

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	3,322,074.00	3,317,080.89	4,993.11	99.85
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX	1,000,000.00	1,182,939.62	-182,939.62	118.29
1113 PSC PROPERTY TAX	198,892.00	425,678.00	-226,786.00	214.02
1115 DELINQUENT PROPERTY TAX	100,000.00	146,779.32	-46,779.32	146.78
1117 MOTOR VEHICLE TAX	300,000.00	358,386.94	-58,386.94	119.46
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	1,598,892.00	2,113,783.88	-514,891.88	132.20
SALES & USE TAXES				
1121 UTILITIES TAX	600,000.00	587,810.94	12,189.06	97.97
TOTAL SALES & USE TAXES	600,000.00	587,810.94	12,189.06	97.97
INCOME TAXES				
1131 OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
TOTAL INCOME TAXES	.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX	2,500.00	13,463.80	-10,963.80	538.55
TOTAL OTHER TAXES	2,500.00	13,463.80	-10,963.80	538.55
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00	.00
TUITION				
1310 TUITION FROM INDIVIDUALS	.00	.00	.00	.00

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00
	TOTAL TUITION	.00	.00	.00	.00
TRANSPORTATION					
1420	TRANSP FEES - KY LSD	.00	.00	.00	.00
	TOTAL TRANSPORTATION	.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	4,000.00	4,339.96	-339.96	108.50
1520	DIVIDENDS	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	4,000.00	4,339.96	-339.96	108.50
FOOD SERVICE					
1637	VENDING	500.00	.00	500.00	.00
	TOTAL FOOD SERVICE	500.00	.00	500.00	.00
STUDENT ACTIVITIES					
1720	SALES	.00	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1912	BUS RENTAL	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	7,000.00	-7,000.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	5,000.00	14,632.55	-9,632.55	292.65
1993	OTHER REBATES	.00	.00	.00	.00
1997	OTHER REIMBURSEMENT	15,000.00	2,785.68	12,214.32	18.57
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	20,000.00	24,418.23	-4,418.23	122.09
	TOTAL REVENUE FROM LOCAL SOURCES	2,225,892.00	2,743,816.81	-517,924.81	123.27
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	9,688,494.00	9,690,219.00	-1,725.00	100.02
	TOTAL STATE PROGRAM	9,688,494.00	9,690,219.00	-1,725.00	100.02
OTHER STATE FUNDING					

BREATHITT COUNTY BOARD OF EDUCATION



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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3122 VOCATIONAL TRANSPORTATION	.00	.00	.00	.00
3123 STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3125 BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126 SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127 FLEXIBLE SPENDING	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3130 NATIONAL BOARD CERTIFICATION	5,000.00	5,324.00	-324.00	106.48
TOTAL EXPENDITURE REIMBURSEMENTS	5,000.00	5,324.00	-324.00	106.48
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800 REV IN LIEU OF TAXES/STATE SOU	15,000.00	19,365.18	-4,365.18	129.10
TOTAL REVENUE IN LIEU OF TAXES/STATE	15,000.00	19,365.18	-4,365.18	129.10
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON BEHALF CONTR	3,309,610.00	4,256,755.30	-947,145.30	128.62
TOTAL REVENUE FOR ON BEHALF PAYMENTS	3,309,610.00	4,256,755.30	-947,145.30	128.62
TOTAL REVENUE FROM STATE SOURCES	13,018,104.00	13,971,663.48	-953,559.48	107.32
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810 MEDICAID REIMB	66,718.00	77,695.59	-10,977.59	116.45
TOTAL FEDERAL REIMBURSEMENT	66,718.00	77,695.59	-10,977.59	116.45
TOTAL REVENUE FROM FEDERAL SOURCES	66,718.00	77,695.59	-10,977.59	116.45
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	56,867.00	550,961.40	-494,094.40	968.86

ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL INTERFUND TRANSFERS	56,867.00	550,961.40	-494,094.40	968.86
SALE OR COMP FOR LOSS OF ASSETS				
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	2,500.00	5,513.69	-3,013.69	220.55
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	2,500.00	5,513.69	-3,013.69	220.55
CAPITAL LEASE PROCEEDS				
5500 CAPITAL LEASE	.00	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	59,367.00	556,475.09	-497,108.09	937.35
TOTAL RECEIPTS	15,370,081.00	17,349,650.97	-1,979,569.97	112.88
TOTAL REVENUES	18,692,155.00	20,666,731.86	-1,974,576.86	110.56

