

# BREATHITT COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	4,491,742.14	5,397,584.08	4,296,566.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	1,194,781.03	1,341,100.02	1,356,000.00
1113 PSC PROPERTY TAX	430,060.15	507,327.08	550,000.00
1115 DELINQUENT PROPERTY TAX	86,223.70	97,835.33	100,000.00
1117 MOTOR VEHICLE TAX	417,719.58	452,163.01	475,000.00
1118 UNMINED MINERALS TAX	7,042.89	.00	.00
TOTAL AD VALOREM TAXES	2,135,827.35	2,398,425.44	2,481,000.00
SALES & USE TAXES			
1121 UTILITIES TAX	516,416.02	566,772.74	575,000.00
TOTAL SALES & USE TAXES	516,416.02	566,772.74	575,000.00
INCOME TAXES			
1131 OCCUPATIONAL LICENSE TAX	.00	.00	.00
TOTAL INCOME TAXES	.00	.00	.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	14,887.45	2,903.12	5,000.00
TOTAL OTHER TAXES	14,887.45	2,903.12	5,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00
TUITION			
1310 TUITION FROM INDIVIDUALS	.00	.00	.00

## WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
TRANSPORTATION				
1420	TRANSP FEES - KY LSD	.00	.00	.00
	TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	256,323.39	264,552.05	250,000.00
1520	DIVIDENDS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	256,323.39	264,552.05	250,000.00
FOOD SERVICE				
1637	VENDING	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00
STUDENT ACTIVITIES				
1720	SALES	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1910	RENTAL INCOME	23,900.00	7,650.00	2,400.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	500.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	8,579.16	47,818.17	8,000.00
1990	MISCELLANEOUS REVENUE	126,048.01	43,964.60	20,000.00
1993	OTHER REBATES	.00	9,704.83	5,000.00
1997	OTHER REIMBURSEMENT	3,142.82	214.40	3,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	162,169.99	109,352.00	38,400.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,085,624.20	3,342,005.35	3,349,400.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	10,055,402.00	10,558,036.00	10,517,304.00
	TOTAL STATE PROGRAM	10,055,402.00	10,558,036.00	10,517,304.00

**WORKING BUDGET REPORT FOR FY 2026**

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
<b>OTHER STATE FUNDING</b>			
3122 VOCATIONAL TRANSPORTATION	.00	58,365.00	.00
3123 STATE VOCATIONAL SCHOOL	.00	.00	.00
3125 BUS DRVR TRAINING REIMB	.00	.00	.00
3126 SUB SALARY REIMB (STATE)	.00	.00	.00
3127 FLEXIBLE SPENDING	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	58,365.00	.00
<b>EXPENDITURE REIMBURSEMENTS</b>			
3130 NATIONAL BOARD CERTIFICATION	4,000.00	6,000.00	4,000.00
3132 SLP REIMBURSEMENT	6,000.00	6,000.00	6,000.00
TOTAL EXPENDITURE REIMBURSEMENTS	10,000.00	12,000.00	10,000.00
<b>RESTRICTED</b>			
3200 RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00
<b>REVENUE IN LIEU OF TAXES/STATE</b>			
3800 REV IN LIEU OF TAXES/STATE SOU	19,394.88	19,398.85	19,400.00
TOTAL REVENUE IN LIEU OF TAXES/STATE	19,394.88	19,398.85	19,400.00
<b>REVENUE FOR ON BEHALF PAYMENTS</b>			
3900 ON BEHALF CONTR	4,359,121.50	4,699,289.85	3,309,610.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	4,359,121.50	4,699,289.85	3,309,610.00
TOTAL REVENUE FROM STATE SOURCES	14,443,918.38	15,347,089.70	13,856,314.00
<b>REVENUE FROM FEDERAL SOURCES</b>			
<b>UNRESTRICTED THROUGH THE STATE</b>			
4200 UNRESTRICTED GRANTS IN AID	.00	6,000.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE	.00	6,000.00	.00
<b>FEDERAL REIMBURSEMENT</b>			
4810 MEDICAID REIMB	82,863.29	75,667.84	75,000.00
TOTAL FEDERAL REIMBURSEMENT	82,863.29	75,667.84	75,000.00

## WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM FEDERAL SOURCES		82,863.29	81,667.84	75,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	788,083.69	.00	.00
5220	INDIRECT COSTS TRANSFER	187,078.78	96,211.66	100,000.00
TOTAL INTERFUND TRANSFERS		975,162.47	96,211.66	100,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	350,000.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	7,356.11	5,579.62	5,000.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		357,356.11	5,579.62	5,000.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS		.00	.00	.00
TOTAL OTHER RECEIPTS		1,332,518.58	101,791.28	105,000.00
TOTAL RECEIPTS		18,944,924.45	18,872,554.17	17,385,714.00
TOTAL REVENUES		23,436,666.59	24,270,138.25	21,682,280.00

# BREATHITT COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
<b>EXPENDITURES</b>			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	4,471,815.75	4,887,279.05	5,487,424.88
0200 EMPLOYEE BENEFITS	349,570.24	347,661.78	383,591.48
0280 ON-BEHALF	2,659,657.62	2,832,074.81	2,091,096.00
0300 PURCHASED PROF AND TECH SERV	87,555.42	127,258.06	99,650.00
0400 PURCHASED PROPERTY SERVICES	55,427.29	63,588.47	121,737.00
0500 OTHER PURCHASED SERVICES	35,625.01	28,797.63	43,770.00
0600 SUPPLIES	113,575.91	160,120.72	213,215.85
0700 PROPERTY	.00	63,015.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	41,312.59	18,359.24	11,420.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	7,814,539.83	8,528,154.76	8,451,905.21
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	639,549.11	910,871.30	839,335.20
0200 EMPLOYEE BENEFITS	46,657.38	91,530.77	86,802.84
0280 ON-BEHALF	388,563.81	449,058.27	162,943.00
0300 PURCHASED PROF AND TECH SERV	300.00	1,430.00	500.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	759.67	1,943.53	2,700.00
0600 SUPPLIES	10,654.27	14,732.68	16,056.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,086,484.24	1,469,566.55	1,108,337.04
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	512,994.73	549,451.18	570,237.72
0200 EMPLOYEE BENEFITS	32,094.10	38,195.64	26,916.96
0280 ON-BEHALF	302,792.80	314,656.76	108,628.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	7,500.00
0400 PURCHASED PROPERTY SERVICES	7,689.92	7,864.00	7,000.00
0500 OTHER PURCHASED SERVICES	-1,767.58	362.50	3,250.00
0600 SUPPLIES	31,026.39	106,127.02	103,500.00
0700 PROPERTY	.00	60,112.76	45,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	295.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	885,125.36	1,076,769.86	872,032.68
2300 DISTRICT ADMIN SUPPORT			

