERAL FUNDED HEALTH INS	.00	1,092.61	-1,092.61	.00
0112043	0294	343J	FEDERAL FUNDED HEALTH INS	.00	980.28	-980.28	.00
0112007	0295	343J	FEDERAL FUNDED LIFE INSURANCE	15.00	.00	15.00	.00
0112043	0295	337J	FEDERAL FUNDED LIFE INSURANCE	50.00	7.03	42.97	14.06
0112043	0295	343I	FEDERAL FUNDED LIFE INSURANCE	.00	.97	-.97	.00
0112043	0295	343J	FEDERAL FUNDED LIFE INSURANCE	.00	.80	-.80	.00
0112007	0296	343J	FEDERAL FUNDED STATE ADMIN	6.00	.00	6.00	.00
0112043	0296	337J	FEDERAL FUNDED STATE ADMIN	12.00	70.28	-58.28	585.67
0112043	0296	343I	FEDERAL FUNDED STATE ADMIN	.00	9.72	-9.72	.00
0112043	0296	343J	FEDERAL FUNDED STATE ADMIN	.00	8.00	-8.00	.00
TOTAL 0200 EMPLOYEE BENEFITS				24,334.00	21,190.96	3,143.04	87.08
TOTAL 2100 STUDENT SUPPORT SERVICES				82,590.00	80,455.00	2,135.00	97.41
2200 INSTRUCTIONAL STAFF SUPP SERV							
0100 SALARIES PERSONNEL SERVICES							
0012117	0110	310J	CERTIFIED PERMANENT SALARY	59,269.00	59,264.04	4.96	99.99
0112052	0110	310I	CERTIFIED PERMANENT SALARY	.00	10,805.61	-10,805.61	.00
0112052	0110	310J	CERTIFIED PERMANENT SALARY	43,222.00	41,178.15	2,043.85	95.27
0112052	0110	401J	CERTIFIED PERMANENT SALARY	14,408.00	17,327.97	-2,919.97	120.27
0012117	0111	310I	EXTENDED DAY	.00	800.87	-800.87	.00
0012117	0111	310J	EXTENDED DAY	9,610.00	8,809.57	800.43	91.67
0112052	0111	310J	EXTENDED DAY	9,345.00	.00	9,345.00	.00
0012117	0112	120J	EXTRA SERVICE	1,600.00	1,599.96	.04	100.00
0012117	0112	130J	EXTRA SERVICE	1,600.00	1,466.63	133.37	91.66
0012117	0112	135J	EXTRA SERVICE	1,600.00	800.00	800.00	50.00
0012117	0112	310I	EXTRA SERVICE	.00	400.00	-400.00	.00
0012117	0112	310J	EXTRA SERVICE	1,600.00	2,799.99	-1,199.99	175.00
0012117	0112	401J	EXTRA SERVICE	1,600.00	1,599.95	.05	100.00

