

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 1
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE			1,456,872.53	1,152,672.11	304,200.42	79.12
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
AD VALOREM TAXES						
110	1111	GENERAL REAL PROPERTY TAX	7,300,000.00	7,601,257.14	-301,257.14	104.13
110	1113	PSC REAL PROPERTY TAX	1,500,000.00	2,071,817.80	-571,817.80	138.12
110	1115	DELINQUENT PROPERTY TAX	500,000.00	321,054.48	178,945.52	64.21
110	1117	MOTOR VEHICLE TAX	1,650,000.00	1,733,745.95	-83,745.95	105.08
110	1118	UNMINED MINERALS TAX	10,000.00	1,997.02	8,002.98	19.97
TOTAL AD VALOREM TAXES			10,960,000.00	11,729,872.39	-769,872.39	107.02
SALES & USE TAXES						
110	1121	UTILITIES TAX	2,750,000.00	2,679,479.76	70,520.24	97.44
TOTAL SALES & USE TAXES			2,750,000.00	2,679,479.76	70,520.24	97.44
OTHER TAXES						
110	1191	OMITTED PROPERTY TAX	40,000.00	68,817.92	-28,817.92	172.04
TOTAL OTHER TAXES			40,000.00	68,817.92	-28,817.92	172.04
REVENUE OTHER LOCAL GOVERNMENT UNITS						
110	1280	REVENUE IN LIEU OF TAXES	.00	477,188.97	-477,188.97	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS			.00	477,188.97	-477,188.97	.00
TUITION						
110	1310	TUITION FROM INDIVIDUALS	.00	3,763.56	-3,763.56	.00
TOTAL TUITION			.00	3,763.56	-3,763.56	.00
EARNINGS ON INVESTMENTS						
110	1510	INTEREST INCOME	150,000.00	180,644.11	-30,644.11	120.43
TOTAL EARNINGS ON INVESTMENTS			150,000.00	180,644.11	-30,644.11	120.43
OTHER REVENUE FROM LOCAL SOURCES						
110	1920	CONTRIBUTIONS/DONATIONS	495,000.00	.00	495,000.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 2
glkyafpr

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
110	1920	075X	CONTRIBUTIONS/DONATIONS	.00	50.00	-50.00	.00
110	1990		MISCELLANEOUS REVENUE	30,000.00	278,558.34	-248,558.34	928.53
110	1990	075X	MISCELLANEOUS REVENUE	.00	1,330.00	-1,330.00	.00
110	1990	135X	MISCELLANEOUS REVENUE	.00	238.05	-238.05	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				525,000.00	280,176.39	244,823.61	53.37
TOTAL REVENUE FROM LOCAL SOURCES				14,425,000.00	15,419,943.10	-994,943.10	106.90
REVENUE FROM STATE SOURCES							
STATE PROGRAM							
110	3111		SEEK PROGRAM	11,831,493.00	12,262,975.00	-431,482.00	103.65
TOTAL STATE PROGRAM				11,831,493.00	12,262,975.00	-431,482.00	103.65
OTHER STATE FUNDING							
110	3122		VOCATIONAL TRANSPORTATION	1,000.00	787.00	213.00	78.70
TOTAL OTHER STATE FUNDING				1,000.00	787.00	213.00	78.70
EXPENDITURE REIMBURSEMENTS							
110	3130		NAT'L BOARD CERTIFIED TEACHER	15,000.00	26,859.40	-11,859.40	179.06
110	3131		MISC. STATE REIMBURSEMENT	5,000.00	.00	5,000.00	.00
110	3132		SPEECH LANG PATHOLOGIST REIMB	.00	4,000.00	-4,000.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS				20,000.00	30,859.40	-10,859.40	154.30
REVENUE IN LIEU OF TAXES/STATE							
110	3800		REV IN LIEU OF TAXES/STATE	65,000.00	54,255.80	10,744.20	83.47
TOTAL REVENUE IN LIEU OF TAXES/STATE				65,000.00	54,255.80	10,744.20	83.47
REVENUE FOR ON BEHALF PAYMENTS							
110	3900		REV ON-BEHALF PMTS/STATE	5,546,890.00	10,780,062.22	-5,233,172.22	194.34
110	3900	16MX	REV ON-BEHALF PMTS/STATE	100,000.00	59,731.03	40,268.97	59.73
TOTAL REVENUE FOR ON BEHALF PAYMENTS				5,646,890.00	10,839,793.25	-5,192,903.25	191.96
TOTAL REVENUE FROM STATE SOURCES				17,564,383.00	23,188,670.45	-5,624,287.45	132.02
REVENUE FROM FEDERAL SOURCES							
RESTRICTED DIRECT							
110	4300		RESTRICTED DIRECT FEDERAL	70,000.00	73,521.92	-3,521.92	105.03
TOTAL RESTRICTED DIRECT				70,000.00	73,521.92	-3,521.92	105.03

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 3
glkyafpr

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FEDERAL REIMBURSEMENT							
110	4810	MEDICAID REIMBURSEMENT		215,000.00	202,726.00	12,274.00	94.29
TOTAL FEDERAL REIMBURSEMENT				215,000.00	202,726.00	12,274.00	94.29
TOTAL REVENUE FROM FEDERAL SOURCES				285,000.00	276,247.92	8,752.08	96.93
OTHER RECEIPTS							
INTERFUND TRANSFERS							
110	5210	FUND TRANSFER		.00	27,412.95	-27,412.95	.00
110	5210	BFFT	FUND TRANSFER	.00	276,819.00	-276,819.00	.00
110	5210	COFT	FUND TRANSFER	89,616.00	253,184.00	-163,568.00	282.52
TOTAL INTERFUND TRANSFERS				89,616.00	557,415.95	-467,799.95	622.00
SALE OR COMP FOR LOSS OF ASSETS							
110	5341	SALE OF EQUIPMENT ETC		5,000.00	.00	5,000.00	.00
110	5342	LOSS COMP - EQUIPMENT ETC		10,000.00	.00	10,000.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS				15,000.00	.00	15,000.00	.00
TOTAL OTHER RECEIPTS				104,616.00	557,415.95	-452,799.95	532.82
TOTAL RECEIPTS				32,378,999.00	39,442,277.42	-7,063,278.42	121.81
TOTAL REVENUES				33,835,871.53	40,594,949.53	-6,759,078.00	119.98

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 4
glkyafrrp

GENERAL FUND (1)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES									
1000 INSTRUCTION									
0100 SALARIES PERSONNEL SERVICES									
0001011	0110	130X	CERTIFIED	PERMANENT	SALARY	82,017.00	63,652.92	18,364.08	77.61
0001118	0110		CERTIFIED	PERMANENT	SALARY	903.01	-652.95	1,555.96	-72.31
0001137	0110		CERTIFIED	PERMANENT	SALARY	20,000.00	9,314.00	10,686.00	46.57
0101017	0110		CERTIFIED	PERMANENT	SALARY	15,000.00	7,661.28	7,338.72	51.08
0101025	0110		CERTIFIED	PERMANENT	SALARY	66,400.00	66,398.00	2.00	100.00
0101118	0110		CERTIFIED	PERMANENT	SALARY	1,899,808.74	1,897,176.17	2,632.57	99.86
0101121	0110		CERTIFIED	PERMANENT	SALARY	725,000.00	621,516.79	103,483.21	85.73
0101137	0110		CERTIFIED	PERMANENT	SALARY	.00	20,490.36	-20,490.36	.00
0201012	0110		CERTIFIED	PERMANENT	SALARY	70,000.00	59,570.00	10,430.00	85.10
0201118	0110		CERTIFIED	PERMANENT	SALARY	700,000.00	690,482.20	9,517.80	98.64
0201121	0110		CERTIFIED	PERMANENT	SALARY	500,000.00	575,680.39	-75,680.39	115.14
0201137	0110		CERTIFIED	PERMANENT	SALARY	.00	2,561.46	-2,561.46	.00
0201918	0110		CERTIFIED	PERMANENT	SALARY	.00	27,105.61	-27,105.61	.00
0351017	0110		CERTIFIED	PERMANENT	SALARY	115,000.00	127,195.00	-12,195.00	110.60
0351118	0110		CERTIFIED	PERMANENT	SALARY	1,200,000.00	1,308,870.00	-108,870.00	109.07
0351121	0110		CERTIFIED	PERMANENT	SALARY	639,156.00	620,745.40	18,410.60	97.12
0351137	0110		CERTIFIED	PERMANENT	SALARY	.00	20,490.80	-20,490.80	.00
0451121	0110	002X	CERTIFIED	PERMANENT	SALARY	126,734.00	2,753.96	123,980.04	2.17
0451179	0110	002X	CERTIFIED	PERMANENT	SALARY	245,795.00	274,461.74	-28,666.74	111.66
0801012	0110		CERTIFIED	PERMANENT	SALARY	147,000.00	146,522.00	478.00	99.67
0801118	0110		CERTIFIED	PERMANENT	SALARY	945,000.00	850,254.04	94,745.96	89.97
0801118	0110	9000	CERTIFIED	PERMANENT	SALARY	15,121.00	.00	15,121.00	.00
0801121	0110		CERTIFIED	PERMANENT	SALARY	474,382.00	414,812.00	59,570.00	87.44
0801137	0110		CERTIFIED	PERMANENT	SALARY	.00	2,561.46	-2,561.46	.00
0801918	0110		CERTIFIED	PERMANENT	SALARY	.00	27,105.61	-27,105.61	.00
0951012	0110		CERTIFIED	PERMANENT	SALARY	71,603.00	39,966.17	31,636.83	55.82
0951118	0110		CERTIFIED	PERMANENT	SALARY	335,884.71	304,921.18	30,963.53	90.78
0951121	0110		CERTIFIED	PERMANENT	SALARY	370,085.00	356,754.91	13,330.09	96.40
0951137	0110		CERTIFIED	PERMANENT	SALARY	.00	2,561.46	-2,561.46	.00
0951918	0110		CERTIFIED	PERMANENT	SALARY	.00	27,105.63	-27,105.63	.00
0971012	0110		CERTIFIED	PERMANENT	SALARY	178,976.00	180,782.00	-1,806.00	101.01
0971118	0110		CERTIFIED	PERMANENT	SALARY	685,870.00	721,156.40	-35,286.40	105.14
0971121	0110		CERTIFIED	PERMANENT	SALARY	391,646.00	391,250.57	395.43	99.90
0971137	0110		CERTIFIED	PERMANENT	SALARY	.00	2,561.46	-2,561.46	.00
0971918	0110		CERTIFIED	PERMANENT	SALARY	.00	27,105.61	-27,105.61	.00
1201017	0110		CERTIFIED	PERMANENT	SALARY	666,728.00	633,916.90	32,811.10	95.08
1201118	0110		CERTIFIED	PERMANENT	SALARY	49,144.00	.00	49,144.00	.00
1981001	0110		CERTIFIED	PERMANENT	SALARY	40,415.00	18,653.12	21,761.88	46.15
1981001	0110	135X	CERTIFIED	PERMANENT	SALARY	.00	21,906.88	-21,906.88	.00
1981006	0110	135X	CERTIFIED	PERMANENT	SALARY	39,881.00	39,880.10	.90	100.00
0101025	0111		CERTIFIED	EXTENDED	EMPLOYMENT	7,106.38	7,106.31	.07	100.00
0101118	0111		CERTIFIED	EXTENDED	EMPLOYMENT	15,000.00	15,849.10	-849.10	105.66
0451121	0111	002X	CERTIFIED	EXTENDED	EMPLOYMENT	1,935.00	74.43	1,860.57	3.85
0451179	0111	002X	CERTIFIED	EXTENDED	EMPLOYMENT	16,093.22	17,911.48	-1,818.26	111.30
1201017	0111		CERTIFIED	EXTENDED	EMPLOYMENT	22,273.00	22,272.92	.08	100.00
1981006	0111	135X	CERTIFIED	EXTENDED	EMPLOYMENT	1,078.00	1,077.84	.16	99.99
0001011	0112		CERTIFIED	EXTRA	SERVICE	.00	675.77	-675.77	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 5
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0001011	0112	130X	CERTIFIED EXTRA SERVICE	2,000.00	1,324.23	675.77	66.21
0001118	0112		CERTIFIED EXTRA SERVICE	4,556.30	.00	4,556.30	.00
0101025	0112		CERTIFIED EXTRA SERVICE	130,200.00	122,875.03	7,324.97	94.37
0101118	0112		CERTIFIED EXTRA SERVICE	71,661.00	82,380.02	-10,719.02	114.96
0201118	0112		CERTIFIED EXTRA SERVICE	8,000.00	10,000.00	-2,000.00	125.00
0351025	0112		CERTIFIED EXTRA SERVICE	9,500.00	19,000.00	-9,500.00	200.00
0351118	0112		CERTIFIED EXTRA SERVICE	2,000.00	13,500.00	-11,500.00	675.00
0451121	0112	002X	CERTIFIED EXTRA SERVICE	1,800.00	96.92	1,703.08	5.38
0451179	0112	002X	CERTIFIED EXTRA SERVICE	6,800.00	7,900.00	-1,100.00	116.18
0801118	0112		CERTIFIED EXTRA SERVICE	7,000.00	13,000.00	-6,000.00	185.71
0951118	0112		CERTIFIED EXTRA SERVICE	5,750.00	9,000.00	-3,250.00	156.52
0971118	0112		CERTIFIED EXTRA SERVICE	3,184.88	13,000.00	-9,815.12	408.18
0001011	0113		OTHER CERTIFIED SALARY	10,000.00	.00	10,000.00	.00
0001118	0113		OTHER CERTIFIED SALARY	.00	1,920.00	-1,920.00	.00
0001121	0113		OTHER CERTIFIED SALARY	10,000.00	980.00	9,020.00	9.80
0001137	0113		OTHER CERTIFIED SALARY	.00	490.00	-490.00	.00
0101025	0113		OTHER CERTIFIED SALARY	.00	300.00	-300.00	.00
0101918	0113		OTHER CERTIFIED SALARY	.00	2,310.00	-2,310.00	.00
0201121	0113		OTHER CERTIFIED SALARY	.00	2,878.75	-2,878.75	.00
0201918	0113		OTHER CERTIFIED SALARY	10,000.00	10,260.00	-260.00	102.60
0351118	0113		OTHER CERTIFIED SALARY	2,000.00	157.50	1,842.50	7.88
0801118	0113		OTHER CERTIFIED SALARY	.00	840.00	-840.00	.00
0801121	0113		OTHER CERTIFIED SALARY	.00	2,003.75	-2,003.75	.00
0801918	0113		OTHER CERTIFIED SALARY	.00	1,410.00	-1,410.00	.00
0971118	0113		OTHER CERTIFIED SALARY	.00	175.00	-175.00	.00
0971121	0113		OTHER CERTIFIED SALARY	.00	2,003.75	-2,003.75	.00
0971918	0113		OTHER CERTIFIED SALARY	.00	1,870.00	-1,870.00	.00
1201017	0113		OTHER CERTIFIED SALARY	.00	600.00	-600.00	.00
1981001	0113	135X	OTHER CERTIFIED SALARY	.00	1,200.00	-1,200.00	.00
0001118	0114		NATIONAL BOARD CERTIFICATION	.00	1,692.32	-1,692.32	.00
0101118	0114		NATIONAL BOARD CERTIFICATION	6,000.00	6,551.72	-551.72	109.20
0201118	0114		NATIONAL BOARD CERTIFICATION	800.00	2,000.00	-1,200.00	250.00
0351118	0114		NATIONAL BOARD CERTIFICATION	2,000.00	2,153.84	-153.84	107.69
0801118	0114		NATIONAL BOARD CERTIFICATION	2,000.00	4,000.00	-2,000.00	200.00
0971118	0114		NATIONAL BOARD CERTIFICATION	4,000.00	4,307.68	-307.68	107.69
1201017	0114		NATIONAL BOARD CERTIFICATION	2,000.00	.00	2,000.00	.00
0001118	0120		CERTIFIED SUBSTITUTE SALARY	50,000.00	5,460.54	44,539.46	10.92
0001121	0120		CERTIFIED SUBSTITUTE SALARY	80,000.00	.00	80,000.00	.00
0101017	0120		CERTIFIED SUBSTITUTE SALARY	.00	4,575.00	-4,575.00	.00
0101118	0120		CERTIFIED SUBSTITUTE SALARY	.00	79,024.88	-79,024.88	.00
0101121	0120		CERTIFIED SUBSTITUTE SALARY	.00	24,103.32	-24,103.32	.00
0201118	0120		CERTIFIED SUBSTITUTE SALARY	.00	18,827.50	-18,827.50	.00
0201121	0120		CERTIFIED SUBSTITUTE SALARY	.00	5,972.50	-5,972.50	.00
0351017	0120		CERTIFIED SUBSTITUTE SALARY	.00	4,117.50	-4,117.50	.00
0351118	0120		CERTIFIED SUBSTITUTE SALARY	.00	55,366.05	-55,366.05	.00
0351121	0120		CERTIFIED SUBSTITUTE SALARY	3,000.00	13,237.50	-10,237.50	441.25
0451121	0120	002X	CERTIFIED SUBSTITUTE SALARY	.00	1,095.00	-1,095.00	.00
0451179	0120	002X	CERTIFIED SUBSTITUTE SALARY	.00	9,952.50	-9,952.50	.00
0801118	0120		CERTIFIED SUBSTITUTE SALARY	.00	26,705.00	-26,705.00	.00
0801121	0120		CERTIFIED SUBSTITUTE SALARY	2,500.00	9,137.50	-6,637.50	365.50
0951118	0120		CERTIFIED SUBSTITUTE SALARY	.00	38,627.04	-38,627.04	.00
0951121	0120		CERTIFIED SUBSTITUTE SALARY	500.00	17,083.60	-16,583.60	999.99
0971118	0120		CERTIFIED SUBSTITUTE SALARY	.00	27,722.50	-27,722.50	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 6
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
0971121	0120		CERTIFIED SUBSTITUTE SALARY	500.00	7,037.50	-6,537.50	999.99
1201017	0120		CERTIFIED SUBSTITUTE SALARY	.00	19,100.00	-19,100.00	.00
1981001	0120	135X	CERTIFIED SUBSTITUTE SALARY	.00	17,150.00	-17,150.00	.00
0001118	0130		CLASSIFIED REGULAR SALARY	104,929.00	11,096.00	93,833.00	10.57
0101118	0130		CLASSIFIED REGULAR SALARY	50,000.00	13,018.42	36,981.58	26.04
0101121	0130		CLASSIFIED REGULAR SALARY	104,344.00	125,640.30	-21,296.30	120.41
0201012	0130		CLASSIFIED REGULAR SALARY	47,000.00	44,332.33	2,667.67	94.32
0201121	0130		CLASSIFIED REGULAR SALARY	120,000.00	149,291.08	-29,291.08	124.41
0351025	0130		CLASSIFIED REGULAR SALARY	880.00	-134.56	1,014.56	-15.29
0351118	0130		CLASSIFIED REGULAR SALARY	17,725.00	.00	17,725.00	.00
0351121	0130		CLASSIFIED REGULAR SALARY	135,000.00	144,171.70	-9,171.70	106.79
0451179	0130	002X	CLASSIFIED REGULAR SALARY	28,528.00	28,528.00	.00	100.00
0801012	0130		CLASSIFIED REGULAR SALARY	50,861.00	50,044.85	816.15	98.40
0801118	0130		CLASSIFIED REGULAR SALARY	14,672.00	.00	14,672.00	.00
0801121	0130		CLASSIFIED REGULAR SALARY	131,971.00	154,124.60	-22,153.60	116.79
0951012	0130		CLASSIFIED REGULAR SALARY	14,748.00	14,747.88	.12	100.00
0951121	0130		CLASSIFIED REGULAR SALARY	95,000.00	80,284.23	14,715.77	84.51
0971012	0130		CLASSIFIED REGULAR SALARY	38,395.00	38,393.90	1.10	100.00
0971118	0130		CLASSIFIED REGULAR SALARY	35,691.00	28,900.86	6,790.14	80.98
0971121	0130		CLASSIFIED REGULAR SALARY	193,620.00	115,707.66	77,912.34	59.76
0001118	0131		OTHER CLASSIFIED SALARY	10,000.00	.00	10,000.00	.00
0101025	0131		OTHER CLASSIFIED SALARY	.00	11,345.00	-11,345.00	.00
0101118	0131		OTHER CLASSIFIED SALARY	.00	1,000.00	-1,000.00	.00
0101121	0131		OTHER CLASSIFIED SALARY	1,000.00	196.92	803.08	19.69
0201012	0131		OTHER CLASSIFIED SALARY	.00	167.17	-167.17	.00
0201121	0131		OTHER CLASSIFIED SALARY	1,000.00	568.37	431.63	56.84
0351025	0131		OTHER CLASSIFIED SALARY	.00	180.00	-180.00	.00
0351118	0131		OTHER CLASSIFIED SALARY	.00	1,500.00	-1,500.00	.00
0351121	0131		OTHER CLASSIFIED SALARY	400.00	425.56	-25.56	106.39
0451179	0131	002X	OTHER CLASSIFIED SALARY	.00	44.59	-44.59	.00
0801012	0131		OTHER CLASSIFIED SALARY	1,000.00	294.40	705.60	29.44
0801121	0131		OTHER CLASSIFIED SALARY	3,275.00	511.66	2,763.34	15.62
0951118	0131		OTHER CLASSIFIED SALARY	.00	2,980.14	-2,980.14	.00
0951121	0131		OTHER CLASSIFIED SALARY	2,000.00	261.63	1,738.37	13.08
0971012	0131		OTHER CLASSIFIED SALARY	2,000.00	40.71	1,959.29	2.04
0971118	0131		OTHER CLASSIFIED SALARY	2,000.00	2,226.30	-226.30	111.32
0971121	0131		OTHER CLASSIFIED SALARY	1,000.00	145.58	854.42	14.56
0101025	0140		CLASSIFIED OVERTIME SALARY	.00	319.50	-319.50	.00
0351025	0140		CLASSIFIED OVERTIME SALARY	.00	109.17	-109.17	.00
0451179	0140	002X	CLASSIFIED OVERTIME SALARY	.00	247.45	-247.45	.00
0951118	0140		CLASSIFIED OVERTIME SALARY	.00	19.86	-19.86	.00
0001118	0150		CLASSIFIED SUBSTITUTE SALARY	10,000.00	419.16	9,580.84	4.19
0101025	0150		CLASSIFIED SUBSTITUTE SALARY	.00	2,490.00	-2,490.00	.00
0201118	0150		CLASSIFIED SUBSTITUTE SALARY	.00	455.00	-455.00	.00
0201121	0150		CLASSIFIED SUBSTITUTE SALARY	5,000.00	2,565.00	2,435.00	51.30
0351025	0150		CLASSIFIED SUBSTITUTE SALARY	.00	475.00	-475.00	.00
0351121	0150		CLASSIFIED SUBSTITUTE SALARY	2,000.00	847.50	1,152.50	42.38
0801118	0150		CLASSIFIED SUBSTITUTE SALARY	.00	362.50	-362.50	.00
0801121	0150		CLASSIFIED SUBSTITUTE SALARY	2,000.00	2,720.00	-720.00	136.00
0951121	0150		CLASSIFIED SUBSTITUTE SALARY	1,000.00	345.00	655.00	34.50
0971118	0150		CLASSIFIED SUBSTITUTE SALARY	.00	577.50	-577.50	.00
0971121	0150		CLASSIFIED SUBSTITUTE SALARY	500.00	742.50	-242.50	148.50
1981001	0150	135X	CLASSIFIED SUBSTITUTE SALARY	.00	7,347.50	-7,347.50	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 7
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0101025	0170	CLASSIFIED/PARAPROF SALARY		.00	52,125.00	-52,125.00	.00
0351025	0170	CLASSIFIED/PARAPROF SALARY		20,000.00	24,500.00	-4,500.00	122.50
TOTAL 0100		SALARIES	PERSONNEL SERVICES	12,566,326.24	12,513,397.34	52,928.90	99.58
0200 EMPLOYEE BENEFITS							
0001118	0221	EMPLOYER	FICA CONTRIBUTION	6,833.00	1,182.76	5,650.24	17.31
0101025	0221	EMPLOYER	FICA CONTRIBUTION	.00	4,095.58	-4,095.58	.00
0101118	0221	EMPLOYER	FICA CONTRIBUTION	3,000.00	683.00	2,317.00	22.77
0101121	0221	EMPLOYER	FICA CONTRIBUTION	2,000.00	6,900.66	-4,900.66	345.03
0201012	0221	EMPLOYER	FICA CONTRIBUTION	1,100.00	2,418.80	-1,318.80	219.89
0201118	0221	EMPLOYER	FICA CONTRIBUTION	.00	28.22	-28.22	.00
0201121	0221	EMPLOYER	FICA CONTRIBUTION	8,557.00	8,968.12	-411.12	104.80
0351025	0221	EMPLOYER	FICA CONTRIBUTION	2,100.00	1,565.62	534.38	74.55
0351118	0221	EMPLOYER	FICA CONTRIBUTION	1,107.00	93.00	1,014.00	8.40
0351121	0221	EMPLOYER	FICA CONTRIBUTION	9,515.00	8,130.09	1,384.91	85.44
0451179	0221	002X	EMPLOYER FICA CONTRIBUTION	1,770.00	1,766.44	3.56	99.80
0801012	0221	EMPLOYER	FICA CONTRIBUTION	3,157.00	3,071.24	85.76	97.28
0801118	0221	EMPLOYER	FICA CONTRIBUTION	.00	22.48	-22.48	.00
0801121	0221	EMPLOYER	FICA CONTRIBUTION	8,050.00	8,635.05	-585.05	107.27
0951012	0221	EMPLOYER	FICA CONTRIBUTION	915.00	869.73	45.27	95.05
0951118	0221	EMPLOYER	FICA CONTRIBUTION	.00	186.00	-186.00	.00
0951121	0221	EMPLOYER	FICA CONTRIBUTION	7,040.00	4,848.12	2,191.88	68.87
0971012	0221	EMPLOYER	FICA CONTRIBUTION	1,023.00	2,232.92	-1,209.92	218.27
0971118	0221	EMPLOYER	FICA CONTRIBUTION	2,213.00	1,544.39	668.61	69.79
0971121	0221	EMPLOYER	FICA CONTRIBUTION	3,750.00	6,793.90	-3,043.90	181.17
1981001	0221	135X	EMPLOYER FICA CONTRIBUTION	.00	455.65	-455.65	.00
0001011	0222	EMPLOYER	MEDICARE CONTRIBUTION	.00	9.75	-9.75	.00
0001011	0222	130X	EMPLOYER MEDICARE CONTRIBUTION	1,900.00	930.61	969.39	48.98
0001118	0222	EMPLOYER	MEDICARE CONTRIBUTION	7,895.00	400.12	7,494.88	5.07
0001121	0222	EMPLOYER	MEDICARE CONTRIBUTION	1,450.00	13.29	1,436.71	.92
0001137	0222	EMPLOYER	MEDICARE CONTRIBUTION	350.00	119.83	230.17	34.24
0101017	0222	EMPLOYER	MEDICARE CONTRIBUTION	1,000.00	174.75	825.25	17.48
0101025	0222	EMPLOYER	MEDICARE CONTRIBUTION	1,500.00	3,712.34	-2,212.34	247.49
0101118	0222	EMPLOYER	MEDICARE CONTRIBUTION	25,000.00	29,238.67	-4,238.67	116.95
0101121	0222	EMPLOYER	MEDICARE CONTRIBUTION	8,000.00	11,801.88	-3,801.88	147.52
0101137	0222	EMPLOYER	MEDICARE CONTRIBUTION	.00	267.09	-267.09	.00
0101918	0222	EMPLOYER	MEDICARE CONTRIBUTION	.00	31.83	-31.83	.00
0201012	0222	EMPLOYER	MEDICARE CONTRIBUTION	3,319.00	1,336.98	1,982.02	40.28
0201118	0222	EMPLOYER	MEDICARE CONTRIBUTION	8,182.00	9,977.80	-1,795.80	121.95
0201121	0222	EMPLOYER	MEDICARE CONTRIBUTION	8,252.00	10,155.93	-1,903.93	123.07
0201137	0222	EMPLOYER	MEDICARE CONTRIBUTION	.00	33.43	-33.43	.00
0201918	0222	EMPLOYER	MEDICARE CONTRIBUTION	500.00	491.61	8.39	98.32
0351017	0222	EMPLOYER	MEDICARE CONTRIBUTION	1,845.00	1,718.04	126.96	93.12
0351025	0222	EMPLOYER	MEDICARE CONTRIBUTION	630.00	628.03	1.97	99.69
0351118	0222	EMPLOYER	MEDICARE CONTRIBUTION	20,700.00	18,899.29	1,800.71	91.30
0351121	0222	EMPLOYER	MEDICARE CONTRIBUTION	10,820.00	11,159.54	-339.54	103.14
0351137	0222	EMPLOYER	MEDICARE CONTRIBUTION	.00	267.00	-267.00	.00
0451121	0222	002X	EMPLOYER MEDICARE CONTRIBUTION	1,995.00	885.62	1,109.38	44.39
0451179	0222	002X	EMPLOYER MEDICARE CONTRIBUTION	3,194.00	4,745.05	-1,551.05	148.56
0801012	0222	EMPLOYER	MEDICARE CONTRIBUTION	4,475.00	2,745.09	1,729.91	61.34
0801118	0222	EMPLOYER	MEDICARE CONTRIBUTION	12,803.00	12,519.17	283.83	97.78