# BREATHITT COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100 SALARIES PERSONNEL SERVICES	257,033.28	261,306.48	250,116.48
0200 EMPLOYEE BENEFITS	883.61	25,450.78	91,789.28
0280 ON-BEHALF	121,531.81	122,657.74	100,200.00
0300 PURCHASED PROF AND TECH SERV	133,200.37	177,716.24	179,565.00
0400 PURCHASED PROPERTY SERVICES	4,463.49	4,170.48	5,200.00
0500 OTHER PURCHASED SERVICES	548,145.93	625,664.08	699,469.00
0600 SUPPLIES	20,668.38	39,656.45	39,100.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	54,329.37	78,909.29	41,420.59
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,140,256.24	1,335,531.54	1,406,860.35
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	758,761.60	834,876.27	851,663.64
0200 EMPLOYEE BENEFITS	85,042.26	83,151.42	81,846.36
0280 ON-BEHALF	411,382.03	461,624.22	193,100.00
0300 PURCHASED PROF AND TECH SERV	429.30	.00	500.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	350.00
0600 SUPPLIES	10,110.68	.00	4,000.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,265,725.87	1,379,651.91	1,131,460.00
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	254,367.72	322,401.18	230,682.00
0200 EMPLOYEE BENEFITS	48,250.18	47,960.10	42,003.60
0280 ON-BEHALF	56,467.40	77,653.79	.00
0300 PURCHASED PROF AND TECH SERV	39,913.09	11,074.98	21,000.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	75,849.66	45,483.48	5,000.00
0600 SUPPLIES	100,999.75	80,549.05	75,500.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	7,407.00	250.00	12,500.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	583,254.80	585,372.58	386,685.60
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	580,855.78	678,207.47	728,380.80
0200 EMPLOYEE BENEFITS	179,289.15	184,860.45	191,818.56
0280 ON-BEHALF	147,712.92	177,531.99	27,157.00
0300 PURCHASED PROF AND TECH SERV	193,563.89	175,574.51	183,825.00
0400 PURCHASED PROPERTY SERVICES	544,981.50	425,352.93	371,900.00
0500 OTHER PURCHASED SERVICES	47,980.70	31,713.61	38,900.00
0600 SUPPLIES	789,600.71	922,954.99	1,209,250.00
0700 PROPERTY	271,399.47	309,868.43	63,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,000.00	15.00	650.00
0840 CONTINGENCY	.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,760,384.12	2,906,079.38	2,815,381.36
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	897,881.66	940,773.41	1,018,399.32
0200 EMPLOYEE BENEFITS	287,120.49	271,447.70	276,682.44
0280 ON-BEHALF	193,166.23	215,723.91	33,400.00
0300 PURCHASED PROF AND TECH SERV	6,579.01	15,578.78	10,500.00
0400 PURCHASED PROPERTY SERVICES	16,735.31	13,994.68	26,000.00
0500 OTHER PURCHASED SERVICES	220,976.52	268,374.35	293,266.00
0600 SUPPLIES	213,350.45	200,726.13	327,000.00
0700 PROPERTY	440.97	.00	351,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,596.77	4,309.79	5,400.00
TOTAL 2700 STUDENT TRANSPORTATION	1,840,847.41	1,930,928.75	2,341,647.76
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	.00	341.01	.00
0200 EMPLOYEE BENEFITS	.00	97.48	.00
0280 ON-BEHALF	.00	82.14	.00
0600 SUPPLIES	.00	206.70	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	727.33	.00
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
4100 LAND/SITE ACQUISITIONS			
0700 PROPERTY	25,000.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	25,000.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	178,425.74	148,332.65	43,301.00
0900 OTHER ITEMS	.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 5100 DEBT SERVICE	178,425.74	148,332.65	43,301.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	410,124.90	612,456.68	449,669.00
TOTAL 5200 FUND TRANSFERS	410,124.90	612,456.68	449,669.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	.00	2,675,000.00
TOTAL 5300 CONTINGENCY	.00	.00	2,675,000.00
TOTAL EXPENDITURES	17,990,168.51	19,973,571.99	21,682,280.00
TOTAL FOR GENERAL FUND (1)	5,446,498.08	4,296,566.26	.00

**WORKING BUDGET REPORT FOR FY 2026**

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	3,523.68	4,357.05	.00
TOTAL EARNINGS ON INVESTMENTS		3,523.68	4,357.05	.00
FOOD SERVICE				
1637	VENDING	.00	.00	.00
TOTAL FOOD SERVICE		.00	.00	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	9,055.97	2,066.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	-3,058.84	22,870.38	25,000.00
TOTAL STUDENT ACTIVITIES		5,997.13	24,936.38	25,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	145,127.73	167,708.09	40,292.50
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	1,100.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		145,127.73	167,708.09	41,392.50
TOTAL REVENUE FROM LOCAL SOURCES		154,648.54	197,001.52	66,392.50
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
TOTAL STATE PROGRAM		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	2,042,560.22	2,020,119.58	1,750,540.06
TOTAL RESTRICTED		2,042,560.22	2,020,119.58	1,750,540.06

## WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF CONTR	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		2,042,560.22	2,020,119.58	1,750,540.06
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL RESTRICTED DIRECT		.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	8,934,337.48	6,454,983.42	3,357,698.67
TOTAL RESTRICTED THROUGH THE STATE		8,934,337.48	6,454,983.42	3,357,698.67
UNDEFINED REV TYPE				
4900	FEDERAL ON BEHALF	.00	.00	.00
TOTAL UNDEFINED REV TYPE		.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		8,934,337.48	6,454,983.42	3,357,698.67
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	73,787.24	306,909.03	35,000.00
5251	FLEX FOCUS -ESS	.00	.00	.00
5252	FLEX FOCUS - PD	.00	.00	.00
5253	FLEX INSTRUCTIONAL RES	.00	.00	.00
5254	FLEX - SAFE SCHOOLS	.00	.00	.00
5261	FLEX FOCUS TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		73,787.24	306,909.03	35,000.00
TOTAL OTHER RECEIPTS		73,787.24	306,909.03	35,000.00
TOTAL RECEIPTS		11,205,333.48	8,979,013.55	5,209,631.23
TOTAL REVENUES		11,205,333.48	8,979,013.55	5,209,631.23