BARBOURVILLE INDEPENDENT



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SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0100 SALARIES PERSONNEL SERVICES				143,854.00	146,852.74	-2,998.74	102.08
0200 EMPLOYEE BENEFITS							
0012117	0222	120J	EMPLOYER MEDICARE CONTRIBUTION	23.00	22.80	.20	99.13
0012117	0222	130J	EMPLOYER MEDICARE CONTRIBUTION	23.00	20.15	2.85	87.61
0012117	0222	135J	EMPLOYER MEDICARE CONTRIBUTION	23.00	10.95	12.05	47.61
0012117	0222	310I	EMPLOYER MEDICARE CONTRIBUTION	.00	3.64	-3.64	.00
0012117	0222	310J	EMPLOYER MEDICARE CONTRIBUTION	1,021.00	578.41	442.59	56.65
0012117	0222	401J	EMPLOYER MEDICARE CONTRIBUTION	23.00	21.95	1.05	95.43
0112052	0222	310I	EMPLOYER MEDICARE CONTRIBUTION	.00	147.75	-147.75	.00
0112052	0222	310J	EMPLOYER MEDICARE CONTRIBUTION	763.00	564.58	198.42	73.99
0112052	0222	401J	EMPLOYER MEDICARE CONTRIBUTION	209.00	237.44	-28.44	113.61
0012117	0231	120J	KTRS EMPLOYER CONTRIBUTION	48.00	48.00	.00	100.00
0012117	0231	130J	KTRS EMPLOYER CONTRIBUTION	48.00	44.00	4.00	91.67
0012117	0231	135J	KTRS EMPLOYER CONTRIBUTION	48.00	24.00	24.00	50.00
0012117	0231	310I	KTRS EMPLOYER CONTRIBUTION	.00	8.00	-8.00	.00
0012117	0231	310J	KTRS EMPLOYER CONTRIBUTION	11,351.00	5,987.99	5,363.01	52.75
0012117	0231	401J	KTRS EMPLOYER CONTRIBUTION	258.00	257.68	.32	99.88
0112052	0231	310I	KTRS EMPLOYER CONTRIBUTION	.00	796.18	-796.18	.00
0112052	0231	310J	KTRS EMPLOYER CONTRIBUTION	8,466.00	5,483.60	2,982.40	64.77
0112052	0231	401J	KTRS EMPLOYER CONTRIBUTION	2,320.00	2,093.21	226.79	90.22
0012117	0251	120J	STATE UNEMPLOYMENT INSURANCE	5.00	3.09	1.91	61.80
0012117	0251	130J	STATE UNEMPLOYMENT INSURANCE	10.00	5.21	4.79	52.10
0012117	0251	135J	STATE UNEMPLOYMENT INSURANCE	6.00	.00	6.00	.00
0012117	0251	310J	STATE UNEMPLOYMENT INSURANCE	191.00	46.22	144.78	24.20
0012117	0251	401J	STATE UNEMPLOYMENT INSURANCE	10.00	2.56	7.44	25.60
0112052	0251	310J	STATE UNEMPLOYMENT INSURANCE	105.00	115.83	-10.83	110.31
0112052	0251	401J	STATE UNEMPLOYMENT INSURANCE	35.00	38.60	-3.60	110.29
0012117	0260	120J	WORKMENS COMPENSATION	7.00	7.32	-.32	104.57
0012117	0260	130J	WORKMENS COMPENSATION	60.00	6.71	53.29	11.18
0012117	0260	135J	WORKMENS COMPENSATION	8.00	3.67	4.33	45.88
0012117	0260	310I	WORKMENS COMPENSATION	.00	1.22	-1.22	.00
0012117	0260	310J	WORKMENS COMPENSATION	120.00	194.01	-74.01	161.68
0012117	0260	401J	WORKMENS COMPENSATION	8.00	7.33	.67	91.63
0112052	0260	310I	WORKMENS COMPENSATION	.00	49.74	-49.74	.00
0112052	0260	310J	WORKMENS COMPENSATION	95.00	189.45	-94.45	199.42
0112052	0260	401J	WORKMENS COMPENSATION	70.00	79.70	-9.70	113.86
0012117	0294	310I	FEDERAL FUNDED HEALTH INS	.00	851.82	-851.82	.00
0012117	0294	310J	FEDERAL FUNDED HEALTH INS	3,600.00	2,879.44	720.56	79.98
0012117	0294	401J	FEDERAL FUNDED HEALTH INS	365.00	.00	365.00	.00
0112052	0294	310I	FEDERAL FUNDED HEALTH INS	.00	2,202.11	-2,202.11	.00
0112052	0294	310J	FEDERAL FUNDED HEALTH INS	3,000.00	3,492.72	-492.72	116.42
0112052	0294	401I	FEDERAL FUNDED HEALTH INS	.00	309.40	-309.40	.00
0112052	0294	401J	FEDERAL FUNDED HEALTH INS	2,000.00	1,588.88	411.12	79.44
0012117	0295	310I	FEDERAL FUNDED LIFE INSURANCE	.00	.98	-.98	.00
0012117	0295	310J	FEDERAL FUNDED LIFE INSURANCE	24.00	3.06	20.94	12.75
0012117	0295	401J	FEDERAL FUNDED LIFE INSURANCE	1.00	.00	1.00	.00
0112052	0295	310I	FEDERAL FUNDED LIFE INSURANCE	.00	2.45	-2.45	.00
0112052	0295	310J	FEDERAL FUNDED LIFE INSURANCE	7.00	3.60	3.40	51.43
0112052	0295	401I	FEDERAL FUNDED LIFE INSURANCE	.00	.34	-.34	.00
0112052	0295	401J	FEDERAL FUNDED LIFE INSURANCE	3.00	1.68	1.32	56.00