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 8
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0801121	0222		EMPLOYER MEDICARE CONTRIBUTION	7,857.00	8,758.72	-901.72	111.48
0801137	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	33.43	-33.43	.00
0801918	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	368.93	-368.93	.00
0951012	0222		EMPLOYER MEDICARE CONTRIBUTION	1,252.00	765.33	486.67	61.13
0951118	0222		EMPLOYER MEDICARE CONTRIBUTION	3,711.00	5,031.75	-1,320.75	135.59
0951121	0222		EMPLOYER MEDICARE CONTRIBUTION	6,099.00	6,378.41	-279.41	104.58
0951137	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	33.43	-33.43	.00
0951918	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	349.31	-349.31	.00
0971012	0222		EMPLOYER MEDICARE CONTRIBUTION	2,871.00	2,966.04	-95.04	103.31
0971118	0222		EMPLOYER MEDICARE CONTRIBUTION	8,756.00	10,954.71	-2,198.71	125.11
0971121	0222		EMPLOYER MEDICARE CONTRIBUTION	6,205.00	7,203.69	-998.69	116.09
0971137	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	33.43	-33.43	.00
0971918	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	375.63	-375.63	.00
1201017	0222		EMPLOYER MEDICARE CONTRIBUTION	3,975.00	9,185.88	-5,210.88	231.09
1201118	0222		EMPLOYER MEDICARE CONTRIBUTION	721.00	.00	721.00	.00
1981001	0222		EMPLOYER MEDICARE CONTRIBUTION	800.00	270.48	529.52	33.81
1981001	0222	135X	EMPLOYER MEDICARE CONTRIBUTION	.00	690.05	-690.05	.00
1981006	0222	135X	EMPLOYER MEDICARE CONTRIBUTION	594.00	581.36	12.64	97.87
0001011	0231		KTRS EMPLOYER CONTRIBUTION	.00	20.27	-20.27	.00
0001011	0231	130X	KTRS EMPLOYER CONTRIBUTION	3,890.00	1,949.38	1,940.62	50.11
0001118	0231		KTRS EMPLOYER CONTRIBUTION	5,000.00	-2,306.16	7,306.16	-46.12
0001121	0231		KTRS EMPLOYER CONTRIBUTION	3,000.00	29.40	2,970.60	.98
0001137	0231		KTRS EMPLOYER CONTRIBUTION	720.00	294.14	425.86	40.85
0101017	0231		KTRS EMPLOYER CONTRIBUTION	1,200.00	367.10	832.90	30.59
0101025	0231		KTRS EMPLOYER CONTRIBUTION	2,500.00	5,900.64	-3,400.64	236.03
0101118	0231		KTRS EMPLOYER CONTRIBUTION	3,000.00	62,390.89	-59,390.89	999.99
0101121	0231		KTRS EMPLOYER CONTRIBUTION	18,000.00	21,902.20	-3,902.20	121.68
0101137	0231		KTRS EMPLOYER CONTRIBUTION	.00	614.68	-614.68	.00
0101918	0231		KTRS EMPLOYER CONTRIBUTION	.00	69.30	-69.30	.00
0201012	0231		KTRS EMPLOYER CONTRIBUTION	5,438.00	1,786.99	3,651.01	32.86
0201118	0231		KTRS EMPLOYER CONTRIBUTION	16,928.00	21,639.54	-4,711.54	127.83
0201121	0231		KTRS EMPLOYER CONTRIBUTION	12,687.00	17,572.65	-4,885.65	138.51
0201137	0231		KTRS EMPLOYER CONTRIBUTION	.00	76.78	-76.78	.00
0201918	0231		KTRS EMPLOYER CONTRIBUTION	800.00	1,120.87	-320.87	140.11
0351017	0231		KTRS EMPLOYER CONTRIBUTION	3,815.00	3,939.58	-124.58	103.27
0351025	0231		KTRS EMPLOYER CONTRIBUTION	285.00	570.43	-285.43	200.15
0351118	0231		KTRS EMPLOYER CONTRIBUTION	42,398.00	41,401.00	997.00	97.65
0351121	0231		KTRS EMPLOYER CONTRIBUTION	17,753.00	20,227.83	-2,474.83	113.94
0351137	0231		KTRS EMPLOYER CONTRIBUTION	.00	615.12	-615.12	.00
0451121	0231	002X	KTRS EMPLOYER CONTRIBUTION	4,125.00	1,971.24	2,153.76	47.79
0451179	0231	002X	KTRS EMPLOYER CONTRIBUTION	5,761.00	9,307.26	-3,546.26	161.56
0801012	0231		KTRS EMPLOYER CONTRIBUTION	7,735.00	4,395.82	3,339.18	56.83
0801118	0231		KTRS EMPLOYER CONTRIBUTION	25,988.00	27,022.53	-1,034.53	103.98
0801121	0231		KTRS EMPLOYER CONTRIBUTION	12,385.00	14,565.54	-2,180.54	117.61
0801137	0231		KTRS EMPLOYER CONTRIBUTION	.00	76.78	-76.78	.00
0801918	0231		KTRS EMPLOYER CONTRIBUTION	.00	855.44	-855.44	.00
0951012	0231		KTRS EMPLOYER CONTRIBUTION	2,148.00	1,198.97	949.03	55.82
0951118	0231		KTRS EMPLOYER CONTRIBUTION	7,678.00	10,576.43	-2,898.43	137.75
0951121	0231		KTRS EMPLOYER CONTRIBUTION	9,162.00	11,215.45	-2,053.45	122.41
0951137	0231		KTRS EMPLOYER CONTRIBUTION	.00	76.78	-76.78	.00
0951918	0231		KTRS EMPLOYER CONTRIBUTION	.00	813.25	-813.25	.00
0971012	0231		KTRS EMPLOYER CONTRIBUTION	5,453.00	5,423.53	29.47	99.46
0971118	0231		KTRS EMPLOYER CONTRIBUTION	17,044.00	22,991.24	-5,947.24	134.89