# BREATHITT COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
<b>EXPENDITURES</b>			
<b>1000 INSTRUCTION</b>			
0100 SALARIES PERSONNEL SERVICES	3,265,721.23	2,391,274.89	2,267,891.67
0200 EMPLOYEE BENEFITS	864,106.71	597,825.30	531,730.80
0280 ON-BEHALF	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	72,814.11	73,954.14	62,053.86
0400 PURCHASED PROPERTY SERVICES	101,714.25	.00	2,000.00
0500 OTHER PURCHASED SERVICES	161,605.63	193,852.83	80,872.73
0600 SUPPLIES	920,841.96	1,292,441.41	638,268.94
0700 PROPERTY	185,270.72	382,627.12	57,983.00
0800 DEBT SERVICE AND MISCELLANEOUS	31,889.49	33,361.58	57,082.92
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	5,603,964.10	4,965,337.27	3,697,883.92
<b>2100 STUDENT SUPPORT SERVICES</b>			
0100 SALARIES PERSONNEL SERVICES	236,748.54	69,706.58	66,284.47
0200 EMPLOYEE BENEFITS	60,958.76	14,729.50	9,886.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	1,200.00
0500 OTHER PURCHASED SERVICES	.00	101.48	2,542.00
0600 SUPPLIES	30,141.77	120,658.30	21,439.53
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	16,751.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	344,600.07	205,195.86	101,352.00
<b>2200 INSTRUCTIONAL STAFF SUPP SERV</b>			
0100 SALARIES PERSONNEL SERVICES	475,752.84	1,084,239.89	437,172.91
0200 EMPLOYEE BENEFITS	100,029.17	216,413.31	81,666.59
0300 PURCHASED PROF AND TECH SERV	71,682.00	109,382.95	99,008.00
0400 PURCHASED PROPERTY SERVICES	3,900.00	.00	.00
0500 OTHER PURCHASED SERVICES	4,223.71	16,177.55	47,093.50
0600 SUPPLIES	454,535.91	351,698.68	212,651.31
0700 PROPERTY	138,805.23	42,850.68	27,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,594.55	14,527.40	28,949.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,250,523.41	1,835,290.46	933,541.31
<b>2300 DISTRICT ADMIN SUPPORT</b>			
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	54,530.89	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	54,530.89	.00
<b>2400 SCHOOL ADMIN SUPPORT</b>			

**WORKING BUDGET REPORT FOR FY 2026**

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	1,144.00	37,899.30	16,800.00
0200	EMPLOYEE BENEFITS	377.87	6,778.83	1,025.00
0300	PURCHASED PROF AND TECH SERV	180,082.45	51,479.37	71,306.00
0400	PURCHASED PROPERTY SERVICES	133,454.29	-63,422.82	23,872.00
0500	OTHER PURCHASED SERVICES	1,107.16	31,685.25	.00
0600	SUPPLIES	8,346.01	114,627.77	42,790.00
0700	PROPERTY	285,109.00	.00	1,501.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		609,620.78	179,047.70	157,294.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	114,941.52	127,794.72	.00
0200	EMPLOYEE BENEFITS	36,082.60	25,852.85	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	-554.26	62,584.06	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	29,966.84	13,824.00	.00
0700	PROPERTY	872,868.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		1,053,304.70	230,055.63	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	1,665.23	12,937.25	.00
TOTAL 3100 FOOD SERVICE OPERATION		1,665.23	12,937.25	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	189,638.40	195,321.60	195,308.43
0200	EMPLOYEE BENEFITS	9,082.61	9,260.05	9,843.00

**WORKING BUDGET REPORT FOR FY 2026**

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	370.00	1,378.40	3,905.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,111.95	5,414.60	5,184.00
0600	SUPPLIES	80,759.37	97,853.10	95,941.57
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	9,220.11	6,459.96	9,378.00
TOTAL 3300 COMMUNITY SERVICES		293,182.44	315,687.71	319,560.00
5200 FUND TRANSFERS				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0900	OTHER ITEMS	2,048,472.75	1,180,930.78	.00
TOTAL 5200 FUND TRANSFERS		2,048,472.75	1,180,930.78	.00
TOTAL EXPENDITURES		11,205,333.48	8,979,013.55	5,209,631.23
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

DISTRICT ACTIVITY (SP REV ANN)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1710 ADMISSIONS	.00	.00	.00
1730 CLUB & OTHER DUES	.00	.00	.00
1740 STUDENT FEES	.00	.00	.00
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00
1790 OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00
TOTAL FOR DISTRICT ACTIVITY (SP REV A (21)	.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