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	5,063,971.00	4,896,372.06	167,598.94	96.69
0200 EMPLOYEE BENEFITS	356,509.00	352,635.08	3,873.92	98.91
0280 ON-BEHALF	2,571,808.00	2,735,863.31	-164,055.31	106.38
0300 PURCHASED PROF AND TECH SERV	83,455.00	44,968.96	38,486.04	53.88
0400 PURCHASED PROPERTY SERVICES	54,237.00	35,155.68	19,081.32	64.82
0500 OTHER PURCHASED SERVICES	98,569.00	76,150.99	22,418.01	77.26
0600 SUPPLIES	145,705.00	143,313.10	2,391.90	98.36
0700 PROPERTY	.00	47,299.65	-47,299.65	.00
0800 DEBT SERVICE AND MISCELLANEOUS	16,920.00	41,447.43	-24,527.43	244.96
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	8,391,174.00	8,373,206.26	17,967.74	99.79
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	704,691.00	552,705.52	151,985.48	78.43
0200 EMPLOYEE BENEFITS	85,920.00	36,041.81	49,878.19	41.95
0280 ON-BEHALF	200,401.00	318,187.71	-117,786.71	158.78
0300 PURCHASED PROF AND TECH SERV	250.00	508.00	-258.00	203.20
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	2,750.00	1,207.36	1,542.64	43.90
0600 SUPPLIES	7,900.00	1,090.63	6,809.37	13.81
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,001,912.00	909,741.03	92,170.97	90.80
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	676,517.00	517,928.07	158,588.93	76.56
0200 EMPLOYEE BENEFITS	40,923.00	34,475.86	6,447.14	84.25
0280 ON-BEHALF	133,600.00	288,062.89	-154,462.89	215.62
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	10,000.00	12,155.92	-2,155.92	121.56
0500 OTHER PURCHASED SERVICES	1,450.00	-2,681.65	4,131.65	-184.94
0600 SUPPLIES	71,700.00	37,134.93	34,565.07	51.79
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	934,190.00	887,076.02	47,113.98	94.96
2300 DISTRICT ADMIN SUPPORT				