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 9
glkyafrrp

GENERAL FUND (1)					BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0971121	0231		KTRS	EMPLOYER CONTRIBUTION	11,455.00	12,009.37	-554.37	104.84
0971137	0231		KTRS	EMPLOYER CONTRIBUTION	.00	76.78	-76.78	.00
0971918	0231		KTRS	EMPLOYER CONTRIBUTION	.00	869.21	-869.21	.00
1201017	0231		KTRS	EMPLOYER CONTRIBUTION	8,230.00	20,277.04	-12,047.04	246.38
1201118	0231		KTRS	EMPLOYER CONTRIBUTION	1,490.00	.00	1,490.00	.00
1981001	0231		KTRS	EMPLOYER CONTRIBUTION	1,200.00	559.57	640.43	46.63
1981001	0231	135X	KTRS	EMPLOYER CONTRIBUTION	.00	1,207.69	-1,207.69	.00
1981006	0231	135X	KTRS	EMPLOYER CONTRIBUTION	1,229.00	1,228.76	.24	99.98
0001118	0232		CERS	EMPLOYER CONTRIBUTION	5,000.00	3,650.25	1,349.75	73.01
0101025	0232		CERS	EMPLOYER CONTRIBUTION	.00	2,387.93	-2,387.93	.00
0101118	0232		CERS	EMPLOYER CONTRIBUTION	1,000.00	2,610.20	-1,610.20	261.02
0101121	0232		CERS	EMPLOYER CONTRIBUTION	10,000.00	23,430.95	-13,430.95	234.31
0201012	0232		CERS	EMPLOYER CONTRIBUTION	3,495.00	8,285.86	-4,790.86	237.08
0201118	0232		CERS	EMPLOYER CONTRIBUTION	.00	84.72	-84.72	.00
0201121	0232		CERS	EMPLOYER CONTRIBUTION	30,385.00	28,381.28	2,003.72	93.41
0351025	0232		CERS	EMPLOYER CONTRIBUTION	2,000.00	294.04	1,705.96	14.70
0351118	0232		CERS	EMPLOYER CONTRIBUTION	3,517.00	279.30	3,237.70	7.94
0351121	0232		CERS	EMPLOYER CONTRIBUTION	30,275.00	27,081.75	3,193.25	89.45
0451179	0232	002X	CERS	EMPLOYER CONTRIBUTION	5,543.00	5,366.25	176.75	96.81
0801012	0232		CERS	EMPLOYER CONTRIBUTION	10,025.00	9,373.22	651.78	93.50
0801118	0232		CERS	EMPLOYER CONTRIBUTION	.00	67.49	-67.49	.00
0801121	0232		CERS	EMPLOYER CONTRIBUTION	25,585.00	29,299.62	-3,714.62	114.52
0951012	0232		CERS	EMPLOYER CONTRIBUTION	2,907.00	2,746.10	160.90	94.47
0951118	0232		CERS	EMPLOYER CONTRIBUTION	.00	558.60	-558.60	.00
0951121	0232		CERS	EMPLOYER CONTRIBUTION	22,342.00	15,061.93	7,280.07	67.42
0971012	0232		CERS	EMPLOYER CONTRIBUTION	3,245.00	7,156.52	-3,911.52	220.54
0971118	0232		CERS	EMPLOYER CONTRIBUTION	7,035.00	5,903.46	1,131.54	83.92
0971121	0232		CERS	EMPLOYER CONTRIBUTION	8,655.00	21,710.27	-13,055.27	250.84
1981001	0232	135X	CERS	EMPLOYER CONTRIBUTION	.00	1,368.10	-1,368.10	.00
0001011	0253	130X	KSBA	UNEMPLOYMENT INSURANCE	120.00	78.04	41.96	65.03
0001118	0253		KSBA	UNEMPLOYMENT INSURANCE	7,186.00	98.81	7,087.19	1.38
0001121	0253		KSBA	UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
0001137	0253		KSBA	UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
0101017	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	35.53	-35.53	.00
0101025	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	630.06	-630.06	.00
0101118	0253		KSBA	UNEMPLOYMENT INSURANCE	500.00	2,812.67	-2,312.67	562.53
0101121	0253		KSBA	UNEMPLOYMENT INSURANCE	600.00	1,662.46	-1,062.46	277.08
0101137	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	24.01	-24.01	.00
0201012	0253		KSBA	UNEMPLOYMENT INSURANCE	300.00	240.00	60.00	80.00
0201118	0253		KSBA	UNEMPLOYMENT INSURANCE	660.00	796.93	-136.93	120.75
0201121	0253		KSBA	UNEMPLOYMENT INSURANCE	600.00	1,474.71	-874.71	245.79
0201137	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	2.99	-2.99	.00
0201918	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	29.49	-29.49	.00
0351017	0253		KSBA	UNEMPLOYMENT INSURANCE	120.00	141.52	-21.52	117.93
0351025	0253		KSBA	UNEMPLOYMENT INSURANCE	500.00	269.83	230.17	53.97
0351118	0253		KSBA	UNEMPLOYMENT INSURANCE	3,000.00	1,866.95	1,133.05	62.23
0351121	0253		KSBA	UNEMPLOYMENT INSURANCE	700.00	1,546.41	-846.41	220.92
0351137	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	24.03	-24.03	.00
0451121	0253	002X	KSBA	UNEMPLOYMENT INSURANCE	120.00	68.07	51.93	56.73
0451179	0253	002X	KSBA	UNEMPLOYMENT INSURANCE	360.00	409.66	-49.66	113.79
0801012	0253		KSBA	UNEMPLOYMENT INSURANCE	420.00	354.60	65.40	84.43
0801118	0253		KSBA	UNEMPLOYMENT INSURANCE	960.00	1,039.48	-79.48	108.28
0801121	0253		KSBA	UNEMPLOYMENT INSURANCE	900.00	1,200.38	-300.38	133.38

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 10
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0801137	0253	KSBA UNEMPLOYMENT INSURANCE	.00	2.99	-2.99	.00
0801918	0253	KSBA UNEMPLOYMENT INSURANCE	.00	29.47	-29.47	.00
0951012	0253	KSBA UNEMPLOYMENT INSURANCE	120.00	134.88	-14.88	112.40
0951118	0253	KSBA UNEMPLOYMENT INSURANCE	420.00	626.67	-206.67	149.21
0951121	0253	KSBA UNEMPLOYMENT INSURANCE	960.00	1,014.87	-54.87	105.72
0951137	0253	KSBA UNEMPLOYMENT INSURANCE	.00	2.99	-2.99	.00
0951918	0253	KSBA UNEMPLOYMENT INSURANCE	.00	29.51	-29.51	.00
0971012	0253	KSBA UNEMPLOYMENT INSURANCE	300.00	324.86	-24.86	108.29
0971118	0253	KSBA UNEMPLOYMENT INSURANCE	1,200.00	1,240.08	-40.08	103.34
0971121	0253	KSBA UNEMPLOYMENT INSURANCE	720.00	927.38	-207.38	128.80
0971137	0253	KSBA UNEMPLOYMENT INSURANCE	.00	2.99	-2.99	.00
0971918	0253	KSBA UNEMPLOYMENT INSURANCE	.00	29.47	-29.47	.00
1201017	0253	KSBA UNEMPLOYMENT INSURANCE	200.00	932.17	-732.17	466.09
1201118	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
1981001	0253	KSBA UNEMPLOYMENT INSURANCE	.00	-157.56	157.56	.00
1981001	0253	135X KSBA UNEMPLOYMENT INSURANCE	.00	426.54	-426.54	.00
1981006	0253	135X KSBA UNEMPLOYMENT INSURANCE	60.00	37.50	22.50	62.50
0001011	0260	WORKERS COMPENSATION PREMIUM	.00	4.05	-4.05	.00
0001011	0260	130X WORKERS COMPENSATION PREMIUM	798.00	389.99	408.01	48.87
0001118	0260	WORKERS COMPENSATION PREMIUM	35,000.00	-17,806.62	52,806.62	-50.88
0001121	0260	WORKERS COMPENSATION PREMIUM	100.00	5.88	94.12	5.88
0001137	0260	WORKERS COMPENSATION PREMIUM	145.00	58.82	86.18	40.57
0101017	0260	WORKERS COMPENSATION PREMIUM	500.00	73.42	426.58	14.68
0101025	0260	WORKERS COMPENSATION PREMIUM	800.00	1,568.41	-768.41	196.05
0101118	0260	WORKERS COMPENSATION PREMIUM	3,000.00	12,566.25	-9,566.25	418.88
0101121	0260	WORKERS COMPENSATION PREMIUM	3,000.00	5,135.92	-2,135.92	171.20
0101137	0260	WORKERS COMPENSATION PREMIUM	.00	122.98	-122.98	.00
0101918	0260	WORKERS COMPENSATION PREMIUM	.00	13.86	-13.86	.00
0201012	0260	WORKERS COMPENSATION PREMIUM	935.00	624.49	310.51	66.79
0201118	0260	WORKERS COMPENSATION PREMIUM	3,781.00	4,329.90	-548.90	114.52
0201121	0260	WORKERS COMPENSATION PREMIUM	3,618.00	4,421.21	-803.21	122.20
0201137	0260	WORKERS COMPENSATION PREMIUM	.00	15.40	-15.40	.00
0201918	0260	WORKERS COMPENSATION PREMIUM	200.00	224.04	-24.04	112.02
0351017	0260	WORKERS COMPENSATION PREMIUM	764.00	787.84	-23.84	103.12
0351025	0260	WORKERS COMPENSATION PREMIUM	500.00	265.73	234.27	53.15
0351118	0260	WORKERS COMPENSATION PREMIUM	7,985.00	8,289.55	-304.55	103.81
0351121	0260	WORKERS COMPENSATION PREMIUM	4,850.00	4,547.88	302.12	93.77
0351137	0260	WORKERS COMPENSATION PREMIUM	.00	122.76	-122.76	.00
0451121	0260	002X WORKERS COMPENSATION PREMIUM	748.00	394.10	353.90	52.69
0451179	0260	002X WORKERS COMPENSATION PREMIUM	1,740.00	2,034.22	-294.22	116.91
0801012	0260	WORKERS COMPENSATION PREMIUM	1,570.00	1,181.18	388.82	75.23
0801118	0260	WORKERS COMPENSATION PREMIUM	4,693.00	5,408.61	-715.61	115.25
0801121	0260	WORKERS COMPENSATION PREMIUM	3,795.00	3,857.05	-62.05	101.64
0801137	0260	WORKERS COMPENSATION PREMIUM	.00	15.40	-15.40	.00
0801918	0260	WORKERS COMPENSATION PREMIUM	.00	171.15	-171.15	.00
0951012	0260	WORKERS COMPENSATION PREMIUM	518.00	328.14	189.86	63.35
0951118	0260	WORKERS COMPENSATION PREMIUM	1,536.00	2,133.47	-597.47	138.90
0951121	0260	WORKERS COMPENSATION PREMIUM	2,875.00	2,728.31	146.69	94.90
0951137	0260	WORKERS COMPENSATION PREMIUM	.00	15.40	-15.40	.00
0951918	0260	WORKERS COMPENSATION PREMIUM	.00	162.70	-162.70	.00
0971012	0260	WORKERS COMPENSATION PREMIUM	1,295.00	1,315.30	-20.30	101.57
0971118	0260	WORKERS COMPENSATION PREMIUM	3,623.00	4,789.13	-1,166.13	132.19
0971121	0260	WORKERS COMPENSATION PREMIUM	2,750.00	3,101.23	-351.23	112.77

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 11
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0971137	0260	WORKERS COMPENSATION PREMIUM	.00	15.40	-15.40	.00
0971918	0260	WORKERS COMPENSATION PREMIUM	.00	173.91	-173.91	.00
1201017	0260	WORKERS COMPENSATION PREMIUM	2,995.00	4,055.15	-1,060.15	135.40
1201118	0260	WORKERS COMPENSATION PREMIUM	298.00	.00	298.00	.00
1981001	0260	WORKERS COMPENSATION PREMIUM	400.00	111.96	288.04	27.99
1981001	0260	135X WORKERS COMPENSATION PREMIUM	.00	285.80	-285.80	.00
1981006	0260	135X WORKERS COMPENSATION PREMIUM	246.00	245.70	.30	99.88
0001118	0291	ACCRUED SICK LEAVE PAID	100,000.00	3,160.66	96,839.34	3.16
0801118	0291	ACCRUED SICK LEAVE PAID	.00	6,247.64	-6,247.64	.00
TOTAL 0200 EMPLOYEE BENEFITS			874,551.00	870,839.05	3,711.95	99.58
0280 ON-BEHALF						
0001011	0280	ON-BEHALF PAYMENTS	65,650.00	42,975.70	22,674.30	65.46
0001118	0280	ON-BEHALF PAYMENTS	8,720.00	13,049.28	-4,329.28	149.65
0001121	0280	ON-BEHALF PAYMENTS	5,900.00	315.16	5,584.84	5.34
0001137	0280	ON-BEHALF PAYMENTS	.00	6,417.59	-6,417.59	.00
0101017	0280	ON-BEHALF PAYMENTS	.00	8,009.74	-8,009.74	.00
0101025	0280	ON-BEHALF PAYMENTS	115,531.49	172,130.03	-56,598.54	148.99
0101118	0280	ON-BEHALF PAYMENTS	.00	1,372,824.32	-1,372,824.32	.00
0101121	0280	ON-BEHALF PAYMENTS	.00	504,987.69	-504,987.69	.00
0101137	0280	ON-BEHALF PAYMENTS	.00	13,412.77	-13,412.77	.00
0101918	0280	ON-BEHALF PAYMENTS	.00	1,512.10	-1,512.10	.00
0201012	0280	ON-BEHALF PAYMENTS	.00	68,122.78	-68,122.78	.00
0201118	0280	ON-BEHALF PAYMENTS	276,000.00	472,459.43	-196,459.43	171.18
0201121	0280	ON-BEHALF PAYMENTS	142,000.00	482,403.55	-340,403.55	339.72
0201137	0280	ON-BEHALF PAYMENTS	2,500.00	728.96	1,771.04	29.16
0351017	0280	ON-BEHALF PAYMENTS	71,436.32	85,955.75	-14,519.43	120.32
0351025	0280	ON-BEHALF PAYMENTS	6,875.00	16,037.40	-9,162.40	233.27
0351118	0280	ON-BEHALF PAYMENTS	536,800.00	904,346.10	-367,546.10	168.47
0351121	0280	ON-BEHALF PAYMENTS	221,600.00	580.19	221,019.81	.26
0351137	0280	ON-BEHALF PAYMENTS	11,000.00	14,027.78	-3,027.78	127.53
0451121	0280	ON BEHALF	72,469.49	2,752.26	69,717.23	3.80
0451179	0280	ON-BEHALF PAYMENTS	196,777.03	169.40	196,607.63	.09
0801012	0280	ON-BEHALF PAYMENTS	166,399.29	134,769.10	31,630.19	80.99
0801118	0280	ON-BEHALF PAYMENTS	468,000.00	612,817.98	-144,817.98	130.94
0801121	0280	ON-BEHALF PAYMENTS	90,000.00	399,327.43	-309,327.43	443.70
0801137	0280	ON-BEHALF PAYMENTS	3,000.00	1,753.55	1,246.45	58.45
0951001	0280	ON-BEHALF PAYMENTS	525.00	.00	525.00	.00
0951011	0280	ON-BEHALF PAYMENTS	20,600.00	.00	20,600.00	.00
0951012	0280	ON-BEHALF PAYMENTS	.00	37,456.65	-37,456.65	.00
0951118	0280	ON-BEHALF PAYMENTS	236,300.00	115,408.50	120,891.50	48.84
0951121	0280	ON-BEHALF PAYMENTS	132,800.00	311,302.85	-178,502.85	234.41
0951137	0280	ON-BEHALF PAYMENTS	2,500.00	1,753.55	746.45	70.14
0971012	0280	ON-BEHALF PAYMENTS	123,503.94	150,073.34	-26,569.40	121.51
0971118	0280	ON-BEHALF PAYMENTS	38,221.07	546,347.58	-508,126.51	999.99
0971121	0280	ON-BEHALF PAYMENTS	60,000.00	353,855.68	-293,855.68	589.76
0971137	0280	ON-BEHALF PAYMENTS	2,500.00	1,753.36	746.64	70.13
1201017	0280	ON-BEHALF PAYMENTS	198,000.00	462,706.92	-264,706.92	233.69
1981001	0280	ON-BEHALF PAYMENTS	1,000.00	45,359.17	-44,359.17	999.99
1981006	0280	ON-BEHALF PAYMENTS	15,600.00	28,039.37	-12,439.37	179.74

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0280 ON-BEHALF				3,292,208.63	7,385,943.01	-4,093,734.38	224.35
0300 PURCHASED PROF AND TECH SERV							
0801121	0322		EDUCATION CONSULTANT	825.00	.00	825.00	.00
0001118	0335		OTHER PROFESSIONAL CONSULTANT	2,500.00	.00	2,500.00	.00
0001121	0335		OTHER PROFESSIONAL CONSULTANT	32,500.00	4,351.50	28,148.50	13.39
0201121	0335		OTHER PROFESSIONAL CONSULTANT	.00	717.50	-717.50	.00
0001011	0338	130X	REGISTRATION FEES	500.00	767.50	-267.50	153.50
0001118	0338		REGISTRATION FEES	5,000.00	6,014.05	-1,014.05	120.28
0001121	0338		REGISTRATION FEES	750.00	260.00	490.00	34.67
0101118	0338		REGISTRATION FEES	2,000.00	1,523.00	477.00	76.15
0101918	0338		REGISTRATION FEES	.00	475.00	-475.00	.00
0201011	0338	130X	REGISTRATION FEES	.00	199.00	-199.00	.00
0201918	0338		REGISTRATION FEES	200.00	40.00	160.00	20.00
0351118	0338		REGISTRATION FEES	.00	100.00	-100.00	.00
0351918	0338		REGISTRATION FEES	.00	270.00	-270.00	.00
0451179	0338	002X	REGISTRATION FEES	1,000.00	369.00	631.00	36.90
0801011	0338	130X	REGISTRATION FEES	.00	199.00	-199.00	.00
0951011	0338	130X	REGISTRATION FEES	.00	199.00	-199.00	.00
0951118	0338		REGISTRATION FEES	2,011.00	355.00	1,656.00	17.65
0951918	0338		REGISTRATION FEES	.00	95.00	-95.00	.00
0971011	0338	130X	REGISTRATION FEES	.00	199.00	-199.00	.00
0971118	0338		REGISTRATION FEES	850.00	320.00	530.00	37.65
0351118	0339		OTHER PROFESSIONAL SERVICES	21,649.00	.00	21,649.00	.00
0451179	0341	002X	DRUG TESTS	300.00	.00	300.00	.00
0001006	0345	135X	MEDICAL SERVICES	121,908.70	158,638.54	-36,729.84	130.13
0001121	0345		MEDICAL SERVICES	110,000.00	114,109.57	-4,109.57	103.74
0101121	0345		MEDICAL SERVICES	.00	17,602.91	-17,602.91	.00
0101918	0345		MEDICAL SERVICES	.00	942.83	-942.83	.00
0201121	0345		MEDICAL SERVICES	.00	4,384.37	-4,384.37	.00
0351121	0345		MEDICAL SERVICES	.00	59,419.79	-59,419.79	.00
0801121	0345		MEDICAL SERVICES	.00	36,589.23	-36,589.23	.00
0951121	0345		MEDICAL SERVICES	.00	61,626.20	-61,626.20	.00
0971121	0345		MEDICAL SERVICES	.00	23,957.92	-23,957.92	.00
1981006	0345	135X	MEDICAL SERVICES	.00	1,903.13	-1,903.13	.00
0001118	0349		OTHER PROFESSIONAL SERVICES	10,000.00	5,000.00	5,000.00	50.00
0001121	0349		OTHER PROFESSIONAL SERVICES	25,000.00	.00	25,000.00	.00
0101118	0349		OTHER PROFESSIONAL SERVICES	.00	1,000.00	-1,000.00	.00
0201918	0349		OTHER PROFESSIONAL SERVICES	.00	500.00	-500.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				336,993.70	502,128.04	-165,134.34	149.00
0400 PURCHASED PROPERTY SERVICES							
0001011	0444	130X	COPIER RENT	5,000.00	487.13	4,512.87	9.74
0101118	0444		COPIER RENT	20,000.00	26,604.19	-6,604.19	133.02
0201118	0444		COPIER RENT	.00	603.34	-603.34	.00
0351118	0444		COPIER RENT	.00	3,891.59	-3,891.59	.00
0451179	0444	002X	COPIER RENT	3,700.00	3,967.66	-267.66	107.23
0801118	0444		COPIER RENT	500.00	4,366.40	-3,866.40	873.28
0951118	0444		COPIER RENT	.00	1,657.75	-1,657.75	.00
0971118	0444		COPIER RENT	.00	5,476.24	-5,476.24	.00