STUDENT ACTIVITY FUND SP REV A	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1740 STUDENT FEES	359,045.77	338,325.51	.00
TOTAL STUDENT ACTIVITIES	359,045.77	338,325.51	.00
TOTAL REVENUE FROM LOCAL SOURCES	359,045.77	338,325.51	.00
TOTAL RECEIPTS	359,045.77	338,325.51	.00
TOTAL REVENUES	359,045.77	338,325.51	.00

**WORKING BUDGET REPORT FOR FY 2026**

STUDENT ACTIVITY FUND SP REV A	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	363,230.30	347,948.67	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	363,230.30	347,948.67	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	6,701.24	2,389.03	.00
TOTAL 5200 FUND TRANSFERS	6,701.24	2,389.03	.00
TOTAL EXPENDITURES	369,931.54	350,337.70	.00
TOTAL FOR STUDENT ACTIVITY FUND SP RE (25)	-10,885.77	-12,012.19	.00

# BREATHITT COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	.00	.00	.00
1113	PSC PROPERTY TAX	.00	.00	.00
TOTAL AD VALOREM TAXES		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	165,676.00	152,781.00	135,000.00
TOTAL RESTRICTED		165,676.00	152,781.00	135,000.00
TOTAL REVENUE FROM STATE SOURCES		165,676.00	152,781.00	135,000.00
TOTAL RECEIPTS		165,676.00	152,781.00	135,000.00
TOTAL REVENUES		165,676.00	152,781.00	135,000.00

**WORKING BUDGET REPORT FOR FY 2026**

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
2300 DISTRICT ADMIN SUPPORT				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0400	PURCHASED PROPERTY SERVICES	.00	.00	135,000.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	135,000.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	165,676.00	123,512.64	.00
TOTAL 5200 FUND TRANSFERS		165,676.00	123,512.64	.00
TOTAL EXPENDITURES		165,676.00	123,512.64	135,000.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	29,268.36	.00

## WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	456,348.00	441,014.00	441,000.00
TOTAL AD VALOREM TAXES		456,348.00	441,014.00	441,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		456,348.00	441,014.00	441,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,226,920.00	1,409,164.00	1,193,850.00
TOTAL RESTRICTED		1,226,920.00	1,409,164.00	1,193,850.00
TOTAL REVENUE FROM STATE SOURCES		1,226,920.00	1,409,164.00	1,193,850.00
TOTAL RECEIPTS		1,683,268.00	1,850,178.00	1,634,850.00
TOTAL REVENUES		1,683,268.00	1,850,178.00	1,634,850.00

**WORKING BUDGET REPORT FOR FY 2026**

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
4200 LAND IMPROVEMENTS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	368,042.07
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	368,042.07
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	434,100.99	.00	.00
TOTAL 5100 DEBT SERVICE	434,100.99	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	1,249,167.01	1,781,056.68	1,266,807.93
TOTAL 5200 FUND TRANSFERS	1,249,167.01	1,781,056.68	1,266,807.93
TOTAL EXPENDITURES	1,683,268.00	1,781,056.68	1,634,850.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	69,121.32	.00

**WORKING BUDGET REPORT FOR FY 2026**

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	288,776.40	478,776.31	.00
	TOTAL EARNINGS ON INVESTMENTS	288,776.40	478,776.31	.00
	TOTAL REVENUE FROM LOCAL SOURCES	288,776.40	478,776.31	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	10,999,999.76	.00
	TOTAL RESTRICTED	.00	10,999,999.76	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	10,999,999.76	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	2,030,000.00	155,041.00
5120	BOND PREMIUM	.00	3,541.26	.00
	TOTAL BOND PROCEEDS	.00	2,033,541.26	155,041.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,348,411.49	1,591,294.42	.00
5220	INDIRECT COSTS TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,348,411.49	1,591,294.42	.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE	.00	.00	-155,041.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	-155,041.00
	TOTAL OTHER RECEIPTS	1,348,411.49	3,624,835.68	.00

WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	1,637,187.89	15,103,611.75	.00
TOTAL REVENUES	1,637,187.89	15,103,611.75	.00