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SPECIAL REVENUE (2)				BUDGET	YR TO DATE	AVAIL	%
				APPROP	ACTUAL	BUDGET	USED
0012117	0296	310I	FEDERAL FUNDED STATE ADMIN	.00	9.78	-9.78	.00
0012117	0296	310J	FEDERAL FUNDED STATE ADMIN	199.00	30.72	168.28	15.44
0012117	0296	401J	FEDERAL FUNDED STATE ADMIN	5.00	.00	5.00	.00
0112052	0296	310I	FEDERAL FUNDED STATE ADMIN	.00	24.48	-24.48	.00
0112052	0296	310J	FEDERAL FUNDED STATE ADMIN	57.00	36.00	21.00	63.16
0112052	0296	401I	FEDERAL FUNDED STATE ADMIN	.00	3.44	-3.44	.00
0112052	0296	401J	FEDERAL FUNDED STATE ADMIN	20.00	16.71	3.29	83.55
TOTAL 0200 EMPLOYEE BENEFITS				34,635.00	28,558.60	6,076.40	82.46
0300 PURCHASED PROF AND TECH SERV							
0012117	0338	310J	REGISTRATION FEES	800.00	379.00	421.00	47.38
0012117	0338	401J	REGISTRATION FEES	2,500.00	.00	2,500.00	.00
0112052	0338	401J	REGISTRATION FEES	3,383.00	.00	3,383.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				6,683.00	379.00	6,304.00	5.67
0500 OTHER PURCHASED SERVICES							
0012117	0581	310I	TRAVEL MILEAGE	.00	108.12	-108.12	.00
0012117	0581	310J	TRAVEL MILEAGE	400.00	.00	400.00	.00
0012117	0585	310J	TRAVEL - MEALS	400.00	88.50	311.50	22.13
0012117	0586	310I	TRAVEL - HOTELS	.00	591.30	-591.30	.00
0012117	0586	310J	TRAVEL - HOTELS	500.00	.00	500.00	.00
0012117	0586	401I	TRAVEL - HOTELS	.00	96.60	-96.60	.00
TOTAL 0500 OTHER PURCHASED SERVICES				1,300.00	884.52	415.48	68.04
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV				186,472.00	176,674.86	9,797.14	94.75
2600 PLANT OPERATIONS & MAINTENANCE							
0400 PURCHASED PROPERTY SERVICES							
0112087	0433	473G	EQUIPMENT REPAIR & MAINT	.00	17,751.23	-17,751.23	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES				.00	17,751.23	-17,751.23	.00
0600 SUPPLIES							
0112087	0610	473G	GENERAL SUPPLIES	.00	21,439.04	-21,439.04	.00
TOTAL 0600 SUPPLIES				.00	21,439.04	-21,439.04	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE				.00	39,190.27	-39,190.27	.00
3300 COMMUNITY SERVICES							
0100 SALARIES PERSONNEL SERVICES							
9302104	0130	125J	CLASSIFIED REGULAR SALARY	.00	20,647.50	-20,647.50	.00
9302104	0130D	125J	CLASSIFIED SALARY-DIRECTOR	49,554.00	28,906.50	20,647.50	58.33