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0400 PURCHASED PROPERTY SERVICES				29,200.00	47,054.30	-17,854.30	161.14
0500 OTHER PURCHASED SERVICES							
0001121	0531		POSTAGE & PO BOX RENT	200.00	.00	200.00	.00
0451179	0531	002X	POSTAGE & PO BOX RENT	250.00	78.00	172.00	31.20
0971118	0531		POSTAGE & PO BOX RENT	37.00	.00	37.00	.00
0001137	0534		CELL PHONE SERVICES	200.00	.00	200.00	.00
0101918	0538		SHIPPING/DELIVERY/FREIGHT SVCS	1,430.40	1,445.66	-15.26	101.07
0451179	0538	002X	SHIPPING/DELIVERY/FREIGHT SVCS	148.20	149.78	-1.58	101.07
0951121	0538		SHIPPING/DELIVERY/FREIGHT SVCS	15.00	12.35	2.65	82.33
0001118	0559		OTHER PRINTING	.00	1,041.00	-1,041.00	.00
0101025	0559	010X	OTHER PRINTING	.00	4,504.80	-4,504.80	.00
0001011	0580	130X	TRAVEL - OUT OF DISTRICT	250.00	.00	250.00	.00
0001118	0580		TRAVEL - OUT OF DISTRICT	1,500.00	420.48	1,079.52	28.03
0001121	0580		TRAVEL - OUT OF DISTRICT	.00	54.01	-54.01	.00
0101118	0580		TRAVEL - OUT OF DISTRICT	400.00	980.67	-580.67	245.17
0101918	0580		TRAVEL - OUT OF DISTRICT	.00	168.00	-168.00	.00
0201118	0580		TRAVEL - OUT OF DISTRICT	.00	168.00	-168.00	.00
0351918	0580		TRAVEL - OUT OF DISTRICT	.00	449.74	-449.74	.00
0451179	0580	002X	TRAVEL OUT OF DISTRICT	300.00	.00	300.00	.00
0951118	0580		TRAVEL - OUT OF DISTRICT	.00	324.58	-324.58	.00
0971118	0580		TRAVEL - OUT OF DISTRICT	623.00	.00	623.00	.00
0001011	0581	130X	TRAVEL-MILEAGE	300.00	168.34	131.66	56.11
0001118	0581		TRAVEL-MILEAGE	1,500.00	196.53	1,303.47	13.10
0001121	0581		TRAVEL-MILEAGE	.00	578.22	-578.22	.00
0001137	0581		TRAVEL-MILEAGE	.00	385.84	-385.84	.00
0451179	0581	002X	TRAVEL-MILEAGE	100.00	.00	100.00	.00
0001011	0585	130X	TRAVEL - MEALS	250.00	.00	250.00	.00
0101918	0585		TRAVEL - MEALS	.00	140.00	-140.00	.00
0201118	0585		TRAVEL - MEALS	.00	72.00	-72.00	.00
0001011	0586	130X	TRAVEL - HOTELS	400.00	.00	400.00	.00
0101118	0586		TRAVEL - HOTELS	.00	1,160.55	-1,160.55	.00
0101918	0586		TRAVEL - HOTELS	.00	4,548.99	-4,548.99	.00
0201118	0586		TRAVEL - HOTELS	.00	752.73	-752.73	.00
0351918	0586		TRAVEL - HOTELS	.00	3,388.44	-3,388.44	.00
TOTAL 0500 OTHER PURCHASED SERVICES				7,903.60	21,188.71	-13,285.11	268.09
0600 SUPPLIES							
0001011	0610		GENERAL SUPPLIES	2,000.00	956.98	1,043.02	47.85
0001011	0610	130X	GENERAL SUPPLIES	4,108.00	1,427.79	2,680.21	34.76
0001118	0610		GENERAL SUPPLIES	36,800.00	-125,096.57	161,896.57	-339.94
0001121	0610		GENERAL SUPPLIES	500.00	1,265.89	-765.89	253.18
0001137	0610		GENERAL SUPPLIES	150.00	.00	150.00	.00
0101118	0610		GENERAL SUPPLIES	8,000.00	5,407.35	2,592.65	67.59
0101918	0610		GENERAL SUPPLIES	.00	7,137.12	-7,137.12	.00
0201011	0610	130X	GENERAL SUPPLIES	200.00	.00	200.00	.00
0201118	0610		GENERAL SUPPLIES	11,962.68	5,981.71	5,980.97	50.00
0201918	0610		GENERAL SUPPLIES	.00	7,219.71	-7,219.71	.00
0351011	0610	130X	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 14
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0351118	0610		GENERAL SUPPLIES	30,579.43	11,619.89	18,959.54	38.00
0351918	0610		GENERAL SUPPLIES	.00	1,169.97	-1,169.97	.00
0451179	0610	002X	GENERAL SUPPLIES	14,500.00	2,479.40	12,020.60	17.10
0801011	0610	130X	GENERAL SUPPLIES	200.00	.00	200.00	.00
0801118	0610		GENERAL SUPPLIES	11,150.00	6,425.46	4,724.54	57.63
0801918	0610		GENERAL SUPPLIES	.00	4,495.26	-4,495.26	.00
0951011	0610	130X	GENERAL SUPPLIES	200.00	.00	200.00	.00
0951118	0610		GENERAL SUPPLIES	8,000.00	2,690.46	5,309.54	33.63
0951918	0610		GENERAL SUPPLIES	.00	1,002.64	-1,002.64	.00
0971011	0610	130X	GENERAL SUPPLIES	200.00	.00	200.00	.00
0971118	0610		GENERAL SUPPLIES	11,800.00	10,829.65	970.35	91.78
1201017	0610		GENERAL SUPPLIES	1,000.00	950.00	50.00	95.00
0001011	0616	130X	FOOD NON INSTR NON FOOD SVC	100.00	92.40	7.60	92.40
0001118	0616		FOOD NON INSTR NON FOOD SVC	4,000.00	5,487.75	-1,487.75	137.19
0001121	0616		FOOD NON INSTR NON FOOD SVC	.00	382.70	-382.70	.00
0101918	0616		FOOD NON INSTR NON FOOD SVC	.00	953.58	-953.58	.00
0351118	0616		FOOD NON INSTR NON FOOD SVC	.00	200.70	-200.70	.00
0351918	0616		FOOD NON INSTR NON FOOD SVC	.00	56.01	-56.01	.00
0451179	0616	002X	FOOD NON INSTR NON FOOD SVC	.00	283.88	-283.88	.00
0951918	0616		FOOD NON INSTR NON FOOD SVC	.00	145.02	-145.02	.00
0101918	0617		FOOD INSTR NON FOOD SERVICE	.00	97.98	-97.98	.00
0351118	0617		FOOD INSTR NON FOOD SERVICE	.00	286.34	-286.34	.00
0951918	0617		FOOD INSTR NON FOOD SERVICE	.00	539.55	-539.55	.00
0971118	0617		FOOD INSTR NON FOOD SERVICE	.00	103.84	-103.84	.00
0001118	0626		GASOLINE	1,200.00	.00	1,200.00	.00
0001137	0626		GASOLINE	450.00	.00	450.00	.00
0101025	0626		GASOLINE	.00	1,446.70	-1,446.70	.00
0351025	0626		GASOLINE	.00	65.00	-65.00	.00
0351918	0626		GASOLINE	.00	189.67	-189.67	.00
0971118	0641		LIBRARY BOOKS	.00	155.40	-155.40	.00
0101118	0643		SUPPLEMENTARY BKS/STUDY GUIDES	.00	1,454.26	-1,454.26	.00
0201918	0643		SUPPLEMENTARY BKS/STUDY GUIDES	8,500.00	7,840.82	659.18	92.24
0351118	0643		SUPPLEMENTARY BKS/STUDY GUIDES	2,000.00	3,863.60	-1,863.60	193.18
0451179	0643	002X	SUPPLEMENTARY BKS/STUDY GUIDES	575.00	1,800.00	-1,225.00	313.04
0801918	0643		SUPPLEMENTARY BKS/STUDY GUIDES	22,500.00	.00	22,500.00	.00
0951918	0643		SUPPLEMENTARY BKS/STUDY GUIDES	6,500.00	3,520.00	2,980.00	54.15
0971118	0643		SUPPLEMENTARY BKS/STUDY GUIDES	.00	94.52	-94.52	.00
0971918	0643		SUPPLEMENTARY BKS/STUDY GUIDES	22,300.00	3,891.80	18,408.20	17.45
0001118	0644		TEXTBOOKS	386.44	386.44	.00	100.00
0101918	0644		TEXTBOOKS	.00	1,525.00	-1,525.00	.00
0201918	0644		TEXTBOOKS	42,500.00	21,388.98	21,111.02	50.33
0451179	0644	002X	TEXTBOOKS	500.00	.00	500.00	.00
0801918	0644		TEXTBOOKS	59,400.00	34,279.19	25,120.81	57.71
0951918	0644		TEXTBOOKS	25,500.00	11,681.22	13,818.78	45.81
0971918	0644		TEXTBOOKS	51,100.00	24,929.34	26,170.66	48.79
0001011	0646	130X	TESTS	8,500.00	6,395.10	2,104.90	75.24
0001118	0646		TESTS	40,000.00	.00	40,000.00	.00
0101918	0646		TESTS	5,000.00	.00	5,000.00	.00
0201121	0646		TESTS	65.00	.00	65.00	.00
0971121	0646		TESTS	65.00	.00	65.00	.00
0001011	0650	130X	SUPPLIES-TECHNOLOGY RELATED	750.00	.00	750.00	.00
0001118	0650		SUPPLIES-TECHNOLOGY RELATED	40,000.00	36,556.22	3,443.78	91.39
0101118	0650		SUPPLIES-TECHNOLOGY RELATED	11,000.00	9,055.33	1,944.67	82.32

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 15
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0101121	0650	SUPPLIES-TECHNOLOGY RELATED	.00	2,473.18	-2,473.18	.00
0101918	0650	SUPPLIES-TECHNOLOGY RELATED	5,000.00	1,666.43	3,333.57	33.33
0201118	0650	SUPPLIES-TECHNOLOGY RELATED	2,000.00	.00	2,000.00	.00
0201918	0650	SUPPLIES-TECHNOLOGY RELATED	.00	93.07	-93.07	.00
0351118	0650	SUPPLIES-TECHNOLOGY RELATED	.00	164.06	-164.06	.00
0451179	0650	002X SUPPLIES-TECHNOLOGY RELATED	4,500.00	610.73	3,889.27	13.57
0801118	0650	SUPPLIES-TECHNOLOGY RELATED	2,000.00	.00	2,000.00	.00
0951118	0650	SUPPLIES-TECHNOLOGY RELATED	1,000.00	5,517.92	-4,517.92	551.79
0951918	0650	SUPPLIES-TECHNOLOGY RELATED	.00	147.59	-147.59	.00
0971118	0650	SUPPLIES-TECHNOLOGY RELATED	2,940.00	3,722.03	-782.03	126.60
0001011	0653	130X SOFTWARE-TECH RELATED	120.00	418.00	-298.00	348.33
0001118	0653	SOFTWARE-TECH RELATED	32,000.00	67,502.14	-35,502.14	210.94
0001121	0653	SOFTWARE-TECH RELATED	.00	584.65	-584.65	.00
0101118	0653	SOFTWARE-TECH RELATED	16,000.00	15,681.00	319.00	98.01
0101918	0653	SOFTWARE-TECH RELATED	.00	4,044.00	-4,044.00	.00
0201118	0653	SOFTWARE-TECH RELATED	.00	5,064.80	-5,064.80	.00
0201918	0653	SOFTWARE-TECH RELATED	.00	11,735.35	-11,735.35	.00
0351118	0653	SOFTWARE-TECH RELATED	.00	37,391.67	-37,391.67	.00
0351918	0653	SOFTWARE-TECH RELATED	.00	4,044.00	-4,044.00	.00
0451179	0653	002X SOFTWARE-TECH RELATED	.00	7,804.00	-7,804.00	.00
0801118	0653	SOFTWARE-TECH RELATED	.00	3,798.50	-3,798.50	.00
0801918	0653	SOFTWARE-TECH RELATED	.00	15,564.14	-15,564.14	.00
0951118	0653	SOFTWARE-TECH RELATED	.00	2,412.04	-2,412.04	.00
0951918	0653	SOFTWARE-TECH RELATED	.00	9,831.82	-9,831.82	.00
0971118	0653	SOFTWARE-TECH RELATED	.00	1,654.09	-1,654.09	.00
0971918	0653	SOFTWARE-TECH RELATED	.00	14,199.68	-14,199.68	.00
1201017	0653	SOFTWARE-TECH RELATED	200.00	176.00	24.00	88.00
1981001	0653	135X SOFTWARE-TECH RELATED	1,200.00	176.00	1,024.00	14.67
0101118	0673	FEES/REGISTRATIONS (ACTIVITY)	.00	245.00	-245.00	.00
0101918	0673	FEES/REGISTRATIONS (ACTIVITY)	.00	95.00	-95.00	.00
0351118	0673	FEES/REGISTRATIONS (ACTIVITY)	.00	30.00	-30.00	.00
0001118	0674	AWARDS	.00	798.92	-798.92	.00
0101025	0679	STUDENT ACTIVITIES - OTHER	.00	1,700.00	-1,700.00	.00
0001118	0680	075X WELFARE (FOOD/CLOTHES/UTIL)	.00	991.67	-991.67	.00
0101918	0695	FURNITURE & FIXTURES SUPPLIES	.00	395.00	-395.00	.00
0201118	0695	FURNITURE & FIXTURES SUPPLIES	.00	937.69	-937.69	.00
0201918	0695	FURNITURE & FIXTURES SUPPLIES	.00	283.99	-283.99	.00
0351118	0695	FURNITURE & FIXTURES SUPPLIES	.00	437.75	-437.75	.00
0971118	0695	FURNITURE & FIXTURES SUPPLIES	.00	223.12	-223.12	.00
0101918	0697	OTHER SUPPLIES & MATERIALS	688.25	4,005.32	-3,317.07	581.96
0201118	0697	OTHER SUPPLIES & MATERIALS	.00	43.20	-43.20	.00
0201918	0697	OTHER SUPPLIES & MATERIALS	.00	1,546.66	-1,546.66	.00
0951918	0697	OTHER SUPPLIES & MATERIALS	.00	97.59	-97.59	.00
TOTAL 0600 SUPPLIES			562,889.80	353,418.85	209,470.95	62.79
0700 PROPERTY						
0101918	0734	COMPUTERS & RELATED EQUIPMENT	7,766.06	7,766.06	.00	100.00
0201918	0734	COMPUTERS & RELATED EQUIPMENT	3,883.03	3,883.03	.00	100.00
TOTAL 0700 PROPERTY			11,649.09	11,649.09	.00	100.00

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

0800 DEBT SERVICE AND MISCELLANEOUS							
0001118	0810		FEES AND DUES	2,000.00	.00	2,000.00	.00
0001121	0810		FEES AND DUES	353.50	353.50	.00	100.00
0101918	0810		FEES AND DUES	601.97	7,374.97	-6,773.00	999.99
0201118	0810		FEES AND DUES	.00	350.00	-350.00	.00
0201918	0810		FEES AND DUES	.00	500.00	-500.00	.00
0351118	0810		FEES AND DUES	.00	90.00	-90.00	.00
0351918	0810		FEES AND DUES	1,200.00	.00	1,200.00	.00
0451179	0810	002X	FEES AND DUES	283.00	282.88	.12	99.96
0801918	0810		FEES AND DUES	1,200.00	500.00	700.00	41.67
0951118	0810		FEES AND DUES	.00	40.00	-40.00	.00
0951918	0810		FEES AND DUES	1,200.00	.00	1,200.00	.00
0971118	0810		FEES AND DUES	.00	415.00	-415.00	.00
0971918	0810		FEES AND DUES	.00	71.72	-71.72	.00
1201017	0810		FEES AND DUES	.00	120.00	-120.00	.00
1981001	0810	135X	FEES AND DUES	.00	150.00	-150.00	.00
0101918	0891		GRADUATION EXPENSES	4,000.00	4,350.06	-350.06	108.75
0451179	0891	002X	GRADUATION EXPENSES	600.00	239.85	360.15	39.98
0001011	0894	130X	INSTRUCTIONAL FIELD TRIPS	500.00	.00	500.00	.00
0001121	0894		INSTRUCTIONAL FIELD TRIPS	500.00	.00	500.00	.00
0201121	0894		INSTRUCTIONAL FIELD TRIPS	1,500.00	.00	1,500.00	.00
0351121	0894		INSTRUCTIONAL FIELD TRIPS	1,600.00	.00	1,600.00	.00
0801918	0894		INSTRUCTIONAL FIELD TRIPS	.00	111.06	-111.06	.00
0951121	0894		INSTRUCTIONAL FIELD TRIPS	900.00	.00	900.00	.00
0101918	0895		OTHER STUDENT TRAVEL	5,000.00	.00	5,000.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOUS				21,438.47	14,949.04	6,489.43	69.73
TOTAL 1000 INSTRUCTION				17,703,160.53	21,720,567.43	-4,017,406.90	122.69
2100 STUDENT SUPPORT SERVICES							
0100 SALARIES PERSONNEL SERVICES							
0001029	0110		CERTIFIED PERMANENT SALARY	72,691.00	72,691.00	.00	100.00
0001031	0110		CERTIFIED PERMANENT SALARY	57,751.00	57,751.00	.00	100.00
0001119	0110		CERTIFIED PERMANENT SALARY	50,230.00	45,883.86	4,346.14	91.35
0101031	0110		CERTIFIED PERMANENT SALARY	171,454.00	173,517.04	-2,063.04	101.20
0201031	0110		CERTIFIED PERMANENT SALARY	72,691.00	72,691.00	.00	100.00
0201043	0110		CERTIFIED PERMANENT SALARY	12,500.00	123,785.00	-111,285.00	990.28
0351031	0110		CERTIFIED PERMANENT SALARY	132,050.00	132,050.00	.00	100.00
0351043	0110		CERTIFIED PERMANENT SALARY	20,000.00	6,985.50	13,014.50	34.93
0801031	0110		CERTIFIED PERMANENT SALARY	63,000.00	65,068.00	-2,068.00	103.28
0801043	0110		CERTIFIED PERMANENT SALARY	60,000.00	53,555.50	6,444.50	89.26
0951031	0110		CERTIFIED PERMANENT SALARY	57,171.00	57,171.00	.00	100.00
0971031	0110		CERTIFIED PERMANENT SALARY	57,527.00	62,026.00	-4,499.00	107.82
0971043	0110		CERTIFIED PERMANENT SALARY	48,860.00	48,860.00	.00	100.00
1981031	0110	135X	CERTIFIED PERMANENT SALARY	44,664.00	.00	44,664.00	.00
1981043	0110	135X	CERTIFIED PERMANENT SALARY	117,670.00	721.98	116,948.02	.61
0001029	0111		CERTIFIED EXTENDED EMPLOYMENT	19,254.00	19,253.29	.71	100.00
0001119	0111		CERTIFIED EXTENDED EMPLOYMENT	8,649.00	8,648.11	.89	99.99
0101031	0111		CERTIFIED EXTENDED EMPLOYMENT	27,075.00	26,869.92	205.08	99.24