BREATHITT COUNTY BOARD OF EDUCATION



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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0100 SALARIES PERSONNEL SERVICES	231,974.00	228,435.92	3,538.08	98.47
0200 EMPLOYEE BENEFITS	243,460.00	253,484.82	-10,024.82	104.12
0280 ON-BEHALF	100,200.00	88,975.22	11,224.78	88.80
0300 PURCHASED PROF AND TECH SERV	155,640.00	145,963.35	9,676.65	93.78
0400 PURCHASED PROPERTY SERVICES	5,200.00	4,397.10	802.90	84.56
0500 OTHER PURCHASED SERVICES	142,223.00	137,083.90	5,139.10	96.39
0600 SUPPLIES	25,600.00	13,586.00	12,014.00	53.07
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	34,500.00	37,204.54	-2,704.54	107.84
TOTAL 2300 DISTRICT ADMIN SUPPORT	938,797.00	909,130.85	29,666.15	96.84
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	706,013.00	657,613.57	48,399.43	93.14
0200 EMPLOYEE BENEFITS	78,950.00	83,071.89	-4,121.89	105.22
0280 ON-BEHALF	236,801.00	323,971.55	-87,170.55	136.81
0300 PURCHASED PROF AND TECH SERV	500.00	420.00	80.00	84.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	350.00	.00	350.00	.00
0600 SUPPLIES	4,000.00	3,177.94	822.06	79.45
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,026,614.00	1,068,254.95	-41,640.95	104.06
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	211,000.00	215,618.16	-4,618.16	102.19
0200 EMPLOYEE BENEFITS	48,508.00	49,791.67	-1,283.67	102.65
0280 ON-BEHALF	.00	44,988.03	-44,988.03	.00
0300 PURCHASED PROF AND TECH SERV	14,000.00	8,991.42	5,008.58	64.22
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	5,000.00	100,138.09	-95,138.09	999.99
0600 SUPPLIES	60,000.00	45,003.56	14,996.44	75.01
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,500.00	.00	5,500.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	344,008.00	464,530.93	-120,522.93	135.03
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	479,570.00	435,240.30	44,329.70	90.76
0200 EMPLOYEE BENEFITS	147,720.00	149,217.42	-1,497.42	101.01
0280 ON-BEHALF	33,400.00	101,078.79	-67,678.79	302.63
0300 PURCHASED PROF AND TECH SERV	95,621.00	129,637.39	-34,016.39	135.57
0400 PURCHASED PROPERTY SERVICES	943,505.00	237,639.55	705,865.45	25.19
0500 OTHER PURCHASED SERVICES	28,000.00	22,586.81	5,413.19	80.67
0600 SUPPLIES	619,376.00	760,445.41	-141,069.41	122.78
0700 PROPERTY	38,950.00	28,172.00	10,778.00	72.33
0800 DEBT SERVICE AND MISCELLANEOUS	650.00	505.00	145.00	77.69
0840 CONTINGENCY	.00	.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,386,792.00	1,864,522.67	522,269.33	78.12
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	723,570.00	682,189.89	41,380.11	94.28
0200 EMPLOYEE BENEFITS	246,359.00	251,547.44	-5,188.44	102.11
0280 ON-BEHALF	33,400.00	258,584.52	-225,184.52	774.21
0300 PURCHASED PROF AND TECH SERV	10,000.00	5,032.20	4,967.80	50.32
0400 PURCHASED PROPERTY SERVICES	17,860.00	22,536.43	-4,676.43	126.18
0500 OTHER PURCHASED SERVICES	169,466.00	165,955.88	3,510.12	97.93
0600 SUPPLIES	165,500.00	226,210.12	-60,710.12	136.68
0700 PROPERTY	250,000.00	2,621.40	247,378.60	1.05
0800 DEBT SERVICE AND MISCELLANEOUS	2,500.00	3,544.29	-1,044.29	141.77
TOTAL 2700 STUDENT TRANSPORTATION	1,618,655.00	1,618,222.17	432.83	99.97
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	.00	945.52	-945.52	.00
0200 EMPLOYEE BENEFITS	.00	348.99	-348.99	.00
0280 ON-BEHALF	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	1,294.51	-1,294.51	.00
3200 DAY CARE OPERATIONS				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
4100 LAND/SITE ACQUISITIONS				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	.00	.00	.00
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	263,204.00	263,203.84	.16	100.00
0900 OTHER ITEMS	.00	.00	.00	.00

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TOTAL 5100	DEBT SERVICE	263,204.00	263,203.84	.16	100.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	554,331.00	544,302.59	10,028.41	98.19
TOTAL 5200	FUND TRANSFERS	554,331.00	544,302.59	10,028.41	98.19
5300	CONTINGENCY				
0840	CONTINGENCY	1,232,478.00	.00	1,232,478.00	.00
TOTAL 5300	CONTINGENCY	1,232,478.00	.00	1,232,478.00	.00
TOTAL EXPENDITURES		18,692,155.00	16,903,485.82	1,788,669.18	90.43
TOTAL FOR GENERAL FUND (1)		.00	3,763,246.04	-3,763,246.04	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	80.23	-80.23	.00
TOTAL EARNINGS ON INVESTMENTS		.00	80.23	-80.23	.00
FOOD SERVICE					
1637	VENDING	.00	.00	.00	.00
TOTAL FOOD SERVICE		.00	.00	.00	.00
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	-1,010.00	1,010.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	39,381.28	-674.60	40,055.88	-1.71
TOTAL STUDENT ACTIVITIES		39,381.28	-1,684.60	41,065.88	-4.28
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	54,500.00	86,789.23	-32,289.23	159.25
1925	REIMBURSEMENTS (NON-GVT)	73,949.00	.00	73,949.00	.00
1990	MISCELLANEOUS REVENUE	1,100.00	1,000.00	100.00	90.91
TOTAL OTHER REVENUE FROM LOCAL SOURCES		129,549.00	87,789.23	41,759.77	67.77
TOTAL REVENUE FROM LOCAL SOURCES		168,930.28	86,184.86	82,745.42	51.02
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	.00	.00	.00	.00
TOTAL STATE PROGRAM		.00	.00	.00	.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,197,404.09	1,233,882.77	-36,478.68	103.05
TOTAL RESTRICTED		1,197,404.09	1,233,882.77	-36,478.68	103.05