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SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0100 SALARIES PERSONNEL SERVICES				49,554.00	49,554.00	.00	100.00
0200 EMPLOYEE BENEFITS							
9302104	0221	125J	EMPLOYER FICA CONTRIBUTION	2,854.08	2,856.47	-2.39	100.08
9302104	0222	125J	EMPLOYER MEDICARE CONTRIBUTION	667.48	668.05	-.57	100.09
9302104	0232	125J	CERS EMPLOYER CONTRIBUTION	13,275.48	13,275.48	.00	100.00
9302104	0251	125J	STATE UNEMPLOYMENT INSURANCE	.00	153.34	-153.34	.00
9302104	0253	125J	KSBA UNEMPLOYMENT INSURANCE	247.80	.00	247.80	.00
9302104	0260	125J	WORKMENS COMPENSATION	228.00	228.00	.00	100.00
TOTAL 0200 EMPLOYEE BENEFITS				17,272.84	17,181.34	91.50	99.47
0300 PURCHASED PROF AND TECH SERV							
9302104	0338	125J	REGISTRATION FEES	490.00	490.00	.00	100.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				490.00	490.00	.00	100.00
0500 OTHER PURCHASED SERVICES							
9302104	0580	125J	TRAVEL	2,331.46	2,331.46	.00	100.00
TOTAL 0500 OTHER PURCHASED SERVICES				2,331.46	2,331.46	.00	100.00
0600 SUPPLIES							
9302104	0610	125E	GENERAL SUPPLIES	.00	-17.82	17.82	.00
9302104	0610	125J	GENERAL SUPPLIES	1,758.56	1,758.56	.00	100.00
9302104	0616	125J	FOOD NON INSTR NON FOOD SVC	900.00	866.25	33.75	96.25
9302104	0679	125J	OTHER	12,929.84	12,961.92	-32.08	100.25
9302104	0680	125J	WELFARE (FOOD/CLOTHES/UTIL)	1,493.30	1,586.47	-93.17	106.24
TOTAL 0600 SUPPLIES				17,081.70	17,155.38	-73.68	100.43
TOTAL 3300 COMMUNITY SERVICES				86,730.00	86,712.18	17.82	99.98
5200 FUND TRANSFERS							
0900 OTHER ITEMS							
0002113	0913	310J	INDIRECT COSTS	2,358.00	.00	2,358.00	.00
0002113	0913	337J	INDIRECT COSTS	6,751.00	.00	6,751.00	.00
0002113	0913	473G	INDIRECT COSTS	.00	17,943.00	-17,943.00	.00
TOTAL 0900 OTHER ITEMS				9,109.00	17,943.00	-8,834.00	196.98
TOTAL 5200 FUND TRANSFERS				9,109.00	17,943.00	-8,834.00	196.98
TOTAL EXPENDITURES				1,146,287.07	1,581,937.74	-435,650.67	138.01
TOTAL FOR SPECIAL REVENUE (2)				-27,876.00	.00	-27,876.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

DISTRICT ACTIVITY (SP REV ANN) (21)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE				.00	32,187.23	-32,187.23	.00
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
STUDENT ACTIVITIES							
221	1710	70AE	ADMISSIONS	.00	2,225.00	-2,225.00	.00
221	1710	70DE	ADMISSIONS	.00	1,700.00	-1,700.00	.00
221	1710	70LIC	ADMISSIONS	.00	7,671.73	-7,671.73	.00
TOTAL STUDENT ACTIVITIES				.00	11,596.73	-11,596.73	.00
OTHER REVENUE FROM LOCAL SOURCES							
221	1920	70DE	CONTRIBUTIONS/DONATIONS PRIVAT	.00	28,471.63	-28,471.63	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				.00	28,471.63	-28,471.63	.00
TOTAL REVENUE FROM LOCAL SOURCES				.00	40,068.36	-40,068.36	.00
TOTAL RECEIPTS				.00	40,068.36	-40,068.36	.00
TOTAL REVENUES				.00	72,255.59	-72,255.59	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