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 17
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0201031 0111		CERTIFIED EXTENDED EMPLOYMENT	3,930.00	3,929.24	.76	99.98
0351031 0111		CERTIFIED EXTENDED EMPLOYMENT	14,086.00	14,275.67	-189.67	101.35
0801031 0111		CERTIFIED EXTENDED EMPLOYMENT	3,518.00	3,517.19	.81	99.98
0951031 0111		CERTIFIED EXTENDED EMPLOYMENT	3,091.00	3,090.32	.68	99.98
0971031 0111		CERTIFIED EXTENDED EMPLOYMENT	3,110.00	3,352.76	-242.76	107.81
1981031 0111	135X	CERTIFIED EXTENDED EMPLOYMENT	2,415.00	.00	2,415.00	.00
0001029 0112		CERTIFIED EXTRA SERVICE	6,800.00	6,800.00	.00	100.00
0801043 0112		CERTIFIED EXTRA SERVICE	.00	-3.50	3.50	.00
0971031 0114		NATIONAL BOARD CERTIFICATION	.00	2,000.00	-2,000.00	.00
0201043 0116		Speech Language Path-CERT	2,000.00	2,520.00	-520.00	126.00
0351043 0116		Speech Language Path-CERT	2,000.00	.00	2,000.00	.00
0801043 0116		Speech Language Path-CERT	2,000.00	.00	2,000.00	.00
0971043 0116		Speech Language Path-CERT	2,520.00	2,520.00	.00	100.00
1981043 0116	135X	Speech Language Path-CERT	4,000.00	.00	4,000.00	.00
0951031 0120		CERTIFIED SUBSTITUTE SALARY	.00	345.00	-345.00	.00
0971031 0120		CERTIFIED SUBSTITUTE SALARY	.00	145.00	-145.00	.00
0001029 0130		CLASSIFIED REGULAR SALARY	98,741.00	111,089.80	-12,348.80	112.51
0001037 0130		CLASSIFIED REGULAR SALARY	157,548.00	157,548.00	.00	100.00
0001029 0131		OTHER CLASSIFIED SALARY	1,000.00	124.18	875.82	12.42
0001037 0131		OTHER CLASSIFIED SALARY	1,500.00	92.08	1,407.92	6.14
0001029 0140		CLASSIFIED OVERTIME SALARY	200.00	6.10	193.90	3.05
0001037 0140		CLASSIFIED OVERTIME SALARY	1,000.00	857.07	142.93	85.71
0001029 0150		CLASSIFIED SUBSTITUTE SALARY	.00	912.50	-912.50	.00
0001037 0150		CLASSIFIED SUBSTITUTE SALARY	15,000.00	11,871.42	3,128.58	79.14
TOTAL 0100 SALARIES PERSONNEL SERVICES			1,417,696.00	1,352,521.03	65,174.97	95.40
0200 EMPLOYEE BENEFITS						
0001029 0221		EMPLOYER FICA CONTRIBUTION	9,296.00	6,542.26	2,753.74	70.38
0001037 0221		EMPLOYER FICA CONTRIBUTION	10,225.00	9,755.76	469.24	95.41
0001029 0222		EMPLOYER MEDICARE CONTRIBUTION	3,585.00	2,840.28	744.72	79.23
0001031 0222		EMPLOYER MEDICARE CONTRIBUTION	1,825.00	812.50	1,012.50	44.52
0001037 0222		EMPLOYER MEDICARE CONTRIBUTION	2,403.00	2,281.66	121.34	94.95
0001119 0222		EMPLOYER MEDICARE CONTRIBUTION	850.00	752.05	97.95	88.48
0101031 0222		EMPLOYER MEDICARE CONTRIBUTION	2,815.00	2,899.41	-84.41	103.00
0201031 0222		EMPLOYER MEDICARE CONTRIBUTION	1,111.00	1,061.35	49.65	95.53
0201043 0222		EMPLOYER MEDICARE CONTRIBUTION	1,792.00	1,757.81	34.19	98.09
0351031 0222		EMPLOYER MEDICARE CONTRIBUTION	2,122.00	1,997.56	124.44	94.14
0351043 0222		EMPLOYER MEDICARE CONTRIBUTION	875.00	99.92	775.08	11.42
0801031 0222		EMPLOYER MEDICARE CONTRIBUTION	995.00	981.54	13.46	98.65
0801043 0222		EMPLOYER MEDICARE CONTRIBUTION	992.00	766.06	225.94	77.22
0951031 0222		EMPLOYER MEDICARE CONTRIBUTION	1,145.00	867.15	277.85	75.73
0971031 0222		EMPLOYER MEDICARE CONTRIBUTION	879.00	956.13	-77.13	108.77
0971043 0222		EMPLOYER MEDICARE CONTRIBUTION	728.00	732.30	-4.30	100.59
1981031 0222	135X	EMPLOYER MEDICARE CONTRIBUTION	683.00	.00	683.00	.00
1981043 0222	135X	EMPLOYER MEDICARE CONTRIBUTION	1,765.00	10.47	1,754.53	.59
0001029 0231		KTRS EMPLOYER CONTRIBUTION	2,962.00	2,962.43	-.43	100.01
0001031 0231		KTRS EMPLOYER CONTRIBUTION	1,000.00	1,732.64	-732.64	173.26
0001119 0231		KTRS EMPLOYER CONTRIBUTION	1,760.00	1,635.94	124.06	92.95
0101031 0231		KTRS EMPLOYER CONTRIBUTION	5,820.00	6,201.41	-381.41	106.55
0201031 0231		KTRS EMPLOYER CONTRIBUTION	2,299.00	2,298.65	.35	99.98
0201043 0231		KTRS EMPLOYER CONTRIBUTION	3,707.00	3,788.99	-81.99	102.21

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 18
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0351031	0231	KTRS EMPLOYER CONTRIBUTION	4,390.00	4,389.59	.41	99.99
0351043	0231	KTRS EMPLOYER CONTRIBUTION	1,810.00	209.56	1,600.44	11.58
0801031	0231	KTRS EMPLOYER CONTRIBUTION	2,058.00	2,057.63	.37	99.98
0801043	0231	KTRS EMPLOYER CONTRIBUTION	2,052.00	1,606.64	445.36	78.30
0951031	0231	KTRS EMPLOYER CONTRIBUTION	2,369.00	1,818.26	550.74	76.75
0971031	0231	KTRS EMPLOYER CONTRIBUTION	1,819.00	2,025.61	-206.61	111.36
0971043	0231	KTRS EMPLOYER CONTRIBUTION	1,510.00	1,541.29	-31.29	102.07
1981031	0231	135X KTRS EMPLOYER CONTRIBUTION	1,413.00	.00	1,413.00	.00
1981043	0231	135X KTRS EMPLOYER CONTRIBUTION	3,650.00	.00	3,650.00	.00
0001029	0232	CERS EMPLOYER CONTRIBUTION	29,555.00	20,878.87	8,676.13	70.64
0001037	0232	CERS EMPLOYER CONTRIBUTION	33,196.00	31,722.71	1,473.29	95.56
0001029	0253	KSBA UNEMPLOYMENT INSURANCE	600.00	374.71	225.29	62.45
0001031	0253	KSBA UNEMPLOYMENT INSURANCE	.00	60.00	-60.00	.00
0001037	0253	KSBA UNEMPLOYMENT INSURANCE	240.00	290.78	-50.78	121.16
0001119	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	60.00	.00	100.00
0101031	0253	KSBA UNEMPLOYMENT INSURANCE	.00	171.73	-171.73	.00
0201031	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	58.86	1.14	98.10
0201043	0253	KSBA UNEMPLOYMENT INSURANCE	120.00	120.00	.00	100.00
0351031	0253	KSBA UNEMPLOYMENT INSURANCE	120.00	119.61	.39	99.68
0351043	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
0801031	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	60.00	.00	100.00
0801043	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	60.00	.00	100.00
0951031	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	51.53	8.47	85.88
0971031	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	61.01	-1.01	101.68
0971043	0253	KSBA UNEMPLOYMENT INSURANCE	60.00	60.00	.00	100.00
1981031	0253	135X KSBA UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
1981043	0253	135X KSBA UNEMPLOYMENT INSURANCE	120.00	.00	120.00	.00
0001029	0260	WORKERS COMPENSATION PREMIUM	1,460.00	1,265.37	194.63	86.67
0001031	0260	WORKERS COMPENSATION PREMIUM	450.00	346.58	103.42	77.02
0001037	0260	WORKERS COMPENSATION PREMIUM	1,057.00	1,021.98	35.02	96.69
0001119	0260	WORKERS COMPENSATION PREMIUM	372.00	327.18	44.82	87.95
0101031	0260	WORKERS COMPENSATION PREMIUM	1,165.00	1,240.35	-75.35	106.47
0201031	0260	WORKERS COMPENSATION PREMIUM	460.00	459.69	.31	99.93
0201043	0260	WORKERS COMPENSATION PREMIUM	742.00	757.90	-15.90	102.14
0351031	0260	WORKERS COMPENSATION PREMIUM	878.00	877.77	.23	99.97
0351043	0260	WORKERS COMPENSATION PREMIUM	.00	41.90	-41.90	.00
0801031	0260	WORKERS COMPENSATION PREMIUM	412.00	411.58	.42	99.90
0801043	0260	WORKERS COMPENSATION PREMIUM	410.00	321.30	88.70	78.37
0951031	0260	WORKERS COMPENSATION PREMIUM	474.00	363.73	110.27	76.74
0971031	0260	WORKERS COMPENSATION PREMIUM	362.00	404.97	-42.97	111.87
0971043	0260	WORKERS COMPENSATION PREMIUM	332.00	308.35	23.65	92.88
1981031	0260	135X WORKERS COMPENSATION PREMIUM	280.00	.00	280.00	.00
1981043	0260	135X WORKERS COMPENSATION PREMIUM	730.00	4.34	725.66	.59
0101031	0291	ACCRUED SICK LEAVE PAID	.00	6,328.00	-6,328.00	.00
TOTAL 0200 EMPLOYEE BENEFITS			156,780.00	136,013.65	20,766.35	86.75
0280 ON-BEHALF						
0001029	0280	ON-BEHALF PAYMENTS	125,059.60	138,037.74	-12,978.14	110.38
0001031	0280	ON-BEHALF PAYMENTS	.00	37,803.18	-37,803.18	.00
0001037	0280	ON-BEHALF PAYMENTS	21,700.00	48,485.07	-26,785.07	223.43
0001119	0280	ON-BEHALF PAYMENTS	21,150.00	35,696.04	-14,546.04	168.78

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 19
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0101031	0280	ON-BEHALF PAYMENTS	104,811.35	131,171.15	-26,359.80	125.15
0201031	0280	ON-BEHALF PAYMENTS	12,100.00	50,154.79	-38,054.79	414.50
0201043	0280	ON-BEHALF PAYMENTS	67,624.55	82,677.90	-15,053.35	122.26
0351031	0280	ON-BEHALF PAYMENTS	79,544.53	95,783.21	-16,238.68	120.41
0351043	0280	ON-BEHALF PAYMENTS	.00	4,572.63	-4,572.63	.00
0801031	0280	ON-BEHALF PAYMENTS	23,200.00	2,407.83	20,792.17	10.38
0801043	0280	ON-BEHALF PAYMENTS	21,000.00	36,663.52	-15,663.52	174.59
0951031	0280	ON-BEHALF PAYMENTS	29,000.00	.00	29,000.00	.00
0951043	0280	ON-BEHALF PAYMENTS	.00	23,090.80	-23,090.80	.00
0971031	0280	ON-BEHALF PAYMENTS	24,600.00	46,226.04	-21,626.04	187.91
0971043	0280	ON-BEHALF PAYMENTS	17,800.00	35,174.20	-17,374.20	197.61
1981043	0280	ON-BEHALF PAYMENTS	65,676.75	450.94	65,225.81	.69
TOTAL 0280 ON-BEHALF			613,266.78	768,395.04	-155,128.26	125.30
0300 PURCHASED PROF AND TECH SERV						
0001029	0338	REGISTRATION FEES	1,000.00	1,128.00	-128.00	112.80
0001031	0338	REGISTRATION FEES	.00	624.00	-624.00	.00
0001037	0338	REGISTRATION FEES	760.00	760.00	.00	100.00
0101031	0338	REGISTRATION FEES	615.00	614.00	1.00	99.84
0201031	0338	REGISTRATION FEES	.00	205.00	-205.00	.00
0101031	0339	OTHER PROFESSIONAL SERVICES	1,235.00	.00	1,235.00	.00
0001037	0345	MEDICAL SERVICES	5,000.00	4,500.00	500.00	90.00
0001037	0349	OTHER PROFESSIONAL SERVICES	.00	564.42	-564.42	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV			8,610.00	8,395.42	214.58	97.51
0500 OTHER PURCHASED SERVICES						
0001037	0534	CELL PHONE SERVICES	3,000.00	3,367.78	-367.78	112.26
0001029	0580	TRAVEL - OUT OF DISTRICT	1,500.00	1,271.17	228.83	84.74
0001031	0580	TRAVEL OUT OF DISTRICT	.00	1,410.24	-1,410.24	.00
0001037	0580	TRAVEL - OUT OF DISTRICT	750.00	557.28	192.72	74.30
0101031	0580	TRAVEL - OUT OF DISTRICT	150.00	1,239.30	-1,089.30	826.20
0351031	0580	TRAVEL - OUT OF DISTRICT	575.00	625.98	-50.98	108.87
0001029	0581	TRAVEL-MILEAGE	500.00	687.81	-187.81	137.56
0001037	0581	TRAVEL-MILEAGE	500.00	358.37	141.63	71.67
TOTAL 0500 OTHER PURCHASED SERVICES			6,975.00	9,517.93	-2,542.93	136.46
0600 SUPPLIES						
0001029	0610	GENERAL SUPPLIES	2,500.00	481.39	2,018.61	19.26
0001037	0610	GENERAL SUPPLIES	15,000.00	629.20	14,370.80	4.19
0101031	0610	GENERAL SUPPLIES	349.00	.00	349.00	.00
0201031	0610	GENERAL SUPPLIES	150.00	.00	150.00	.00
0351031	0610	GENERAL SUPPLIES	625.00	501.07	123.93	80.17
0801031	0610	GENERAL SUPPLIES	100.00	.00	100.00	.00
0951031	0610	GENERAL SUPPLIES	.00	29.71	-29.71	.00
0201031	0643	SUPPLEMENTARY BKS/STUDY GUIDES	150.00	.00	150.00	.00
0801031	0643	SUPPLEMENTARY BKS/STUDY GUIDES	200.00	.00	200.00	.00
0001029	0650	SUPPLIES-TECHNOLOGY RELATED	3,000.00	149.99	2,850.01	5.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 20
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0001037 0650		SUPPLIES-TECHNOLOGY RELATED	.00	28.49	-28.49	.00
0201031 0650		SUPPLIES-TECHNOLOGY RELATED	.00	167.28	-167.28	.00
0001029 0653		SOFTWARE-TECH RELATED	25,000.00	24,990.90	9.10	99.96
0001037 0692		HEALTH SUPPLIES	5,000.00	6,574.85	-1,574.85	131.50
0951031 0695		FURNITURE & FIXTURES SUPPLIES	.00	148.83	-148.83	.00
TOTAL 0600 SUPPLIES			52,074.00	33,701.71	18,372.29	64.72
0800 DEBT SERVICE AND MISCELLANEOUS						
0001029 0810		FEES AND DUES	317.81	317.81	.00	100.00
0001037 0810		FEES AND DUES	250.00	.00	250.00	.00
0101031 0810		FEES AND DUES	151.00	151.00	.00	100.00
0201031 0810		FEES AND DUES	.00	40.00	-40.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			718.81	508.81	210.00	70.79
TOTAL 2100 STUDENT SUPPORT SERVICES			2,256,120.59	2,309,053.59	-52,933.00	102.35
2200 INSTRUCTIONAL STAFF SUPP SERV						
0100 SALARIES PERSONNEL SERVICES						
0001013 0110		CERTIFIED PERMANENT SALARY	62,727.00	62,272.00	455.00	99.27
0001052 0110		CERTIFIED PERMANENT SALARY	245,349.00	245,348.25	.75	100.00
0001053 0110		CERTIFIED PERMANENT SALARY	31,254.00	31,253.50	.50	100.00
0001123 0110		CERTIFIED PERMANENT SALARY	123,475.00	123,475.00	.00	100.00
0101059 0110		CERTIFIED PERMANENT SALARY	18,200.00	18,162.30	37.70	99.79
0201059 0110		CERTIFIED PERMANENT SALARY	47,979.00	42,378.70	5,600.30	88.33
0351059 0110		CERTIFIED PERMANENT SALARY	66,249.00	66,249.00	.00	100.00
0801059 0110		CERTIFIED PERMANENT SALARY	65,077.00	65,077.00	.00	100.00
0951059 0110		CERTIFIED PERMANENT SALARY	63,000.00	64,649.00	-1,649.00	102.62
0971059 0110		CERTIFIED PERMANENT SALARY	62,272.00	62,272.00	.00	100.00
0001013 0111		CERTIFIED EXTENDED EMPLOYMENT	15,148.00	15,147.24	.76	99.99
0001052 0111		CERTIFIED EXTENDED EMPLOYMENT	64,985.00	64,984.13	.87	100.00
0001053 0111		CERTIFIED EXTENDED EMPLOYMENT	4,224.00	4,223.45	.55	99.99
0001123 0111		CERTIFIED EXTENDED EMPLOYMENT	24,625.00	24,624.70	.30	100.00
0101059 0111		CERTIFIED EXTENDED EMPLOYMENT	4,582.00	4,581.45	.55	99.99
0201059 0111		CERTIFIED EXTENDED EMPLOYMENT	3,914.00	1,963.52	1,950.48	50.17
0351059 0111		CERTIFIED EXTENDED EMPLOYMENT	1,791.00	1,790.51	.49	99.97
0801059 0111		CERTIFIED EXTENDED EMPLOYMENT	3,518.00	3,517.68	.32	99.99
0951059 0111		CERTIFIED EXTENDED EMPLOYMENT	3,495.00	3,494.54	.46	99.99
0971059 0111		CERTIFIED EXTENDED EMPLOYMENT	3,367.00	3,366.05	.95	99.97
0001013 0112		CERTIFIED EXTRA SERVICE	8,300.00	8,300.00	.00	100.00
0001052 0112		CERTIFIED EXTRA SERVICE	32,700.00	52,500.00	-19,800.00	160.55
0001053 0112		CERTIFIED EXTRA SERVICE	1,000.00	1,250.00	-250.00	125.00
0001123 0112		CERTIFIED EXTRA SERVICE	6,800.00	6,800.00	.00	100.00
0101013 0112		CERTIFIED EXTRA SERVICE	.00	4,500.00	-4,500.00	.00
0201013 0112		CERTIFIED EXTRA SERVICE	3,000.00	4,000.00	-1,000.00	133.33
0351013 0112		CERTIFIED EXTRA SERVICE	4,750.00	4,750.00	.00	100.00
0451013 0112	002X	CERTIFIED EXTRA SERVICE	2,500.00	3,500.00	-1,000.00	140.00
0801013 0112		CERTIFIED EXTRA SERVICE	1,500.00	2,500.00	-1,000.00	166.67
0951013 0112		CERTIFIED EXTRA SERVICE	4,000.00	4,000.00	.00	100.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 21
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0971013	0112	CERTIFIED EXTRA SERVICE	4,000.00	4,000.00	.00	100.00
0001052	0114	NATIONAL BOARD CERTIFICATION	4,000.00	4,000.00	.00	100.00
0001053	0114	NATIONAL BOARD CERTIFICATION	.00	1,000.00	-1,000.00	.00
0801059	0114	NATIONAL BOARD CERTIFICATION	2,000.00	2,000.00	.00	100.00
0201059	0120	CERTIFIED SUBSTITUTE SALARY	.00	475.00	-475.00	.00
0351059	0120	CERTIFIED SUBSTITUTE SALARY	.00	1,482.50	-1,482.50	.00
0801059	0120	CERTIFIED SUBSTITUTE SALARY	.00	952.50	-952.50	.00
0951059	0120	CERTIFIED SUBSTITUTE SALARY	.00	1,325.00	-1,325.00	.00
0971059	0120	CERTIFIED SUBSTITUTE SALARY	.00	1,240.00	-1,240.00	.00
0001013	0130	CLASSIFIED REGULAR SALARY	183,533.00	183,498.88	34.12	99.98
0001052	0130	CLASSIFIED REGULAR SALARY	26,230.00	22,805.54	3,424.46	86.94
0001123	0130	CLASSIFIED REGULAR SALARY	50,000.00	2,747.26	47,252.74	5.49
0101059	0130	CLASSIFIED REGULAR SALARY	17,620.00	15,969.52	1,650.48	90.63
0001013	0131	OTHER CLASSIFIED SALARY	2,500.00	909.88	1,590.12	36.40
0001052	0131	OTHER CLASSIFIED SALARY	500.00	12.42	487.58	2.48
0101059	0131	OTHER CLASSIFIED SALARY	600.00	45.32	554.68	7.55
0801013	0131	OTHER CLASSIFIED SALARY	.00	369.08	-369.08	.00
1981013	0131	OTHER CLASSIFIED SALARY	.00	822.46	-822.46	.00
0001013	0140	CLASSIFIED OVERTIME SALARY	3,000.00	4,050.49	-1,050.49	135.02
0001052	0140	CLASSIFIED OVERTIME SALARY	200.00	.00	200.00	.00
0801013	0140	CLASSIFIED OVERTIME SALARY	.00	689.77	-689.77	.00
0101059	0150	CLASSIFIED SUBSTITUTE SALARY	.00	135.00	-135.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES			1,273,964.00	1,249,460.64	24,503.36	98.08
0200 EMPLOYEE BENEFITS						
0001013	0221	EMPLOYER FICA CONTRIBUTION	11,720.00	11,164.44	555.56	95.26
0001052	0221	EMPLOYER FICA CONTRIBUTION	1,670.00	1,405.64	264.36	84.17
0001123	0221	EMPLOYER FICA CONTRIBUTION	800.00	162.24	637.76	20.28
0101059	0221	EMPLOYER FICA CONTRIBUTION	600.00	990.64	-390.64	165.11
0801013	0221	EMPLOYER FICA CONTRIBUTION	.00	62.90	-62.90	.00
1981013	0221	EMPLOYER FICA CONTRIBUTION	.00	47.95	-47.95	.00
0001013	0222	EMPLOYER MEDICARE CONTRIBUTION	3,985.00	3,790.61	194.39	95.12
0001052	0222	EMPLOYER MEDICARE CONTRIBUTION	5,420.00	5,516.71	-96.71	101.78
0001053	0222	EMPLOYER MEDICARE CONTRIBUTION	500.00	536.33	-36.33	107.27
0001123	0222	EMPLOYER MEDICARE CONTRIBUTION	3,540.00	2,198.59	1,341.41	62.11
0101013	0222	EMPLOYER MEDICARE CONTRIBUTION	.00	63.88	-63.88	.00
0101059	0222	EMPLOYER MEDICARE CONTRIBUTION	600.00	560.02	39.98	93.34
0201013	0222	EMPLOYER MEDICARE CONTRIBUTION	44.00	54.22	-10.22	123.23
0201059	0222	EMPLOYER MEDICARE CONTRIBUTION	1,281.00	647.20	633.80	50.52
0351013	0222	EMPLOYER MEDICARE CONTRIBUTION	35.00	64.68	-29.68	184.80
0351059	0222	EMPLOYER MEDICARE CONTRIBUTION	987.00	950.64	36.36	96.32
0451013	0222	EMPLOYER MEDICARE CONTRIBUTION	50.00	47.87	2.13	95.74
0801013	0222	EMPLOYER MEDICARE CONTRIBUTION	.00	50.41	-50.41	.00
0801059	0222	EMPLOYER MEDICARE CONTRIBUTION	1,025.00	1,023.51	1.49	99.85
0951013	0222	EMPLOYER MEDICARE CONTRIBUTION	25.00	56.17	-31.17	224.68
0951059	0222	EMPLOYER MEDICARE CONTRIBUTION	988.00	990.57	-2.57	100.26
0971013	0222	EMPLOYER MEDICARE CONTRIBUTION	22.00	55.14	-33.14	250.64
0971059	0222	EMPLOYER MEDICARE CONTRIBUTION	952.00	935.92	16.08	98.31
1981013	0222	EMPLOYER MEDICARE CONTRIBUTION	.00	11.22	-11.22	.00
0001013	0231	KTRS EMPLOYER CONTRIBUTION	2,572.00	2,571.65	.35	99.99
0001052	0231	KTRS EMPLOYER CONTRIBUTION	10,300.00	11,004.93	-704.93	106.84