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTR	.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		1,197,404.09	1,233,882.77	-36,478.68	103.05
REVENUE FROM FEDERAL SOURCES					
RESTRICTED DIRECT					
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
TOTAL RESTRICTED DIRECT		.00	.00	.00	.00
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	13,037,984.00	6,730,429.08	6,307,554.92	51.62
TOTAL RESTRICTED THROUGH THE STATE		13,037,984.00	6,730,429.08	6,307,554.92	51.62
UNDEFINED REV TYPE					
4900	FEDERAL ON BEHALF	.00	.00	.00	.00
TOTAL UNDEFINED REV TYPE		.00	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		13,037,984.00	6,730,429.08	6,307,554.92	51.62
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	45,000.00	57,665.57	-12,665.57	128.15
5251	FLEX FOCUS -ESS	.00	.00	.00	.00
5252	FLEX FOCUS - PD	.00	.00	.00	.00
5253	FLEX INSTRUCTIONAL RES	.00	.00	.00	.00
5254	FLEX - SAFE SCHOOLS	.00	.00	.00	.00
5261	FLEX FOCUS TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS		45,000.00	57,665.57	-12,665.57	128.15
TOTAL OTHER RECEIPTS		45,000.00	57,665.57	-12,665.57	128.15
TOTAL RECEIPTS		14,449,318.37	8,108,162.28	6,341,156.09	56.11
TOTAL REVENUES		14,449,318.37	8,108,162.28	6,341,156.09	56.11

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SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	4,076,951.48	3,255,214.60	821,736.88	79.84
0200 EMPLOYEE BENEFITS	685,455.38	806,383.47	-120,928.09	117.64
0280 ON-BEHALF	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	58,701.29	62,128.52	-3,427.23	105.84
0400 PURCHASED PROPERTY SERVICES	2,500.00	2,500.00	.00	100.00
0500 OTHER PURCHASED SERVICES	170,511.56	55,927.98	114,583.58	32.80
0600 SUPPLIES	1,533,639.77	1,450,093.16	83,546.61	94.55
0700 PROPERTY	17,782.00	6,335.13	11,446.87	35.63
0800 DEBT SERVICE AND MISCELLANEOUS	50,408.58	23,884.88	26,523.70	47.38
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	6,595,950.06	5,662,467.74	933,482.32	85.85
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	481,647.45	296,486.64	185,160.81	61.56
0200 EMPLOYEE BENEFITS	75,082.00	75,159.97	-77.97	100.10
0300 PURCHASED PROF AND TECH SERV	1,200.00	5,558.00	-4,358.00	463.17
0500 OTHER PURCHASED SERVICES	3,714.05	100.00	3,614.05	2.69
0600 SUPPLIES	225,600.94	94,796.59	130,804.35	42.02
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,000.00	15,914.00	-11,914.00	397.85
TOTAL 2100 STUDENT SUPPORT SERVICES	791,244.44	488,015.20	303,229.24	61.68
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	490,533.14	321,506.72	169,026.42	65.54
0200 EMPLOYEE BENEFITS	132,283.87	86,066.83	46,217.04	65.06
0300 PURCHASED PROF AND TECH SERV	90,615.05	7,063.72	83,551.33	7.80
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	45,819.50	13,604.76	32,214.74	29.69
0600 SUPPLIES	521,884.80	368,238.69	153,646.11	70.56
0700 PROPERTY	43,275.00	-11,250.00	54,525.00	-26.00
0800 DEBT SERVICE AND MISCELLANEOUS	28,991.00	252.92	28,738.08	.87
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,353,402.36	785,483.64	567,918.72	58.04
2300 DISTRICT ADMIN SUPPORT				
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT				