**WORKING BUDGET REPORT FOR FY 2026**

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
<b>EXPENDITURES</b>				
<b>4600 SITE IMPROVEMENT</b>				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	969,103.64	267,829.00	.00
0400	PURCHASED PROPERTY SERVICES	4,120,267.45	12,916,390.01	.00
0500	OTHER PURCHASED SERVICES	9,089.76	.00	.00
0600	SUPPLIES	33,101.84	72,175.41	.00
0700	PROPERTY	318,733.00	354,641.50	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	33,541.26	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		5,450,295.69	13,644,577.18	.00
<b>4700 BUILDING IMPROVEMENTS</b>				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00
<b>4900 OTHER - FACILITIES</b>				
0300	PURCHASED PROF AND TECH SERV	74,602.00	8,343.00	.00
0400	PURCHASED PROPERTY SERVICES	501,389.37	-10,688.62	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	70,408.69	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		646,400.06	-2,345.62	.00
<b>5100 DEBT SERVICE</b>				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
<b>5200 FUND TRANSFERS</b>				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		6,096,695.75	13,642,231.56	.00

**WORKING BUDGET REPORT FOR FY 2026**

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL FOR CONSTRUCTION FUND (360)	-4,459,507.86	1,461,380.19	.00

## WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF CONTR	388,589.57	342,850.23	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		388,589.57	342,850.23	.00
TOTAL REVENUE FROM STATE SOURCES		388,589.57	342,850.23	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
TOTAL BOND PROCEEDS		.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,562,766.71	1,616,010.60	1,681,476.93
TOTAL INTERFUND TRANSFERS		1,562,766.71	1,616,010.60	1,681,476.93
TOTAL OTHER RECEIPTS		1,562,766.71	1,616,010.60	1,681,476.93
TOTAL RECEIPTS		1,951,356.28	1,958,860.83	1,681,476.93
TOTAL REVENUES		1,951,356.28	1,958,860.83	1,681,476.93

**WORKING BUDGET REPORT FOR FY 2026**

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	1,951,356.28	1,958,860.83	1,681,476.93
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		1,951,356.28	1,958,860.83	1,681,476.93
TOTAL EXPENDITURES		1,951,356.28	1,958,860.83	1,681,476.93
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

## WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		412,424.91	24,601.91	53,092.15
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	5,093.35	46.99	5,000.00
TOTAL EARNINGS ON INVESTMENTS		5,093.35	46.99	5,000.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PROG	.00	.00	.00
1612	REIMBURSABLE SCH BREAKFAST PRG	.00	.00	.00
1621	NON-REIMBURSABLE LUNCH PROG	2,434.75	2,218.75	9,000.00
1622	NON-REIMBURSABLE BREAKFAST PRG	276.00	725.54	3,050.00
1624	NON-REIMBURSABLE A LA CARTE PRG	10,685.63	6,524.27	13,000.00
1629	NON-REIMBURSABLE OTHER FOOD PRG	.00	.00	.00
1630	SPECIAL FUNCTIONS	.00	.00	.00
1637	VENDING	.00	40.45	.00
TOTAL FOOD SERVICE		13,396.38	9,509.01	25,050.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	25,220.26	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	25,220.26	.00
TOTAL REVENUE FROM LOCAL SOURCES		18,489.73	34,776.26	30,050.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	13,775.03	9,135.88	20,000.00
TOTAL RESTRICTED		13,775.03	9,135.88	20,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF CONTR	132,063.72	109,664.06	33,400.11
TOTAL REVENUE FOR ON BEHALF PAYMENTS		132,063.72	109,664.06	33,400.11

**WORKING BUDGET REPORT FOR FY 2026**

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM STATE SOURCES		145,838.75	118,799.94	53,400.11
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	1,403,218.82	1,555,207.59	1,200,227.00
4550	DONATED COMMODITIES	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		1,403,218.82	1,555,207.59	1,200,227.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	80,516.00	95,361.00	95,200.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		80,516.00	95,361.00	95,200.00
TOTAL REVENUE FROM FEDERAL SOURCES		1,483,734.82	1,650,568.59	1,295,427.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	186,131.76	.00
TOTAL INTERFUND TRANSFERS		.00	186,131.76	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	36,000.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		36,000.00	.00	.00
TOTAL OTHER RECEIPTS		36,000.00	186,131.76	.00
TOTAL RECEIPTS		1,684,063.30	1,990,276.55	1,378,877.11
TOTAL REVENUES		2,096,488.21	2,014,878.46	1,431,969.26