DISTRICT ACTIVITY (SP REV ANN) (21)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
1000 INSTRUCTION							
0300 PURCHASED PROF AND TECH SERV							
0112825	0338	70AE	REGISTRATION FEES	.00	200.00	-200.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	200.00	-200.00	.00
0500 OTHER PURCHASED SERVICES							
0002825	0581	70DE	TRAVEL MILEAGE	.00	265.50	-265.50	.00
0002825	0586	70DE	TRAVEL - HOTELS	.00	915.64	-915.64	.00
TOTAL 0500 OTHER PURCHASED SERVICES				.00	1,181.14	-1,181.14	.00
0600 SUPPLIES							
0002825	0610	70DE	GENERAL SUPPLIES	.00	12,912.87	-12,912.87	.00
0112825	0675	70AE	ORGANIZTN SUPPLIES (ACTIVITY)	.00	560.00	-560.00	.00
0112825	0679	72BB	OTHER	.00	450.00	-450.00	.00
0002825	0694	70DE	EQUIPMENT SUPPLIES	.00	4,805.00	-4,805.00	.00
TOTAL 0600 SUPPLIES				.00	18,727.87	-18,727.87	.00
0800 DEBT SERVICE AND MISCELLANEOUS							
0002825	0810	70DE	DUES & FEES	.00	5,293.00	-5,293.00	.00
0112825	0893	70DE	UNIFORMS	.00	1,313.15	-1,313.15	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				.00	6,606.15	-6,606.15	.00
TOTAL 1000 INSTRUCTION				.00	26,715.16	-26,715.16	.00
2600 PLANT OPERATIONS & MAINTENANCE							
0600 SUPPLIES							
0002887	0610	70AE	GENERAL SUPPLIES	.00	1,550.00	-1,550.00	.00
0002887	0693	70AE	FLOORING SUPPLIES	.00	9,568.00	-9,568.00	.00
0002887	0693	70DE	FLOORING SUPPLIES	.00	9,677.00	-9,677.00	.00
0002887	0693	70LIC	FLOORING SUPPLIES	.00	12,905.00	-12,905.00	.00
TOTAL 0600 SUPPLIES				.00	33,700.00	-33,700.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE				.00	33,700.00	-33,700.00	.00
TOTAL EXPENDITURES				.00	60,415.16	-60,415.16	.00
TOTAL FOR DISTRICT ACTIVITY (SP REV A (21)				.00	11,840.43	-11,840.43	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

ACTIVITY FUNDS (SPEC REV) (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	110,196.00	-110,196.00	.00
TOTAL REVENUES	.00	110,196.00	-110,196.00	.00
TOTAL FOR ACTIVITY FUNDS (SPEC REV) (25)	.00	110,196.00	-110,196.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

CAPITAL OUTLAY FUND (310)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES						
RECEIPTS						
REVENUE FROM STATE SOURCES						
RESTRICTED						
310	3200	RESTRICTED STATE REVENUE	59,428.00	59,428.00	.00	100.00
		TOTAL RESTRICTED	59,428.00	59,428.00	.00	100.00
		TOTAL REVENUE FROM STATE SOURCES	59,428.00	59,428.00	.00	100.00
		TOTAL RECEIPTS	59,428.00	59,428.00	.00	100.00
		TOTAL REVENUES	59,428.00	59,428.00	.00	100.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5200 FUND TRANSFERS					
0900 OTHER ITEMS					
0003113	0910 FUND TRANSFERS OUT	59,428.00	59,428.00	.00	100.00
	TOTAL 0900 OTHER ITEMS	59,428.00	59,428.00	.00	100.00
	TOTAL 5200 FUND TRANSFERS	59,428.00	59,428.00	.00	100.00
	TOTAL EXPENDITURES	59,428.00	59,428.00	.00	100.00
	TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

BUILDING FUND (5 CENT LEVY) (320)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES						
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
AD VALOREM TAXES						
320	1111	GENERAL PROPERTY TAX	113,890.00	113,891.00	-1.00	100.00
		TOTAL AD VALOREM TAXES	113,890.00	113,891.00	-1.00	100.00
		TOTAL REVENUE FROM LOCAL SOURCES	113,890.00	113,891.00	-1.00	100.00
REVENUE FROM STATE SOURCES						
RESTRICTED						
320	3200	RESTRICTED STATE REVENUE	489,902.00	489,902.00	.00	100.00
		TOTAL RESTRICTED	489,902.00	489,902.00	.00	100.00
		TOTAL REVENUE FROM STATE SOURCES	489,902.00	489,902.00	.00	100.00
		TOTAL RECEIPTS	603,792.00	603,793.00	-1.00	100.00
		TOTAL REVENUES	603,792.00	603,793.00	-1.00	100.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

BUILDING FUND (5 CENT LEVY) (320)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
4700 BUILDING IMPROVEMENTS							
0400 PURCHASED PROPERTY SERVICES							
0003211	0450	CONSTRUCTION SERVICES		382,926.00	.00	382,926.00	.00
	TOTAL 0400	PURCHASED PROPERTY SERVICES		382,926.00	.00	382,926.00	.00
	TOTAL 4700	BUILDING IMPROVEMENTS		382,926.00	.00	382,926.00	.00
5200 FUND TRANSFERS							
0900 OTHER ITEMS							
0003213	0910	BFFT FUND TRANSFERS OUT		.00	88,250.70	-88,250.70	.00
0003213	0914	FOR DEBT SERVICE		220,866.00	220,866.08	-.08	100.00
	TOTAL 0900	OTHER ITEMS		220,866.00	309,116.78	-88,250.78	139.96
	TOTAL 5200	FUND TRANSFERS		220,866.00	309,116.78	-88,250.78	139.96
	TOTAL EXPENDITURES			603,792.00	309,116.78	294,675.22	51.20
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)			.00	294,676.22	-294,676.22	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