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	40,000.00	24,514.00	15,486.00	61.29
TOTAL 2500 BUSINESS SUPPORT SERVICES		40,000.00	24,514.00	15,486.00	61.29
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	33,928.00	75,879.23	-41,951.23	223.65
0200	EMPLOYEE BENEFITS	17,900.00	27,903.74	-10,003.74	155.89
0300	PURCHASED PROF AND TECH SERV	43,275.00	72,353.69	-29,078.69	167.20
0400	PURCHASED PROPERTY SERVICES	1,360,136.00	11,684.94	1,348,451.06	.86
0500	OTHER PURCHASED SERVICES	13,500.00	1,040.54	12,459.46	7.71
0600	SUPPLIES	113,302.00	71,092.01	42,209.99	62.75
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		1,582,041.00	259,954.15	1,322,086.85	16.43
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	115,910.62	91,251.67	24,658.95	78.73
0200	EMPLOYEE BENEFITS	30,522.00	33,252.75	-2,730.75	108.95
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	2,000.00	.00	2,000.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	500,000.00	.00	500,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		648,432.62	124,504.42	523,928.20	19.20
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	.00	3,739.32	-3,739.32	.00
0200	EMPLOYEE BENEFITS	.00	912.05	-912.05	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	4,651.37	-4,651.37	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	155,157.81	156,708.16	-1,550.35	101.00
0200	EMPLOYEE BENEFITS	7,662.90	7,640.93	21.97	99.71
0300	PURCHASED PROF AND TECH SERV	3,079.00	219.00	2,860.00	7.11

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,810.63	4,093.65	-283.02	107.43
0600	SUPPLIES	109,591.04	105,468.09	4,122.95	96.24
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,079.51	2,082.68	-3.17	100.15
TOTAL 3300 COMMUNITY SERVICES		281,380.89	276,212.51	5,168.38	98.16
5200 FUND TRANSFERS					
0900	OTHER ITEMS	3,156,867.00	482,359.25	2,674,507.75	15.28
TOTAL 5200 FUND TRANSFERS		3,156,867.00	482,359.25	2,674,507.75	15.28
TOTAL EXPENDITURES		14,449,318.37	8,108,162.28	6,341,156.09	56.11
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00	.00

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DISTRICT ACTIVITY (SP REV ANN) (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	.00	.00	.00
1730	CLUB & OTHER DUES	.00	.00	.00	.00
1740	STUDENT FEES	.00	.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00
	TOTAL FOR DISTRICT ACTIVITY (SP REV A (21)	.00	.00	.00	.00

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STUDENT ACTIVITY FUND SP REV A (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	340,994.94	-340,994.94	.00
TOTAL STUDENT ACTIVITIES		.00	340,994.94	-340,994.94	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	340,994.94	-340,994.94	.00
TOTAL RECEIPTS		.00	340,994.94	-340,994.94	.00
TOTAL REVENUES		.00	340,994.94	-340,994.94	.00

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STUDENT ACTIVITY FUND SP REV A (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0600	SUPPLIES	.00	309,371.51	-309,371.51	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	309,371.51	-309,371.51	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	22,731.57	-22,731.57	.00
TOTAL 5200 FUND TRANSFERS		.00	22,731.57	-22,731.57	.00
TOTAL EXPENDITURES		.00	332,103.08	-332,103.08	.00
TOTAL FOR STUDENT ACTIVITY FUND SP RE (25)		.00	8,891.86	-8,891.86	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CAPITAL OUTLAY FUND (310)					
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL PROPERTY TAX	.00	.00	.00	.00
1113	PSC PROPERTY TAX	.00	.00	.00	.00
	TOTAL AD VALOREM TAXES	.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	166,354.00	166,354.00	.00	100.00
	TOTAL RESTRICTED	166,354.00	166,354.00	.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	166,354.00	166,354.00	.00	100.00
	TOTAL RECEIPTS	166,354.00	166,354.00	.00	100.00
	TOTAL REVENUES	166,354.00	166,354.00	.00	100.00