**WORKING BUDGET REPORT FOR FY 2026**

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
<b>EXPENDITURES</b>				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	594,905.14	475,436.67	493,422.72
0200	EMPLOYEE BENEFITS	199,004.96	51,845.46	120,734.75
0280	ON-BEHALF	132,063.72	109,664.06	33,400.11
0300	PURCHASED PROF AND TECH SERV	.00	350.00	.00
0400	PURCHASED PROPERTY SERVICES	9,906.82	1,187.50	.00
0500	OTHER PURCHASED SERVICES	4,511.97	5,623.88	3,000.00
0600	SUPPLIES	1,042,782.40	1,141,322.20	681,411.68
0700	PROPERTY	1.28	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,746.00	4,000.75	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		1,986,922.29	1,789,430.52	1,331,969.26
5200 FUND TRANSFERS				
0900	OTHER ITEMS	79,986.01	96,211.66	100,000.00
TOTAL 5200 FUND TRANSFERS		79,986.01	96,211.66	100,000.00
TOTAL EXPENDITURES		2,066,908.30	1,885,642.18	1,431,969.26
TOTAL FOR FOOD SERVICE FUND (51)		29,579.91	129,236.28	.00

**WORKING BUDGET REPORT FOR FY 2026**

DAYCARE (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
COMMUNITY SERVICE ACTIVITIES			
1810 DAY CARE FEES	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1990 MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON BEHALF CONTR	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

DAYCARE (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DAYCARE (52)	.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	-1,489.87	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-1,489.87	.00	.00
	TOTAL OTHER RECEIPTS	-1,489.87	.00	.00
	TOTAL RECEIPTS	-1,489.87	.00	.00
	TOTAL REVENUES	-1,489.87	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	353,879.82	373,471.49	.00
TOTAL 1000 INSTRUCTION	353,879.82	373,471.49	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	31,345.11	31,471.85	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	31,345.11	31,471.85	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	27,939.37	7,497.41	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	27,939.37	7,497.41	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	24,629.78	89,291.82	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	24,629.78	89,291.82	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	1,190,852.84	1,208,362.95	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,190,852.84	1,208,362.95	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	202,268.03	242,921.59	.00
TOTAL 2700 STUDENT TRANSPORTATION	202,268.03	242,921.59	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	1,830,914.95	1,953,017.11	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-1,832,404.82	-1,953,017.11	.00

**WORKING BUDGET REPORT FOR FY 2026**

FOOD SERVICE ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	-9,292.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	-9,292.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	-9,292.00	.00	.00
	TOTAL RECEIPTS	-9,292.00	.00	.00
	TOTAL REVENUES	-9,292.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

FOOD SERVICE ASSETS (81)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	46,201.77	40,164.47	.00
TOTAL 3100 FOOD SERVICE OPERATION	46,201.77	40,164.47	.00
TOTAL EXPENDITURES	46,201.77	40,164.47	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-55,493.77	-40,164.47	.00

**WORKING BUDGET REPORT FOR FY 2026**

DAY CARE ASSETS (82)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

DAY CARE ASSETS (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
3200 DAY CARE OPERATIONS			
0700 PROPERTY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DAY CARE ASSETS (82)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	23,436,666.59	24,270,138.25	21,682,280.00
TOTAL OF EXPENDITURES FUND 1	17,990,168.51	19,973,571.99	21,682,280.00
TOTAL FOR FUND 1	5,446,498.08	4,296,566.26	.00
TOTAL OF REVENUES FUND 2	11,205,333.48	8,979,013.55	5,209,631.23
TOTAL OF EXPENDITURES FUND 2	11,205,333.48	8,979,013.55	5,209,631.23
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00
TOTAL OF REVENUES FUND 25	359,045.77	338,325.51	.00
TOTAL OF EXPENDITURES FUND 25	369,931.54	350,337.70	.00
TOTAL FOR FUND 25	-10,885.77	-12,012.19	.00
TOTAL OF REVENUES FUND 310	165,676.00	152,781.00	135,000.00
TOTAL OF EXPENDITURES FUND 310	165,676.00	123,512.64	135,000.00
TOTAL FOR FUND 310	.00	29,268.36	.00
TOTAL OF REVENUES FUND 320	1,683,268.00	1,850,178.00	1,634,850.00
TOTAL OF EXPENDITURES FUND 320	1,683,268.00	1,781,056.68	1,634,850.00
TOTAL FOR FUND 320	.00	69,121.32	.00
TOTAL OF REVENUES FUND 360	1,637,187.89	15,103,611.75	.00
TOTAL OF EXPENDITURES FUND 360	6,096,695.75	13,642,231.56	.00
TOTAL FOR FUND 360	-4,459,507.86	1,461,380.19	.00
TOTAL OF REVENUES FUND 400	1,951,356.28	1,958,860.83	1,681,476.93
TOTAL OF EXPENDITURES FUND 400	1,951,356.28	1,958,860.83	1,681,476.93
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	2,096,488.21	2,014,878.46	1,431,969.26
TOTAL OF EXPENDITURES FUND 51	2,066,908.30	1,885,642.18	1,431,969.26
TOTAL FOR FUND 51	29,579.91	129,236.28	.00
TOTAL OF REVENUES FUND 52	.00	.00	.00
TOTAL OF EXPENDITURES FUND 52	.00	.00	.00
TOTAL FOR FUND 52	.00	.00	.00
TOTAL OF REVENUES FUND 8	-1,489.87	.00	.00
TOTAL OF EXPENDITURES FUND 8	1,830,914.95	1,953,017.11	.00
TOTAL FOR FUND 8	-1,832,404.82	-1,953,017.11	.00
TOTAL OF REVENUES FUND 81	-9,292.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	46,201.77	40,164.47	.00
TOTAL FOR FUND 81	-55,493.77	-40,164.47	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00