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 22
glkyafrrp

GENERAL FUND (1)					BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0001053	0231	002X	KTRS	EMPLOYER CONTRIBUTION	500.00	1,131.78	-631.78	226.36
0001123	0231		KTRS	EMPLOYER CONTRIBUTION	7,260.00	4,647.23	2,612.77	64.01
0101013	0231		KTRS	EMPLOYER CONTRIBUTION	.00	134.97	-134.97	.00
0101059	0231		KTRS	EMPLOYER CONTRIBUTION	600.00	682.24	-82.24	113.71
0201013	0231		KTRS	EMPLOYER CONTRIBUTION	90.00	119.88	-29.88	133.20
0201059	0231		KTRS	EMPLOYER CONTRIBUTION	2,651.00	1,344.66	1,306.34	50.72
0351013	0231		KTRS	EMPLOYER CONTRIBUTION	68.00	142.47	-74.47	209.51
0351059	0231		KTRS	EMPLOYER CONTRIBUTION	2,042.00	2,085.73	-43.73	102.14
0451013	0231		KTRS	EMPLOYER CONTRIBUTION	75.00	104.82	-29.82	139.76
0801013	0231		KTRS	EMPLOYER CONTRIBUTION	.00	74.91	-74.91	.00
0801059	0231		KTRS	EMPLOYER CONTRIBUTION	2,118.00	2,146.74	-28.74	101.36
0951013	0231		KTRS	EMPLOYER CONTRIBUTION	45.00	119.89	-74.89	266.42
0951059	0231		KTRS	EMPLOYER CONTRIBUTION	2,045.00	2,084.12	-39.12	101.91
0971013	0231		KTRS	EMPLOYER CONTRIBUTION	45.00	119.91	-74.91	266.47
0971059	0231		KTRS	EMPLOYER CONTRIBUTION	1,969.00	2,006.21	-37.21	101.89
0001013	0232		002X	CERS	EMPLOYER CONTRIBUTION	36,782.00	35,091.12	1,690.88
0001052	0232	CERS		EMPLOYER CONTRIBUTION	5,245.00	4,248.67	996.33	81.00
0001123	0232	CERS		EMPLOYER CONTRIBUTION	3,000.00	511.54	2,488.46	17.05
0101059	0232	CERS		EMPLOYER CONTRIBUTION	800.00	3,007.16	-2,207.16	375.90
0801013	0232	CERS		EMPLOYER CONTRIBUTION	.00	197.17	-197.17	.00
1981013	0232	CERS		EMPLOYER CONTRIBUTION	.00	153.14	-153.14	.00
0001013	0253	KSBA		UNEMPLOYMENT INSURANCE	300.00	300.00	.00	100.00
0001052	0253	KSBA		UNEMPLOYMENT INSURANCE	300.00	258.99	41.01	86.33
0001053	0253	KSBA		UNEMPLOYMENT INSURANCE	.00	30.00	-30.00	.00
0001123	0253	KSBA		UNEMPLOYMENT INSURANCE	180.00	116.07	63.93	64.48
0101013	0253	KSBA		UNEMPLOYMENT INSURANCE	.00	3.41	-3.41	.00
0101059	0253	KSBA		UNEMPLOYMENT INSURANCE	50.00	130.81	-80.81	261.62
0201013	0253	KSBA		UNEMPLOYMENT INSURANCE	.00	3.62	-3.62	.00
0201059	0253	KSBA		UNEMPLOYMENT INSURANCE	60.00	39.76	20.24	66.27
0351013	0253	KSBA		UNEMPLOYMENT INSURANCE	.00	5.20	-5.20	.00
0351059	0253	KSBA		UNEMPLOYMENT INSURANCE	60.00	69.93	-9.93	116.55
0451013	0253	002X	KSBA	UNEMPLOYMENT INSURANCE	.00	2.96	-2.96	.00
0801013	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	4.84	-4.84	.00
0801059	0253		KSBA	UNEMPLOYMENT INSURANCE	60.00	62.46	-2.46	104.10
0951013	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	3.45	-3.45	.00
0951059	0253		KSBA	UNEMPLOYMENT INSURANCE	60.00	70.09	-10.09	116.82
0971013	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	3.34	-3.34	.00
0971059	0253		KSBA	UNEMPLOYMENT INSURANCE	60.00	67.74	-7.74	112.90
1981013	0253		KSBA	UNEMPLOYMENT INSURANCE	.00	2.87	-2.87	.00
0001013	0260		WORKERS	COMPENSATION PREMIUM	1,650.00	1,645.16	4.84	99.71
0001052	0260		WORKERS	COMPENSATION PREMIUM	2,240.00	2,337.78	-97.78	104.37
0001053	0260		WORKERS	COMPENSATION PREMIUM	500.00	226.20	273.80	45.24
0001123	0260		WORKERS	COMPENSATION PREMIUM	1,465.00	945.72	519.28	64.55
0101013	0260		WORKERS	COMPENSATION PREMIUM	.00	27.14	-27.14	.00
0101059	0260		WORKERS	COMPENSATION PREMIUM	100.00	233.45	-133.45	233.45
0201013	0260		WORKERS	COMPENSATION PREMIUM	20.00	24.14	-4.14	120.70
0201059	0260		WORKERS	COMPENSATION PREMIUM	265.00	268.83	-3.83	101.45
0351013	0260	WORKERS	COMPENSATION PREMIUM	15.00	28.58	-13.58	190.53	
0351059	0260	002X	WORKERS	COMPENSATION PREMIUM	408.00	417.10	-9.10	102.23
0451013	0260		WORKERS	COMPENSATION PREMIUM	40.00	21.05	18.95	52.63
0801013	0260		WORKERS	COMPENSATION PREMIUM	.00	21.41	-21.41	.00
0801059	0260		WORKERS	COMPENSATION PREMIUM	425.00	429.26	-4.26	101.00
0951013	0260		WORKERS	COMPENSATION PREMIUM	10.00	24.14	-14.14	241.40