CONSTRUCTION FUND (360)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
RECEIPTS							
REVENUE FROM STATE SOURCES							
OTHER STATE FUNDING							
360	3120	OTHER STATE REVENUE	-1,311,284.00	.00	-1,311,284.00	.00	
		TOTAL OTHER STATE FUNDING	-1,311,284.00	.00	-1,311,284.00	.00	
RESTRICTED							
360	3200	RESTRICTED STATE REVENUE	-1,688,716.00	.00	-1,688,716.00	.00	
		TOTAL RESTRICTED	-1,688,716.00	.00	-1,688,716.00	.00	
		TOTAL REVENUE FROM STATE SOURCES	-3,000,000.00	.00	-3,000,000.00	.00	
		TOTAL RECEIPTS	-3,000,000.00	.00	-3,000,000.00	.00	
		TOTAL REVENUES	-3,000,000.00	.00	-3,000,000.00	.00	

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

				BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)				APPROP	ACTUAL	BUDGET	USED
EXPENDITURES							
4700 BUILDING IMPROVEMENTS							
0300 PURCHASED PROF AND TECH SERV							
0003611	0346	0003	ARCHECTUR & ENGINEERING SVCS	.00	18,642.06	-18,642.06	.00
0003611	0349	0003	OTHER PROFESSIONAL SERVICES	.00	4,000.00	-4,000.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	22,642.06	-22,642.06	.00
0400 PURCHASED PROPERTY SERVICES							
0003611	0450	0003	CONSTRUCTION SERVICES	.00	-22,842.18	22,842.18	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES				.00	-22,842.18	22,842.18	.00
0500 OTHER PURCHASED SERVICES							
0003611	0559	0003	OTHER PRINTING	.00	200.12	-200.12	.00
TOTAL 0500 OTHER PURCHASED SERVICES				.00	200.12	-200.12	.00
TOTAL 4700 BUILDING IMPROVEMENTS				.00	.00	.00	.00
TOTAL EXPENDITURES				.00	.00	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)				-3,000,000.00	.00	-3,000,000.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

DEBT SERVICE FUND (400)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
RECEIPTS							
REVENUE FROM STATE SOURCES							
REVENUE FOR ON BEHALF PAYMENTS							
400	3900	SF08	ON BEHALF PAYMENTS	.00	56,274.35	-56,274.35	.00
400	3900	SF10	ON BEHALF PAYMENTS	.00	61,202.84	-61,202.84	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS				.00	117,477.19	-117,477.19	.00
TOTAL REVENUE FROM STATE SOURCES				.00	117,477.19	-117,477.19	.00
OTHER RECEIPTS							
INTERFUND TRANSFERS							
400	5210	FUND TRANSFER		280,294.00	280,294.08	-.08	100.00
TOTAL INTERFUND TRANSFERS				280,294.00	280,294.08	-.08	100.00
TOTAL OTHER RECEIPTS				280,294.00	280,294.08	-.08	100.00
TOTAL RECEIPTS				280,294.00	397,771.27	-117,477.27	141.91
TOTAL REVENUES				280,294.00	397,771.27	-117,477.27	141.91