ANNUAL FINANCIAL REPORT FOR FY 2022

		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2300 DISTRICT ADMIN SUPPORT					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0400	PURCHASED PROPERTY SERVICES	166,354.00	.00	166,354.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		166,354.00	.00	166,354.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	166,354.00	-166,354.00	.00
TOTAL 5200 FUND TRANSFERS		.00	166,354.00	-166,354.00	.00
TOTAL EXPENDITURES		166,354.00	166,354.00	.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL PROPERTY TAX	425,368.00	426,616.00	-1,248.00	100.29
TOTAL AD VALOREM TAXES		425,368.00	426,616.00	-1,248.00	100.29
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		425,368.00	426,616.00	-1,248.00	100.29
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,098,430.00	1,097,182.00	1,248.00	99.89
TOTAL RESTRICTED		1,098,430.00	1,097,182.00	1,248.00	99.89
TOTAL REVENUE FROM STATE SOURCES		1,098,430.00	1,097,182.00	1,248.00	99.89
TOTAL RECEIPTS		1,523,798.00	1,523,798.00	.00	100.00
TOTAL REVENUES		1,523,798.00	1,523,798.00	.00	100.00

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		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
BUILDING FUND (5 CENT LEVY) (320)					
EXPENDITURES					
4200 LAND IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	392,191.81	.00	392,191.81	.00
	TOTAL 4200 LAND IMPROVEMENTS	392,191.81	.00	392,191.81	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	1,131,606.19	1,142,078.63	-10,472.44	100.93
	TOTAL 5200 FUND TRANSFERS	1,131,606.19	1,142,078.63	-10,472.44	100.93
	TOTAL EXPENDITURES	1,523,798.00	1,142,078.63	381,719.37	74.95
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	381,719.37	-381,719.37	.00

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CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	42,140.78	-42,140.78	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	42,140.78	-42,140.78	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	42,140.78	-42,140.78	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	9,600,572.00	9,600,572.00	.00	100.00
	TOTAL RESTRICTED	9,600,572.00	9,600,572.00	.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	9,600,572.00	9,600,572.00	.00	100.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	1,053,306.44	-1,053,306.44	.00
	TOTAL BOND ISSUANCE	.00	1,053,306.44	-1,053,306.44	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	2,585,587.00	326,341.00	2,259,246.00	12.62
	TOTAL INTERFUND TRANSFERS	2,585,587.00	326,341.00	2,259,246.00	12.62
SALE OR COMP FOR LOSS OF ASSETS					
5332	LOSS COMP - BUILDINGS	594,382.74	.00	594,382.74	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	594,382.74	.00	594,382.74	.00
CAPITAL LEASE PROCEEDS					
5500	CAPITAL LEASE	.00	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	3,179,969.74	1,379,647.44	1,800,322.30	43.39
	TOTAL RECEIPTS	12,780,541.74	11,022,360.22	1,758,181.52	86.24

ANNUAL FINANCIAL REPORT FOR FY 2022

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUES	12,780,541.74	11,022,360.22	1,758,181.52	86.24

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4600 SITE IMPROVEMENT					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	139,100.00	233,396.26	-94,296.26	167.79
0400	PURCHASED PROPERTY SERVICES	11,889,959.00	1,663,629.02	10,226,329.98	13.99
0500	OTHER PURCHASED SERVICES	4,000.00	.00	4,000.00	.00
0600	SUPPLIES	.00	281,253.64	-281,253.64	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	35,500.00	29,668.85	5,831.15	83.57
0840	CONTINGENCY	117,600.00	.00	117,600.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		12,186,159.00	2,207,947.77	9,978,211.23	18.12
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00	.00
4900 OTHER - FACILITIES					
0300	PURCHASED PROF AND TECH SERV	.00	100,640.00	-100,640.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	6,656,485.32	-6,656,485.32	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	194,383.53	-194,383.53	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		.00	6,951,508.85	-6,951,508.85	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	.00
TOTAL EXPENDITURES		12,186,159.00	9,159,456.62	3,026,702.38	75.16

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CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL FOR CONSTRUCTION FUND (360)	594,382.74	1,862,903.60	-1,268,520.86	313.42