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 23
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0951059	0260	WORKERS COMPENSATION PREMIUM	408.00	416.72	-8.72	102.14
0971013	0260	WORKERS COMPENSATION PREMIUM	10.00	23.93	-13.93	239.30
0971059	0260	WORKERS COMPENSATION PREMIUM	394.00	401.12	-7.12	101.81
1981013	0260	WORKERS COMPENSATION PREMIUM	.00	4.94	-4.94	.00
TOTAL 0200 EMPLOYEE BENEFITS			121,531.00	113,790.65	7,740.35	93.63
0280 ON-BEHALF						
0001013	0280	ON-BEHALF PAYMENTS	145,533.98	179,474.30	-33,940.32	123.32
0001052	0280	ON-BEHALF PAYMENTS	81,250.00	255,060.93	-173,810.93	313.92
0001123	0280	ON-BEHALF PAYMENTS	132,405.88	103,194.01	29,211.87	77.94
0101013	0280	ON-BEHALF PAYMENTS	.00	2,945.65	-2,945.65	.00
0101059	0280	ON-BEHALF PAYMENTS	.00	25,459.33	-25,459.33	.00
0201013	0280	ON-BEHALF PAYMENTS	250.00	2,618.36	-2,368.36	999.99
0201059	0280	ON-BEHALF PAYMENTS	16,800.00	29,336.87	-12,536.87	174.62
0351013	0280	ON-BEHALF PAYMENTS	2,025.00	3,109.30	-1,084.30	153.55
0351059	0280	ON-BEHALF PAYMENTS	16,900.00	45,508.36	-28,608.36	269.28
0451013	0280	ON-BEHALF PAYMENTS	.00	2,396.06	-2,396.06	.00
0801013	0280	ON-BEHALF PAYMENTS	2,500.00	472.21	2,027.79	18.89
0801059	0280	ON-BEHALF PAYMENTS	11,400.00	48,980.43	-37,580.43	429.65
0951013	0280	ON-BEHALF PAYMENTS	250.00	44,228.80	-43,978.80	999.99
0951059	0280	ON-BEHALF PAYMENTS	13,825.00	47,557.42	-33,732.42	344.00
0971013	0280	ON-BEHALF PAYMENTS	750.00	2,338.36	-1,588.36	311.78
0971059	0280	ON-BEHALF PAYMENTS	21,800.00	45,784.00	-23,984.00	210.02
1981013	0280	ON-BEHALF PAYMENTS	1,000.00	563.05	436.95	56.31
TOTAL 0280 ON-BEHALF			446,689.86	839,027.44	-392,337.58	187.83
0300 PURCHASED PROF AND TECH SERV						
0001123	0312	KSBA POLICY SERVICE	6,000.00	.00	6,000.00	.00
0001053	0321 310L	WORKSHOP CONSULTANT	9,960.00	.00	9,960.00	.00
0001013	0349	OTHER PROFESSIONAL SERVICES	66,290.00	4,750.00	61,540.00	7.17
TOTAL 0300 PURCHASED PROF AND TECH SERV			82,250.00	4,750.00	77,500.00	5.78
0500 OTHER PURCHASED SERVICES						
0001013	0532	TELEPHONE	.00	1,380.13	-1,380.13	.00
0001013	0534	CELL PHONE SERVICES	1,000.00	957.73	42.27	95.77
0001013	0580	TRAVEL - OUT OF DISTRICT	500.00	47.30	452.70	9.46
0001052	0580	TRAVEL - OUT OF DISTRICT	500.00	1,874.61	-1,374.61	374.92
0001013	0581	TRAVEL-MILEAGE	500.00	488.40	11.60	97.68
0001052	0581	TRAVEL-MILEAGE	1,500.00	1,244.15	255.85	82.94
0001052	0585	TRAVEL - MEALS	.00	273.53	-273.53	.00
0001052	0586	TRAVEL - HOTELS	.00	376.93	-376.93	.00
TOTAL 0500 OTHER PURCHASED SERVICES			4,000.00	6,642.78	-2,642.78	166.07
0600 SUPPLIES						
0001013	0610	GENERAL SUPPLIES	5,000.00	.00	5,000.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 24
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0001052 0610	GENERAL SUPPLIES		1,000.00	64.84	935.16	6.48
0101059 0610	GENERAL SUPPLIES		1,000.00	.00	1,000.00	.00
0201059 0610	GENERAL SUPPLIES		100.00	1,071.99	-971.99	999.99
0351059 0610	GENERAL SUPPLIES		500.00	.00	500.00	.00
0801059 0610	GENERAL SUPPLIES		100.00	.00	100.00	.00
0101059 0641	LIBRARY BOOKS		500.00	995.40	-495.40	199.08
0201059 0641	LIBRARY BOOKS		500.00	.00	500.00	.00
0351059 0641	LIBRARY BOOKS		1,000.00	2,332.02	-1,332.02	233.20
0801059 0641	LIBRARY BOOKS		500.00	1,004.08	-504.08	200.82
0951059 0641	LIBRARY BOOKS		.00	276.09	-276.09	.00
0971059 0641	LIBRARY BOOKS		500.00	406.10	93.90	81.22
0201059 0642	PERIODICALS & NEWSPAPERS		100.00	.00	100.00	.00
0351059 0642	PERIODICALS & NEWSPAPERS		500.00	.00	500.00	.00
0801059 0642	PERIODICALS & NEWSPAPERS		50.00	.00	50.00	.00
0001052 0643	SUPPLEMENTARY BKS/STUDY GUIDES		.00	197.94	-197.94	.00
0201059 0643	SUPPLEMENTARY BKS/STUDY GUIDES		1,300.00	.00	1,300.00	.00
0801059 0643	SUPPLEMENTARY BKS/STUDY GUIDES		500.00	.00	500.00	.00
0001013 0650	SUPPLIES-TECHNOLOGY RELATED		5,000.00	.00	5,000.00	.00
0001052 0650	SUPPLIES-TECHNOLOGY RELATED		3,000.00	.00	3,000.00	.00
0101059 0650	SUPPLIES-TECHNOLOGY RELATED		1,500.00	1,123.75	376.25	74.92
0971059 0650	SUPPLIES-TECHNOLOGY RELATED		3,000.00	356.60	2,643.40	11.89
0001013 0653	SOFTWARE-TECH RELATED		16,310.64	18,984.40	-2,673.76	116.39
0951059 0653	SOFTWARE-TECH RELATED		.00	190.00	-190.00	.00
0971059 0653	SOFTWARE-TECH RELATED		.00	3,323.76	-3,323.76	.00
TOTAL 0600 SUPPLIES			41,960.64	30,326.97	11,633.67	72.27
0800 DEBT SERVICE AND MISCELLANEOUS						
0001013 0810	FEES AND DUES		276.43	276.43	.00	100.00
0001052 0810	FEES AND DUES		860.74	880.74	-20.00	102.32
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			1,137.17	1,157.17	-20.00	101.76
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV			1,971,532.67	2,245,155.65	-273,622.98	113.88
2300 DISTRICT ADMIN SUPPORT						
0100 SALARIES PERSONNEL SERVICES						
0011075 0110	CERTIFIED PERMANENT SALARY		73,796.00	73,796.00	.00	100.00
0011075 0111	CERTIFIED EXTENDED EMPLOYMENT		19,546.00	19,545.97	.03	100.00
0011075 0112	CERTIFIED EXTRA SERVICE		72,821.00	72,820.83	.17	100.00
0011075 0130	CLASSIFIED REGULAR SALARY		47,448.00	47,448.00	.00	100.00
0011075 0131	OTHER CLASSIFIED SALARY		1,000.00	117.48	882.52	11.75
0011075 0140	CLASSIFIED OVERTIME SALARY		1,000.00	103.80	896.20	10.38
0011071 0190	BOARD PER DIEM		22,200.00	13,350.00	8,850.00	60.14
TOTAL 0100 SALARIES PERSONNEL SERVICES			237,811.00	227,182.08	10,628.92	95.53
0200 EMPLOYEE BENEFITS						
0011075 0212A	EXTRA SUPERINTENDENT BENEFIT		722.00	.00	722.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 25
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0011071 0221	EMPLOYER FICA CONTRIBUTION		930.00	1,861.90	-931.90	200.20
0011075 0221	EMPLOYER FICA CONTRIBUTION		3,515.00	2,946.76	568.24	83.83
0011071 0222	EMPLOYER MEDICARE CONTRIBUTION		218.00	2,528.92	-2,310.92	999.99
0011075 0222	EMPLOYER MEDICARE CONTRIBUTION		2,950.00	3,169.49	-219.49	107.44
0011071 0231	KTRS EMPLOYER CONTRIBUTION		.00	4,331.28	-4,331.28	.00
0011075 0231	KTRS EMPLOYER CONTRIBUTION		4,950.00	4,984.97	-34.97	100.71
0011071 0232	CERS EMPLOYER CONTRIBUTION		.00	3,105.94	-3,105.94	.00
0011075 0232	CERS EMPLOYER CONTRIBUTION		3,165.00	8,876.01	-5,711.01	280.44
0011075 0253	KSBA UNEMPLOYMENT INSURANCE		240.00	129.43	110.57	53.93
0011071 0260	WORKERS COMPENSATION PREMIUM		.00	1,046.44	-1,046.44	.00
0011075 0260	WORKERS COMPENSATION PREMIUM		1,220.00	1,318.97	-98.97	108.11
0011071 0291	ACCRUED SICK LEAVE PAID		.00	161,056.25	-161,056.25	.00
TOTAL 0200 EMPLOYEE BENEFITS			17,910.00	195,356.36	-177,446.36	999.99
0280 ON-BEHALF						
0011075 0280	ON-BEHALF PAYMENTS		112,619.17	139,972.18	-27,353.01	124.29
TOTAL 0280 ON-BEHALF			112,619.17	139,972.18	-27,353.01	124.29
0300 PURCHASED PROF AND TECH SERV						
0011074 0311	TAX COLLECTION FEES		351,000.00	351,353.11	-353.11	100.10
0011071 0312	KSBA POLICY SERVICE		5,000.00	5,000.00	.00	100.00
0011071 0338	REGISTRATION FEES		5,000.00	1,860.00	3,140.00	37.20
0011075 0338	REGISTRATION FEES		1,500.00	.00	1,500.00	.00
0011071 0342	AUDITING SERVICES		20,000.00	27,300.00	-7,300.00	136.50
0011071 0343	LEGAL SERVICES		25,000.00	41,974.25	-16,974.25	167.90
0011071 0347	SECURITY SERVICES		750.00	1,490.00	-740.00	198.67
0011071 0349	OTHER PROFESSIONAL SERVICES		1,000.00	50,656.79	-49,656.79	999.99
0011075 0349	OTHER PROFESSIONAL SERVICES		2,000.00	.00	2,000.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV			411,250.00	479,634.15	-68,384.15	116.63
0400 PURCHASED PROPERTY SERVICES						
0011075 0432	TECHNOLOGY-RELATED REP/MAINT		302.59	1,210.37	-907.78	400.00
0011075 0444	COPIER RENT		7,500.00	9,495.79	-1,995.79	126.61
TOTAL 0400 PURCHASED PROPERTY SERVICES			7,802.59	10,706.16	-2,903.57	137.21
0500 OTHER PURCHASED SERVICES						
0011071 0523	FIDELITY BOND		1,250.00	437.00	813.00	34.96
0011071 0525	GENERAL LIABILITY INSURANCE		48,000.00	44,192.40	3,807.60	92.07
0011071 0527	STUDENT LIABILITY INSURANCE		22,000.00	21,825.00	175.00	99.20
0011071 0529	OTHER INSURANCE		34,440.00	34,440.00	.00	100.00
0011075 0531	POSTAGE & PO BOX RENT		3,000.00	3,100.00	-100.00	103.33
0011075 0534	CELL PHONE SERVICES		1,000.00	.00	1,000.00	.00
0011071 0542	NEWSPAPER ADVERTISING		3,000.00	4,881.10	-1,881.10	162.70
0011071 0553	PRINT/BIND - PUBLICATIONS		.00	203.94	-203.94	.00
0011075 0559	OTHER PRINTING		.00	70.00	-70.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 26
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0011071 0580	TRAVEL - OUT OF DISTRICT		5,000.00	1,337.06	3,662.94	26.74
0011075 0580	TRAVEL - OUT OF DISTRICT		1,000.00	191.92	808.08	19.19
0011071 0581	TRAVEL-MILEAGE		150.00	47.30	102.70	31.53
0011075 0581	TRAVEL-MILEAGE		5,000.00	6,231.64	-1,231.64	124.63
0011075 0585	TRAVEL - MEALS		150.00	59.60	90.40	39.73
0011071 0586	TRAVEL - HOTELS		1,200.00	488.32	711.68	40.69
TOTAL 0500 OTHER PURCHASED SERVICES			125,190.00	117,505.28	7,684.72	93.86
0600 SUPPLIES						
0011071 0610	GENERAL SUPPLIES		2,000.00	.00	2,000.00	.00
0011075 0610	GENERAL SUPPLIES		1,000.00	438.69	561.31	43.87
0011075 0616	FOOD NON INSTR NON FOOD SVC		1,000.00	1,763.35	-763.35	176.34
0011075 0642	PERIODICALS & NEWSPAPERS		300.00	.00	300.00	.00
0011071 0650	SUPPLIES-TECHNOLOGY RELATED		2,500.00	.00	2,500.00	.00
0011075 0650	SUPPLIES-TECHNOLOGY RELATED		1,500.00	339.52	1,160.48	22.63
0011071 0676	SCHOLARSHIPS		12,000.00	7,500.00	4,500.00	62.50
TOTAL 0600 SUPPLIES			20,300.00	10,041.56	10,258.44	49.47
0800 DEBT SERVICE AND MISCELLANEOUS						
0011071 0810	FEES AND DUES		7,000.00	2,000.00	5,000.00	28.57
0011075 0810	FEES AND DUES		8,000.00	14,754.86	-6,754.86	184.44
0011071 0899	OTHER MISCELLANEOUS EXPENSES		1,000.00	.00	1,000.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			16,000.00	16,754.86	-754.86	104.72
TOTAL 2300 DISTRICT ADMIN SUPPORT			948,882.76	1,197,152.63	-248,269.87	126.16
2400 SCHOOL ADMIN SUPPORT						
0100 SALARIES PERSONNEL SERVICES						
0101077 0110	CERTIFIED PERMANENT SALARY		265,000.00	263,719.00	1,281.00	99.52
0201077 0110	CERTIFIED PERMANENT SALARY		55,727.00	55,727.00	.00	100.00
0351077 0110	CERTIFIED PERMANENT SALARY		203,877.00	202,708.00	1,169.00	99.43
0801077 0110	CERTIFIED PERMANENT SALARY		115,000.00	124,195.00	-9,195.00	108.00
0951077 0110	CERTIFIED PERMANENT SALARY		68,762.00	68,762.00	.00	100.00
0971077 0110	CERTIFIED PERMANENT SALARY		64,856.00	64,856.00	.00	100.00
0101077 0111	CERTIFIED EXTENDED EMPLOYMENT		48,500.00	45,879.17	2,620.83	94.60
0201077 0111	CERTIFIED EXTENDED EMPLOYMENT		14,761.00	14,760.12	.88	99.99
0351077 0111	CERTIFIED EXTENDED EMPLOYMENT		36,472.00	29,183.49	7,288.51	80.02
0801077 0111	CERTIFIED EXTENDED EMPLOYMENT		26,921.00	26,920.03	.97	100.00
0951077 0111	CERTIFIED EXTENDED EMPLOYMENT		18,213.00	18,212.64	.36	100.00
0971077 0111	CERTIFIED EXTENDED EMPLOYMENT		17,128.00	17,178.08	-50.08	100.29
0101077 0112	CERTIFIED EXTRA SERVICE		33,000.00	33,000.00	.00	100.00
0201077 0112	CERTIFIED EXTRA SERVICE		7,200.00	7,200.00	.00	100.00
0351077 0112	CERTIFIED EXTRA SERVICE		26,000.00	25,106.80	893.20	96.56
0801077 0112	CERTIFIED EXTRA SERVICE		9,900.00	2,000.00	7,900.00	20.20
0951077 0112	CERTIFIED EXTRA SERVICE		7,200.00	7,200.00	.00	100.00
0971077 0112	CERTIFIED EXTRA SERVICE		7,900.00	7,900.00	.00	100.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 27
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0351077	0113		OTHER CERTIFIED SALARY	11,000.00	1,015.00	9,985.00	9.23
1201077	0120		CERTIFIED SUBSTITUTE SALARY	4,000.00	.00	4,000.00	.00
0101077	0130		CLASSIFIED REGULAR SALARY	87,000.00	115,936.32	-28,936.32	133.26
0201077	0130		CLASSIFIED REGULAR SALARY	25,392.00	21,713.32	3,678.68	85.51
0351077	0130		CLASSIFIED REGULAR SALARY	93,619.00	91,037.26	2,581.74	97.24
0801077	0130		CLASSIFIED REGULAR SALARY	38,293.00	35,053.11	3,239.89	91.54
0951077	0130		CLASSIFIED REGULAR SALARY	17,000.00	12,684.13	4,315.87	74.61
0971077	0130		CLASSIFIED REGULAR SALARY	23,840.00	23,840.00	.00	100.00
0101077	0131		OTHER CLASSIFIED SALARY	5,000.00	63.36	4,936.64	1.27
0201077	0131		OTHER CLASSIFIED SALARY	1,000.00	1,531.37	-531.37	153.14
0801077	0131		OTHER CLASSIFIED SALARY	.00	32.37	-32.37	.00
0971077	0131		OTHER CLASSIFIED SALARY	.00	37.27	-37.27	.00
0101077	0140		CLASSIFIED OVERTIME SALARY	.00	147.95	-147.95	.00
0201077	0140		CLASSIFIED OVERTIME SALARY	.00	781.69	-781.69	.00
0801077	0140		CLASSIFIED OVERTIME SALARY	.00	140.87	-140.87	.00
0971077	0140		CLASSIFIED OVERTIME SALARY	.00	100.30	-100.30	.00
0101077	0150		CLASSIFIED SUBSTITUTE SALARY	.00	32.50	-32.50	.00
0201077	0150		CLASSIFIED SUBSTITUTE SALARY	.00	1,997.50	-1,997.50	.00
0351077	0150		CLASSIFIED SUBSTITUTE SALARY	.00	455.00	-455.00	.00
0951077	0150		CLASSIFIED SUBSTITUTE SALARY	.00	115.00	-115.00	.00
0971077	0150		CLASSIFIED SUBSTITUTE SALARY	.00	417.50	-417.50	.00
1201077	0150		CLASSIFIED SUBSTITUTE SALARY	.00	265.00	-265.00	.00
1981077	0150	135X	CLASSIFIED SUBSTITUTE SALARY	.00	72.50	-72.50	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				1,332,561.00	1,321,976.65	10,584.35	99.21
0200 EMPLOYEE BENEFITS							
0101077	0221		EMPLOYER FICA CONTRIBUTION	5,000.00	6,162.12	-1,162.12	123.24
0201077	0221		EMPLOYER FICA CONTRIBUTION	1,575.00	1,443.64	131.36	91.66
0351077	0221		EMPLOYER FICA CONTRIBUTION	3,907.00	5,533.73	-1,626.73	141.64
0801077	0221		EMPLOYER FICA CONTRIBUTION	2,555.00	2,125.08	429.92	83.17
0951077	0221		EMPLOYER FICA CONTRIBUTION	1,458.00	793.63	664.37	54.43
0971077	0221		EMPLOYER FICA CONTRIBUTION	1,478.00	1,497.59	-19.59	101.33
1201077	0221		EMPLOYER FICA CONTRIBUTION	.00	16.44	-16.44	.00
1981077	0221	135X	EMPLOYER FICA CONTRIBUTION	.00	4.50	-4.50	.00
0101077	0222		EMPLOYER MEDICARE CONTRIBUTION	5,000.00	6,186.67	-1,186.67	123.73
0201077	0222		EMPLOYER MEDICARE CONTRIBUTION	1,495.00	1,338.73	156.27	89.55
0351077	0222		EMPLOYER MEDICARE CONTRIBUTION	4,780.00	4,846.65	-66.65	101.39
0801077	0222		EMPLOYER MEDICARE CONTRIBUTION	2,855.00	2,602.65	252.35	91.16
0951077	0222		EMPLOYER MEDICARE CONTRIBUTION	1,707.00	1,464.87	242.13	85.82
0971077	0222		EMPLOYER MEDICARE CONTRIBUTION	1,650.00	1,624.66	25.34	98.46
1201077	0222		EMPLOYER MEDICARE CONTRIBUTION	.00	3.85	-3.85	.00
1981077	0222	135X	EMPLOYER MEDICARE CONTRIBUTION	.00	1.05	-1.05	.00
0101077	0231		KTRS EMPLOYER CONTRIBUTION	8,000.00	10,278.26	-2,278.26	128.48
0201077	0231		KTRS EMPLOYER CONTRIBUTION	2,330.00	2,330.64	-.64	100.03
0351077	0231		KTRS EMPLOYER CONTRIBUTION	8,100.00	7,740.37	359.63	95.56
0801077	0231		KTRS EMPLOYER CONTRIBUTION	4,696.00	4,593.43	102.57	97.82
0951077	0231		KTRS EMPLOYER CONTRIBUTION	2,825.00	2,825.16	-.16	100.01
0971077	0231		KTRS EMPLOYER CONTRIBUTION	2,700.00	2,698.01	1.99	99.93
0101077	0232		CERS EMPLOYER CONTRIBUTION	1,000.00	21,632.77	-20,632.77	999.99
0201077	0232		CERS EMPLOYER CONTRIBUTION	5,005.00	4,845.75	159.25	96.82
0351077	0232		CERS EMPLOYER CONTRIBUTION	12,425.00	17,035.92	-4,610.92	137.11

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 28
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0801077	0232	CERS EMPLOYER CONTRIBUTION	8,000.00	6,559.07	1,440.93	81.99
0951077	0232	CERS EMPLOYER CONTRIBUTION	4,633.00	2,383.26	2,249.74	51.44
0971077	0232	CERS EMPLOYER CONTRIBUTION	4,499.00	4,542.37	-43.37	100.96
1201077	0232	CERS EMPLOYER CONTRIBUTION	.00	49.34	-49.34	.00
1981077	0232	CERS EMPLOYER CONTRIBUTION	.00	13.50	-13.50	.00
0101077	0253	KSBA UNEMPLOYMENT INSURANCE	100.00	538.48	-438.48	538.48
0201077	0253	KSBA UNEMPLOYMENT INSURANCE	120.00	137.84	-17.84	114.87
0351077	0253	KSBA UNEMPLOYMENT INSURANCE	360.00	456.55	-96.55	126.82
0801077	0253	KSBA UNEMPLOYMENT INSURANCE	240.00	188.59	51.41	78.58
0951077	0253	KSBA UNEMPLOYMENT INSURANCE	120.00	90.75	29.25	75.63
0971077	0253	KSBA UNEMPLOYMENT INSURANCE	120.00	120.49	- .49	100.41
1201077	0253	KSBA UNEMPLOYMENT INSURANCE	.00	2.66	-2.66	.00
1981077	0253	KSBA UNEMPLOYMENT INSURANCE	.00	.73	-.73	.00
0101077	0260	WORKERS COMPENSATION PREMIUM	1,000.00	2,752.51	-1,752.51	275.25
0201077	0260	WORKERS COMPENSATION PREMIUM	620.00	622.41	-2.41	100.39
0351077	0260	WORKERS COMPENSATION PREMIUM	2,102.00	2,097.19	4.81	99.77
0801077	0260	WORKERS COMPENSATION PREMIUM	1,220.00	1,129.93	90.07	92.62
0951077	0260	WORKERS COMPENSATION PREMIUM	706.00	641.85	64.15	90.91
0971077	0260	WORKERS COMPENSATION PREMIUM	679.00	685.85	-6.85	101.01
1201077	0260	WORKERS COMPENSATION PREMIUM	.00	1.60	-1.60	.00
1981077	0260	WORKERS COMPENSATION PREMIUM	.00	.44	-.44	.00
TOTAL 0200 EMPLOYEE BENEFITS			105,060.00	132,641.58	-27,581.58	126.25
0280 ON-BEHALF						
0101077	0280	ON-BEHALF PAYMENTS	.00	300,311.35	-300,311.35	.00
0201077	0280	ON-BEHALF PAYMENTS	56,511.20	67,888.11	-11,376.91	120.13
0351077	0280	ON-BEHALF PAYMENTS	196,810.20	228,782.58	-31,972.38	116.25
0801077	0280	ON-BEHALF PAYMENTS	99,142.66	128,936.49	-29,793.83	130.05
0951077	0280	ON-BEHALF PAYMENTS	58,592.06	73,233.09	-14,641.03	124.99
0971077	0280	ON-BEHALF PAYMENTS	62,048.37	78,268.51	-16,220.14	126.14
1201077	0280	ON-BEHALF PAYMENTS	5,000.00	181.42	4,818.58	3.63
TOTAL 0280 ON-BEHALF			478,104.49	877,601.55	-399,497.06	183.56
0300 PURCHASED PROF AND TECH SERV						
0101077	0338	REGISTRATION FEES	2,500.00	395.00	2,105.00	15.80
0351077	0338	REGISTRATION FEES	549.57	1,752.57	-1,203.00	318.90
0801077	0338	REGISTRATION FEES	.00	50.00	-50.00	.00
0101077	0349	OTHER PROFESSIONAL SERVICES	3,000.00	4,255.65	-1,255.65	141.86
0971077	0349	OTHER PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV			11,049.57	6,453.22	4,596.35	58.40
0400 PURCHASED PROPERTY SERVICES						
0801077	0443	COPIER RENT	3,080.00	.00	3,080.00	.00
0951077	0443	COPIER RENT	6,000.00	.00	6,000.00	.00
0201077	0444	COPIER RENT	3,000.00	2,282.28	717.72	76.08
0351077	0444	COPIER RENT	9,000.00	960.56	8,039.44	10.67
0971077	0444	COPIER RENT	7,000.00	.00	7,000.00	.00