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

				BUDGET	YR TO DATE	AVAIL	%
DEBT SERVICE FUND (400)				APPROP	ACTUAL	BUDGET	USED
EXPENDITURES							
5100 DEBT SERVICE							
0800 DEBT SERVICE AND MISCELLANEOUS							
0004112	0831	BD101	REDEMPTION OF PRINCIPAL	82,764.00	82,764.00	.00	100.00
0004112	0831	BD103	REDEMPTION OF PRINCIPAL	102,281.00	102,281.00	.00	100.00
0004112	0831	SF08	REDEMPTION OF PRINCIPAL	.00	37,719.00	-37,719.00	.00
0004112	0831	SF10	REDEMPTION OF PRINCIPAL	.00	52,236.00	-52,236.00	.00
0004112	0832	BD101	INTEREST	13,633.00	13,633.16	-.16	100.00
0004112	0832	BD103	INTEREST	81,616.00	81,615.92	.08	100.00
0004112	0832	SF08	INTEREST	.00	18,555.35	-18,555.35	.00
0004112	0832	SF10	INTEREST	.00	8,966.84	-8,966.84	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				280,294.00	397,771.27	-117,477.27	141.91
TOTAL 5100 DEBT SERVICE				280,294.00	397,771.27	-117,477.27	141.91
TOTAL EXPENDITURES				280,294.00	397,771.27	-117,477.27	141.91
TOTAL FOR DEBT SERVICE FUND (400)				.00	.00	.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

FOOD SERVICE FUND (51)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE			41,695.00	52,495.00	-10,800.00	125.90
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
FOOD SERVICE						
510	1621	NON-REIMBURSABLE LUNCH PROG	1.00	.00	1.00	.00
510	1622	NON-REIMBURSABLE BREAKFAST PRG	1.00	.00	1.00	.00
510	1624	NON-REIMBURSABLE A LA CARTE PRG	2,000.00	6,288.42	-4,288.42	314.42
TOTAL FOOD SERVICE			2,002.00	6,288.42	-4,286.42	314.11
OTHER REVENUE FROM LOCAL SOURCES						
510	1980	REFUND OF PRIOR YR EXPENDITURE	100.00	.00	100.00	.00
510	1990	MISCELLANEOUS REVENUE	200.00	.00	200.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES			300.00	.00	300.00	.00
TOTAL REVENUE FROM LOCAL SOURCES			2,302.00	6,288.42	-3,986.42	273.17
REVENUE FROM STATE SOURCES						
RESTRICTED						
510	3200	RESTRICTED STATE REVENUE	3,600.00	3,879.88	-279.88	107.77
TOTAL RESTRICTED			3,600.00	3,879.88	-279.88	107.77
REVENUE FOR ON BEHALF PAYMENTS						
510	3900	ON BEHALF PAYMENTS	43,213.00	71,916.35	-28,703.35	166.42
TOTAL REVENUE FOR ON BEHALF PAYMENTS			43,213.00	71,916.35	-28,703.35	166.42
TOTAL REVENUE FROM STATE SOURCES			46,813.00	75,796.23	-28,983.23	161.91
REVENUE FROM FEDERAL SOURCES						
RESTRICTED THROUGH THE STATE						
510	4500	RESTRICTED FED THRU STATE	35,695.00	13,107.29	22,587.71	36.72
510	4500B	RESTRICTED FED BKF THRU STATE	142,000.00	162,867.33	-20,867.33	114.70
510	4500FV	FRESH FRUITS AND VEG GRANT	50,000.00	50,324.38	-324.38	100.65
510	4500L	RESTRICTED FED LUNCH THRU STAT	326,206.00	386,362.45	-60,156.45	118.44
TOTAL RESTRICTED THROUGH THE STATE			553,901.00	612,661.45	-58,760.45	110.61

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

FOOD SERVICE FUND (51)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CHILD NUTRITION PROGRAM DONATED COMMODIT						
510	4950	CHILD NUTR PRG DONATED COMMOD	20,000.00	36,554.73	-16,554.73	182.77
		TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	20,000.00	36,554.73	-16,554.73	182.77
		TOTAL REVENUE FROM FEDERAL SOURCES	573,901.00	649,216.18	-75,315.18	113.12
		TOTAL RECEIPTS	623,016.00	731,300.83	-108,284.83	117.38
		TOTAL REVENUES	664,711.00	783,795.83	-119,084.83	117.92