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DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM STATE SOURCES					
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTR	.00	388,591.99	-388,591.99	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	388,591.99	-388,591.99	.00
TOTAL REVENUE FROM STATE SOURCES		.00	388,591.99	-388,591.99	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00	.00
TOTAL BOND ISSUANCE		.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	1,480,950.19	1,491,460.22	-10,510.03	100.71
TOTAL INTERFUND TRANSFERS		1,480,950.19	1,491,460.22	-10,510.03	100.71
TOTAL OTHER RECEIPTS		1,480,950.19	1,491,460.22	-10,510.03	100.71
TOTAL RECEIPTS		1,480,950.19	1,880,052.21	-399,102.02	126.95
TOTAL REVENUES		1,480,950.19	1,880,052.21	-399,102.02	126.95

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DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	1,480,950.19	1,880,052.21	-399,102.02	126.95
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	1,480,950.19	1,880,052.21	-399,102.02	126.95
	TOTAL EXPENDITURES	1,480,950.19	1,880,052.21	-399,102.02	126.95
	TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	.00

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		758,056.00	758,055.88	.12	100.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	1,200.00	318.54	881.46	26.55
TOTAL EARNINGS ON INVESTMENTS		1,200.00	318.54	881.46	26.55
FOOD SERVICE					
1611	REIMBURSABLE SCHOOL LUNCH PROG	.00	.00	.00	.00
1612	REIMBURSABLE SCH BREAKFAST PRG	.00	.00	.00	.00
1621	NON-REIMBURSABLE LUNCH PROG	9,000.00	2,391.95	6,608.05	26.58
1622	NON-REIMBURSABLE BREAKFAST PRG	3,050.00	664.67	2,385.33	21.79
1624	NON-REIMBURSABLE A LA CARTE PRG	28,500.00	11,965.62	16,534.38	41.98
1629	NON-REIMBURSABLE OTHER FOOD PRG	.00	.00	.00	.00
1630	SPECIAL FUNCTIONS	2,350.00	.00	2,350.00	.00
TOTAL FOOD SERVICE		42,900.00	15,022.24	27,877.76	35.02
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		44,100.00	15,340.78	28,759.22	34.79
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	13,500.00	10,570.06	2,929.94	78.30
TOTAL RESTRICTED		13,500.00	10,570.06	2,929.94	78.30
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTR	33,400.11	110,782.17	-77,382.06	331.68
TOTAL REVENUE FOR ON BEHALF PAYMENTS		33,400.11	110,782.17	-77,382.06	331.68
TOTAL REVENUE FROM STATE SOURCES		46,900.11	121,352.23	-74,452.12	258.75

ANNUAL FINANCIAL REPORT FOR FY 2022

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	1,028,270.00	1,345,404.19	-317,134.19	130.84
4550	DONATED COMMODITIES	.00	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	1,028,270.00	1,345,404.19	-317,134.19	130.84
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	95,200.00	.00	95,200.00	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	95,200.00	.00	95,200.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	1,123,470.00	1,345,404.19	-221,934.19	119.75
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	1,214,470.11	1,482,097.20	-267,627.09	122.04
	TOTAL REVENUES	1,972,526.11	2,240,153.08	-267,626.97	113.57

ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FOOD SERVICE FUND (51)				
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	460,616.00	471,912.65	-11,296.65	102.45
0200 EMPLOYEE BENEFITS	178,485.00	153,778.80	24,706.20	86.16
0280 ON-BEHALF	33,400.11	110,782.17	-77,382.06	331.68
0300 PURCHASED PROF AND TECH SERV	7,500.00	695.00	6,805.00	9.27
0400 PURCHASED PROPERTY SERVICES	10,580.00	2,142.41	8,437.59	20.25
0500 OTHER PURCHASED SERVICES	6,400.00	4,422.63	1,977.37	69.10
0600 SUPPLIES	863,630.00	722,133.88	141,496.12	83.62
0700 PROPERTY	93,559.00	51,129.05	42,429.95	54.65
0800 DEBT SERVICE AND MISCELLANEOUS	3,000.00	4,979.56	-1,979.56	165.99
0840 CONTINGENCY	265,356.00	.00	265,356.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	1,922,526.11	1,521,976.15	400,549.96	79.17
5200 FUND TRANSFERS				
0900 OTHER ITEMS	50,000.00	68,602.15	-18,602.15	137.20
TOTAL 5200 FUND TRANSFERS	50,000.00	68,602.15	-18,602.15	137.20
TOTAL EXPENDITURES	1,972,526.11	1,590,578.30	381,947.81	80.64
TOTAL FOR FOOD SERVICE FUND (51)	.00	649,574.78	-649,574.78	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2022