**WORKING BUDGET REPORT FOR FY 2026**

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX

GRAND TOTAL OF REVENUES	38,946,478.05	37,605,314.77	30,093,730.49
GRAND TOTAL OF EXPENDITURES	33,481,285.83	33,093,134.74	30,093,730.49
GRAND TOTAL	5,465,192.22	4,512,180.03	.00

WORKING BUDGET REPORT FOR FY 2026  
REPORT OPTIONS

Fiscal Year for reports 2026  
Include account detail? N  
Output file options B  
P - Paper/saved reports Only  
M - Magnetic Media & Spreadsheet  
B - Both Paper & Mag Media/Spreadsheet

Negative budget amounts exist in Fund 2 for -4,207.50 for function 000 and object code 1920.  
Negative budget amounts exist in Fund 2 for -10,000.00 for function 000 and object code 1920.  
Negative budget amounts exist in Fund 2 for -5,999.37 for function 000 and object code 3200.  
Negative budget amounts exist in Fund 2 for -152,112.07 for function 000 and object code 3200.  
Negative budget amounts exist in Fund 2 for -54,151.23 for function 1000 and object code 0110.  
Negative budget amounts exist in Fund 2 for -85,065.84 for function 1000 and object code 0110.  
Negative budget amounts exist in Fund 2 for -4,014.29 for function 1000 and object code 0111.  
Negative budget amounts exist in Fund 2 for -2,000.00 for function 1000 and object code 0114.  
Negative budget amounts exist in Fund 2 for -19.80 for function 1000 and object code 0211.  
Negative budget amounts exist in Fund 2 for -19.80 for function 1000 and object code 0211.  
Negative budget amounts exist in Fund 2 for -1,189.96 for function 1000 and object code 0222.  
Negative budget amounts exist in Fund 2 for -802.81 for function 1000 and object code 0222.  
Negative budget amounts exist in Fund 2 for -1,805.03 for function 1000 and object code 0231.  
Negative budget amounts exist in Fund 2 for -2,551.92 for function 1000 and object code 0231.  
Negative budget amounts exist in Fund 2 for -64.20 for function 1000 and object code 0253.  
Negative budget amounts exist in Fund 2 for -64.20 for function 1000 and object code 0253.  
Negative budget amounts exist in Fund 2 for -150.35 for function 1000 and object code 0260.  
Negative budget amounts exist in Fund 2 for -212.64 for function 1000 and object code 0260.  
Negative budget amounts exist in Fund 2 for -300.00 for function 1000 and object code 0338.  
Negative budget amounts exist in Fund 2 for -532.59 for function 1000 and object code 0643.  
Negative budget amounts exist in Fund 2 for -1,208.50 for function 1000 and object code 0643.  
Negative budget amounts exist in Fund 2 for -2,999.00 for function 1000 and object code 0645.  
Negative budget amounts exist in Fund 2 for -5,699.37 for function 1000 and object code 0650.  
Negative budget amounts exist in Fund 2 for -1,224.41 for function 1000 and object code 0650.  
Negative budget amounts exist in Fund 2 for -8,243.00 for function 1000 and object code 0695.  
Negative budget amounts exist in Fund 360 for -155,041.00 for function 000 and object code 5500.

\*\* END OF REPORT - Generated by CHRISTA SMITH \*\*