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

		BUDGET	YR TO DATE	AVAIL	%
FOOD SERVICE FUND (51)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0100 SALARIES PERSONNEL SERVICES					
0005101 0110	CERTIFIED PERMANENT SALARY	58,307.00	58,307.04	- .04	100.00
0005101 0111	EXTENDED DAY	6,303.00	6,303.48	- .48	100.01
0005101 0112	EXTRA SERVICE	1,600.00	1,599.96	.04	100.00
0005101 0130	CLASSIFIED REGULAR SALARY	171,000.00	170,664.02	335.98	99.80
0005101 0140	CLASSIFIED OVERTIME SALARY	300.00	130.96	169.04	43.65
0005101 0150	CLASSIFIED SUBSTITUTE SALARY	7,500.00	6,661.20	838.80	88.82
TOTAL 0100 SALARIES PERSONNEL SERVICES		245,010.00	243,666.66	1,343.34	99.45
0200 EMPLOYEE BENEFITS					
0005101 0221	EMPLOYER FICA CONTRIBUTION	11,388.00	10,167.57	1,220.43	89.28
0005101 0222	EMPLOYER MEDICARE CONTRIBUTION	3,600.00	3,287.43	312.57	91.32
0005101 0231	KTRS EMPLOYER CONTRIBUTION	1,950.00	1,986.36	-36.36	101.86
0005101 0232	CERS EMPLOYER CONTRIBUTION	49,200.00	37,746.24	11,453.76	76.72
0005101 0251	STATE UNEMPLOYMENT INSURANCE	1,500.00	1,507.03	-7.03	100.47
0005101 0260	WORKMENS COMPENSATION	8,000.00	7,943.61	56.39	99.30
0005101 0298	CLASS DOCK HRS/DAYS	.00	-9,402.09	9,402.09	.00
TOTAL 0200 EMPLOYEE BENEFITS		75,638.00	53,236.15	22,401.85	70.38
0280 ON-BEHALF					
0005101 0280	ON BEHALF PAYMENTS	43,213.00	71,916.35	-28,703.35	166.42
TOTAL 0280 ON-BEHALF		43,213.00	71,916.35	-28,703.35	166.42
0300 PURCHASED PROF AND TECH SERV					
0005101 0338	REGISTRATION FEES	500.00	601.00	-101.00	120.20
0005101 0342	AUDITING SERVICES	1,000.00	1,000.00	.00	100.00
0005101 0352	OTHER TECHNICAL SERVICES	100.00	.00	100.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV		1,600.00	1,601.00	-1.00	100.06
0400 PURCHASED PROPERTY SERVICES					
0005101 0439	OTHER REPAIRS/MAINTENANCE	100.00	.00	100.00	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES		100.00	.00	100.00	.00
0500 OTHER PURCHASED SERVICES					
0005101 0581	TRAVEL MILEAGE	200.00	374.40	-174.40	187.20
0005101 0585	TRAVEL - MEALS	200.00	354.00	-154.00	177.00
0005101 0586	TRAVEL - HOTELS	500.00	1,072.69	-572.69	214.54
0005101 0591	SVC PRCH ANT DST/ED AY W/IN ST	200.00	.00	200.00	.00

BARBOURVILLE INDEPENDENT



ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0500	OTHER PURCHASED SERVICES	1,100.00	1,801.09	-701.09	163.74
0600	SUPPLIES				
0005101 0610	GENERAL SUPPLIES	35,000.00	42,342.10	-7,342.10	120.98
0005101 0630	FOOD	260,000.00	310,099.80	-50,099.80	119.27
0005101 0650	SUPPLIES-TECHNOLOGY RELATED	150.00	147.95	2.05	98.63
TOTAL 0600	SUPPLIES	295,150.00	352,589.85	-57,439.85	119.46
0700	PROPERTY				
0005101 0734	TECH-RELATED HARDWARE	1,500.00	.00	1,500.00	.00
0005101 0735	TECH SOFTWARE	1,000.00	1,452.00	-452.00	145.20
TOTAL 0700	PROPERTY	2,500.00	1,452.00	1,048.00	58.08
0800	DEBT SERVICE AND MISCELLANEOUS				
0005101 0893	UNIFORMS	300.00	.00	300.00	.00
0005101 0899	OTHER	100.00	.00	100.00	.00
TOTAL 0800	DEBT SERVICE AND MISCELLANEOU	400.00	.00	400.00	.00
TOTAL 3100	FOOD SERVICE OPERATION	664,711.00	726,263.10	-61,552.10	109.26
TOTAL EXPENDITURES		664,711.00	726,263.10	-61,552.10	109.26
TOTAL FOR FOOD SERVICE FUND (51)		.00	57,532.73	-57,532.73	.00

ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

** END OF REPORT - Generated by jennifer oliver **