DAYCARE (52)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810 DAY CARE FEES	.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON BEHALF CONTR	.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DAYCARE (52)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3200 DAY CARE OPERATIONS					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR DAYCARE (52)	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GOVERNMENTAL ASSETS (8)				
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	336,384.99	-336,384.99	.00
TOTAL 1000 INSTRUCTION	.00	336,384.99	-336,384.99	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	31,345.11	-31,345.11	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	31,345.11	-31,345.11	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	297.37	-297.37	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	297.37	-297.37	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	3,960.45	-3,960.45	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	3,960.45	-3,960.45	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	857,786.60	-857,786.60	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	857,786.60	-857,786.60	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	239,131.68	-239,131.68	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	239,131.68	-239,131.68	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	1,468,906.20	-1,468,906.20	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-1,468,906.20	1,468,906.20	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

FOOD SERVICE ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700 PROPERTY	.00	44,090.89	-44,090.89	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	44,090.89	-44,090.89	.00
TOTAL EXPENDITURES	.00	44,090.89	-44,090.89	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	.00	-44,090.89	44,090.89	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DAY CARE ASSETS (82)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3200 DAY CARE OPERATIONS				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR DAY CARE ASSETS (82)	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	18,692,155.00	20,666,731.86	-1,974,576.86	110.56
TOTAL OF EXPENDITURES FUND 1	18,692,155.00	16,903,485.82	1,788,669.18	90.43
TOTAL FOR FUND 1	.00	3,763,246.04	-3,763,246.04	.00
TOTAL OF REVENUES FUND 2	14,449,318.37	8,108,162.28	6,341,156.09	56.11
TOTAL OF EXPENDITURES FUND 2	14,449,318.37	8,108,162.28	6,341,156.09	56.11
TOTAL FOR FUND 2	.00	.00	.00	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	.00	340,994.94	-340,994.94	.00
TOTAL OF EXPENDITURES FUND 25	.00	332,103.08	-332,103.08	.00
TOTAL FOR FUND 25	.00	8,891.86	-8,891.86	.00
TOTAL OF REVENUES FUND 310	166,354.00	166,354.00	.00	100.00
TOTAL OF EXPENDITURES FUND 310	166,354.00	166,354.00	.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	1,523,798.00	1,523,798.00	.00	100.00
TOTAL OF EXPENDITURES FUND 320	1,523,798.00	1,142,078.63	381,719.37	74.95
TOTAL FOR FUND 320	.00	381,719.37	-381,719.37	.00
TOTAL OF REVENUES FUND 360	12,780,541.74	11,022,360.22	1,758,181.52	86.24
TOTAL OF EXPENDITURES FUND 360	12,186,159.00	9,159,456.62	3,026,702.38	75.16
TOTAL FOR FUND 360	594,382.74	1,862,903.60	-1,268,520.86	313.42
TOTAL OF REVENUES FUND 400	1,480,950.19	1,880,052.21	-399,102.02	126.95
TOTAL OF EXPENDITURES FUND 400	1,480,950.19	1,880,052.21	-399,102.02	126.95
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,972,526.11	2,240,153.08	-267,626.97	113.57
TOTAL OF EXPENDITURES FUND 51	1,972,526.11	1,590,578.30	381,947.81	80.64
TOTAL FOR FUND 51	.00	649,574.78	-649,574.78	.00
TOTAL OF REVENUES FUND 52	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 52	.00	.00	.00	.00
TOTAL FOR FUND 52	.00	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	1,468,906.20	-1,468,906.20	.00
TOTAL FOR FUND 8	.00	-1,468,906.20	1,468,906.20	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	44,090.89	-44,090.89	.00
TOTAL FOR FUND 81	.00	-44,090.89	44,090.89	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	36,804,151.48	33,046,194.16	3,757,957.32	89.79
GRAND TOTAL OF EXPENDITURES	36,804,151.48	28,242,762.11	8,561,389.37	76.74
GRAND TOTAL	.00	4,803,432.05	-4,803,432.05	.00

** END OF REPORT - Generated by stacy c mcknight **