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0400 PURCHASED PROPERTY SERVICES	28,080.00	3,242.84	24,837.16	11.55
0500 OTHER PURCHASED SERVICES				
0101077 0531 POSTAGE & PO BOX RENT	1,750.00	1,404.00	346.00	80.23
0201077 0531 POSTAGE & PO BOX RENT	250.00	78.00	172.00	31.20
0351077 0531 POSTAGE & PO BOX RENT	125.00	.00	125.00	.00
0801077 0531 POSTAGE & PO BOX RENT	300.00	.00	300.00	.00
0951077 0531 POSTAGE & PO BOX RENT	500.00	78.00	422.00	15.60
0971077 0531 POSTAGE & PO BOX RENT	.00	193.00	-193.00	.00
0351077 0538 SHIPPING/DELIVERY/FREIGHT SVCS	.00	9.99	-9.99	.00
0101077 0559 OTHER PRINTING	265.00	265.00	.00	100.00
0351077 0559 OTHER PRINTING	.00	166.00	-166.00	.00
0101077 0580 TRAVEL - OUT OF DISTRICT	400.00	147.60	252.40	36.90
0201077 0580 TRAVEL - OUT OF DISTRICT	.00	55.21	-55.21	.00
0351077 0580 TRAVEL - OUT OF DISTRICT	1,000.00	2,710.73	-1,710.73	271.07
0801077 0580 TRAVEL - OUT OF DISTRICT	.00	1,014.45	-1,014.45	.00
0101077 0581 TRAVEL-MILEAGE	.00	196.56	-196.56	.00
0201077 0581 TRAVEL-MILEAGE	.00	84.54	-84.54	.00
0971077 0581 TRAVEL-MILEAGE	.00	150.40	-150.40	.00
TOTAL 0500 OTHER PURCHASED SERVICES	4,590.00	6,553.48	-1,963.48	142.78
0600 SUPPLIES				
0101077 0610 GENERAL SUPPLIES	17,642.00	2,390.45	15,251.55	13.55
0201077 0610 GENERAL SUPPLIES	3,000.00	805.04	2,194.96	26.83
0351077 0610 GENERAL SUPPLIES	1,000.00	1,203.96	-203.96	120.40
0801077 0610 GENERAL SUPPLIES	2,000.00	.00	2,000.00	.00
0951077 0610 GENERAL SUPPLIES	2,000.00	405.11	1,594.89	20.26
0971077 0610 GENERAL SUPPLIES	2,500.00	.00	2,500.00	.00
0971077 0643 SUPPLEMENTARY BKS/STUDY GUIDES	.00	151.80	-151.80	.00
0101077 0650 SUPPLIES-TECHNOLOGY RELATED	2,900.00	1,748.00	1,152.00	60.28
0201077 0650 SUPPLIES-TECHNOLOGY RELATED	.00	86.62	-86.62	.00
0101077 0653 SOFTWARE-TECH RELATED	600.00	561.73	38.27	93.62
0101077 0695 FURNITURE & FIXTURES SUPPLIES	.00	1,197.00	-1,197.00	.00
0351077 0695 FURNITURE & FIXTURES SUPPLIES	.00	52.59	-52.59	.00
0951077 0697 OTHER SUPPLIES & MATERIALS	.00	87.67	-87.67	.00
TOTAL 0600 SUPPLIES	31,642.00	8,689.97	22,952.03	27.46
0800 DEBT SERVICE AND MISCELLANEOUS				
0101077 0810 FEES AND DUES	850.00	1,300.73	-450.73	153.03
0201077 0810 FEES AND DUES	.00	701.34	-701.34	.00
0351077 0810 FEES AND DUES	875.00	710.00	165.00	81.14
0801077 0810 FEES AND DUES	.00	743.02	-743.02	.00
0951077 0810 FEES AND DUES	.00	308.75	-308.75	.00
0971077 0810 FEES AND DUES	.00	292.69	-292.69	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU	1,725.00	4,056.53	-2,331.53	235.16

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 30
glkyafpr

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,992,812.06	2,361,215.82	-368,403.76	118.49
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES				
0011080 0130 CLASSIFIED REGULAR SALARY	79,800.00	80,868.00	-1,068.00	101.34
0011081 0130 CLASSIFIED REGULAR SALARY	201,602.00	201,601.80	.20	100.00
0011082 0130 CLASSIFIED REGULAR SALARY	48,614.00	48,197.91	416.09	99.14
0011099 0130 CLASSIFIED REGULAR SALARY	19,596.00	10,011.00	9,585.00	51.09
0011081 0131 OTHER CLASSIFIED SALARY	500.00	.00	500.00	.00
0011082 0131 OTHER CLASSIFIED SALARY	.00	32.90	-32.90	.00
0011099 0131 OTHER CLASSIFIED SALARY	.00	3,568.08	-3,568.08	.00
0011081 0140 CLASSIFIED OVERTIME SALARY	1,000.00	.00	1,000.00	.00
0011082 0140 CLASSIFIED OVERTIME SALARY	.00	14.10	-14.10	.00
0011099 0140 CLASSIFIED OVERTIME SALARY	.00	5,711.27	-5,711.27	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES	351,112.00	350,005.06	1,106.94	99.68
0200 EMPLOYEE BENEFITS				
0011081 0221 EMPLOYER FICA CONTRIBUTION	12,390.00	12,312.56	77.44	99.37
0011082 0221 EMPLOYER FICA CONTRIBUTION	2,660.00	2,805.34	-145.34	105.46
0011099 0221 EMPLOYER FICA CONTRIBUTION	500.00	1,158.67	-658.67	231.73
0011080 0222 EMPLOYER MEDICARE CONTRIBUTION	971.00	1,167.88	-196.88	120.28
0011081 0222 EMPLOYER MEDICARE CONTRIBUTION	2,945.00	2,889.02	55.98	98.10
0011082 0222 EMPLOYER MEDICARE CONTRIBUTION	653.00	656.03	-3.03	100.46
0011099 0222 EMPLOYER MEDICARE CONTRIBUTION	250.00	270.93	-20.93	108.37
0011080 0231 KTRS EMPLOYER CONTRIBUTION	2,010.00	2,426.15	-416.15	120.70
0011081 0232 CERS EMPLOYER CONTRIBUTION	39,425.00	37,538.24	1,886.76	95.21
0011082 0232 CERS EMPLOYER CONTRIBUTION	8,470.00	8,983.19	-513.19	106.06
0011099 0232 CERS EMPLOYER CONTRIBUTION	1,500.00	3,591.89	-2,091.89	239.46
0011080 0253 KSBA UNEMPLOYMENT INSURANCE	150.00	65.58	84.42	43.72
0011081 0253 KSBA UNEMPLOYMENT INSURANCE	180.00	157.83	22.17	87.68
0011082 0253 KSBA UNEMPLOYMENT INSURANCE	60.00	61.93	-1.93	103.22
0011099 0253 KSBA UNEMPLOYMENT INSURANCE	.00	6.98	-6.98	.00
0011080 0260 WORKERS COMPENSATION PREMIUM	402.00	485.18	-83.18	120.69
0011081 0260 WORKERS COMPENSATION PREMIUM	1,220.00	1,209.54	10.46	99.14
0011082 0260 WORKERS COMPENSATION PREMIUM	270.00	289.52	-19.52	107.23
0011099 0260 WORKERS COMPENSATION PREMIUM	250.00	115.70	134.30	46.28
TOTAL 0200 EMPLOYEE BENEFITS	74,306.00	76,192.16	-1,886.16	102.54
0280 ON-BEHALF				
0011080 0280 ON-BEHALF PAYMENTS	88,471.41	52,935.32	35,536.09	59.83
0011081 0280 ON-BEHALF PAYMENTS	30,000.00	57,373.71	-27,373.71	191.25
0011082 0280 ON-BEHALF PAYMENTS	10,000.00	13,729.98	-3,729.98	137.30
0011099 0280 ON-BEHALF PAYMENTS	.00	5,489.83	-5,489.83	.00
TOTAL 0280 ON-BEHALF	128,471.41	129,528.84	-1,057.43	100.82
0300 PURCHASED PROF AND TECH SERV				

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 31
glkyafrrp

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0011080 0338	REGISTRATION FEES	2,750.00	3,019.00	-269.00	109.78
0011080 0349	OTHER PROFESSIONAL SERVICES	400.00	750.00	-350.00	187.50
0011081 0349	OTHER PROFESSIONAL SERVICES	.00	1,575.00	-1,575.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV		3,150.00	5,344.00	-2,194.00	169.65
0500 OTHER PURCHASED SERVICES					
0011199 0533 16MX	ON-LINE NETWORK	.00	59,731.03	-59,731.03	.00
0011080 0538	SHIPPING/DELIVERY/FREIGHT SVCS	300.00	653.99	-353.99	218.00
0011080 0542	NEWSPAPER ADVERTISING	1,500.00	.00	1,500.00	.00
0011080 0580	TRAVEL - OUT OF DISTRICT	2,000.00	425.77	1,574.23	21.29
0011081 0580	TRAVEL - OUT OF DISTRICT	100.00	.00	100.00	.00
0011080 0581	TRAVEL-MILEAGE	250.00	95.72	154.28	38.29
0011081 0581	TRAVEL-MILEAGE	200.00	93.02	106.98	46.51
0011080 0585	TRAVEL - MEALS	350.00	247.00	103.00	70.57
0011080 0586	TRAVEL - HOTELS	.00	1,652.83	-1,652.83	.00
TOTAL 0500 OTHER PURCHASED SERVICES		4,700.00	62,899.36	-58,199.36	999.99
0600 SUPPLIES					
0011080 0610	GENERAL SUPPLIES	2,000.00	763.29	1,236.71	38.16
0011081 0610	GENERAL SUPPLIES	2,000.00	2,018.45	-18.45	100.92
0011082 0610	GENERAL SUPPLIES	1,000.00	875.92	124.08	87.59
0011099 0610	GENERAL SUPPLIES	1,000.00	1,876.59	-876.59	187.66
0011084 0626	GASOLINE	1,000.00	.00	1,000.00	.00
0011080 0650	SUPPLIES-TECHNOLOGY RELATED	3,000.00	.00	3,000.00	.00
0011081 0650	SUPPLIES-TECHNOLOGY RELATED	.00	353.84	-353.84	.00
0011099 0650	SUPPLIES-TECHNOLOGY RELATED	.00	270.17	-270.17	.00
0011080 0653	SOFTWARE-TECH RELATED	13,843.85	22,311.55	-8,467.70	161.17
0011081 0653	SOFTWARE-TECH RELATED	41,100.00	50,534.51	-9,434.51	122.96
0011099 0653	SOFTWARE-TECH RELATED	.00	6,275.61	-6,275.61	.00
0011080 0695	FURNITURE & FIXTURES SUPPLIES	.00	126.99	-126.99	.00
0011080 0697	OTHER SUPPLIES & MATERIALS	.00	25.00	-25.00	.00
TOTAL 0600 SUPPLIES		64,943.85	85,431.92	-20,488.07	131.55
0800 DEBT SERVICE AND MISCELLANEOUS					
0011080 0810	FEES AND DUES	800.00	514.71	285.29	64.34
0011081 0810	FEES AND DUES	.00	85.71	-85.71	.00
0011099 0810	FEES AND DUES	1,500.00	324.60	1,175.40	21.64
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU		2,300.00	925.02	1,374.98	40.22
TOTAL 2500 BUSINESS SUPPORT SERVICES		628,983.26	710,326.36	-81,343.10	112.93
2600 PLANT OPERATIONS & MAINTENANCE					
0100 SALARIES PERSONNEL SERVICES					

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 32
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0001089 0111		CERTIFIED EXTENDED EMPLOYMENT	25,138.00	12,633.64	12,504.36	50.26
0001089 0112		CERTIFIED EXTRA SERVICE	26,300.00	24,650.00	1,650.00	93.73
0001087 0130		CLASSIFIED REGULAR SALARY	450,000.00	576,101.12	-126,101.12	128.02
9201134 0130		CLASSIFIED REGULAR SALARY	615,008.00	535,321.82	79,686.18	87.04
0001087 0131		OTHER CLASSIFIED SALARY	20,000.00	16,077.84	3,922.16	80.39
9201134 0131		OTHER CLASSIFIED SALARY	14,000.00	6,101.11	7,898.89	43.58
0001087 0140		CLASSIFIED OVERTIME SALARY	25,000.00	72,274.72	-47,274.72	289.10
9201134 0140		CLASSIFIED OVERTIME SALARY	11,000.00	37,948.15	-26,948.15	344.98
0001087 0150		CLASSIFIED SUBSTITUTE SALARY	15,000.00	.00	15,000.00	.00
9201134 0150		CLASSIFIED SUBSTITUTE SALARY	5,000.00	11,510.63	-6,510.63	230.21
TOTAL 0100 SALARIES PERSONNEL SERVICES			1,206,446.00	1,292,619.03	-86,173.03	107.14
0200 EMPLOYEE BENEFITS						
0001087 0221		EMPLOYER FICA CONTRIBUTION	27,022.00	39,473.31	-12,451.31	146.08
9201134 0221		EMPLOYER FICA CONTRIBUTION	39,598.00	35,032.38	4,565.62	88.47
0001087 0222		EMPLOYER MEDICARE CONTRIBUTION	6,305.00	9,231.88	-2,926.88	146.42
0001089 0222		EMPLOYER MEDICARE CONTRIBUTION	767.00	521.37	245.63	67.98
9201134 0222		EMPLOYER MEDICARE CONTRIBUTION	9,272.00	8,193.29	1,078.71	88.37
0001089 0231		KTRS EMPLOYER CONTRIBUTION	1,550.00	1,118.51	431.49	72.16
0001087 0232		CERS EMPLOYER CONTRIBUTION	85,564.00	123,721.46	-38,157.46	144.60
9201134 0232		CERS EMPLOYER CONTRIBUTION	125,948.00	110,022.27	15,925.73	87.36
0001087 0253		KSBA UNEMPLOYMENT INSURANCE	403.00	2,565.22	-2,162.22	636.53
0001089 0253		KSBA UNEMPLOYMENT INSURANCE	60.00	22.90	37.10	38.17
9201134 0253		KSBA UNEMPLOYMENT INSURANCE	688.00	839.45	-151.45	122.01
0001087 0260		WORKERS COMPENSATION PREMIUM	2,802.00	4,005.38	-1,203.38	142.95
0001089 0260		WORKERS COMPENSATION PREMIUM	710.00	223.60	486.40	31.49
9201134 0260		WORKERS COMPENSATION PREMIUM	4,195.00	3,545.26	649.74	84.51
0001087 0291		ACCRUED SICK LEAVE PAID	.00	2,390.76	-2,390.76	.00
TOTAL 0200 EMPLOYEE BENEFITS			304,884.00	340,907.04	-36,023.04	111.82
0280 ON-BEHALF						
0001087 0280		ON-BEHALF PAYMENTS	131,000.00	189,096.39	-58,096.39	144.35
0001089 0280		ON-BEHALF PAYMENTS	59,057.73	24,405.47	34,652.26	41.32
9201134 0280		ON-BEHALF PAYMENTS	147,492.14	168,158.62	-20,666.48	114.01
TOTAL 0280 ON-BEHALF			337,549.87	381,660.48	-44,110.61	113.07
0300 PURCHASED PROF AND TECH SERV						
9201090 0338		REGISTRATION FEES	800.00	.00	800.00	.00
0001089 0347		SECURITY SERVICES	2,500.00	.00	2,500.00	.00
0001087 0349		OTHER PROFESSIONAL SERVICES	3,000.00	4,432.98	-1,432.98	147.77
0001089 0349		OTHER PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	.00
0011087 0349		OTHER PROFESSIONAL SERVICES	4,054.58	8,981.90	-4,927.32	221.52
0101087 0349		OTHER PROFESSIONAL SERVICES	2,000.00	14,058.82	-12,058.82	702.94
0201087 0349		OTHER PROFESSIONAL SERVICES	500.00	4,233.81	-3,733.81	846.76
0351087 0349		OTHER PROFESSIONAL SERVICES	27,000.00	13,631.84	13,368.16	50.49
0451087 0349	002X	OTHER PROFESSIONAL SERVICES	100.00	1,593.95	-1,493.95	999.99
0801087 0349		OTHER PROFESSIONAL SERVICES	8,000.00	6,157.39	1,842.61	76.97

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 33
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0901087 0349		OTHER PROFESSIONAL SERVICES		6,000.00	2,927.34	3,072.66	48.79
0951087 0349		OTHER PROFESSIONAL SERVICES		5,000.00	53,401.35	-48,401.35	999.99
0971087 0349		OTHER PROFESSIONAL SERVICES		360.00	24,464.32	-24,104.32	999.99
1201087 0349		OTHER PROFESSIONAL SERVICES		1,200.00	2,587.02	-1,387.02	215.59
1981087 0349		OTHER PROFESSIONAL SERVICES		.00	114.22	-114.22	.00
1981087 0349	135X	OTHER PROFESSIONAL SERVICES		.00	5,154.75	-5,154.75	.00
9011087 0349		OTHER PROFESSIONAL SERVICES		1,200.00	1,468.65	-268.65	122.39
9201087 0349		OTHER PROFESSIONAL SERVICES		10,000.00	2,294.52	7,705.48	22.95
9201134 0349		OTHER PROFESSIONAL SERVICES		10,000.00	3,253.12	6,746.88	32.53
TOTAL 0300 PURCHASED PROF AND TECH SERV				86,714.58	148,755.98	-62,041.40	171.55
0400 PURCHASED PROPERTY SERVICES							
0011087 0411		WATER/SEWAGE		500.00	1,392.85	-892.85	278.57
0101087 0411		WATER/SEWAGE		4,000.00	29,833.51	-25,833.51	745.84
0201087 0411		WATER/SEWAGE		1,000.00	5,496.05	-4,496.05	549.61
0351087 0411		WATER/SEWAGE		5,500.00	8,256.90	-2,756.90	150.13
0451087 0411	002X	WATER/SEWAGE		700.00	491.37	208.63	70.20
0801087 0411		WATER/SEWAGE		6,000.00	5,636.92	363.08	93.95
0901087 0411		WATER SERVICE		6,000.00	2,217.49	3,782.51	36.96
0951087 0411		WATER/SEWAGE		3,500.00	4,364.95	-864.95	124.71
0971087 0411		WATER/SEWAGE		7,000.00	10,302.14	-3,302.14	147.17
1201087 0411		WATER/SEWAGE		4,000.00	1,235.95	2,764.05	30.90
1981087 0411	135X	WATER/SEWAGE		484.00	5,947.50	-5,463.50	999.99
9201087 0411		WATER/SEWAGE		.00	1,801.38	-1,801.38	.00
0011087 0413		SEWER		75.00	441.27	-366.27	588.36
0101087 0413		SEWER		2,000.00	36,176.92	-34,176.92	999.99
0201087 0413		SEWER		3,000.00	11,049.89	-8,049.89	368.33
0351087 0413		SEWER		10,000.00	10,772.65	-772.65	107.73
0801087 0413		SEWER		10,000.00	10,339.40	-339.40	103.39
0901087 0413		SEWER		5,000.00	5,401.99	-401.99	108.04
0951087 0413		SEWER		3,500.00	4,725.00	-1,225.00	135.00
0971087 0413		SEWER		17,000.00	21,683.06	-4,683.06	127.55
1201087 0413		SEWER		7,000.00	440.45	6,559.55	6.29
1981087 0413	135X	SEWER		.00	3,200.03	-3,200.03	.00
9011087 0413		SEWER		.00	380.86	-380.86	.00
9201087 0413		SEWER		500.00	1,184.03	-684.03	236.81
0001087 0421		SANITATION SERVICE		4,789.80	800.00	3,989.80	16.70
0011087 0421		SANITATION SERVICE		450.00	660.00	-210.00	146.67
0101087 0421		SANITATION SERVICE		1,500.00	9,129.90	-7,629.90	608.66
0201087 0421		SANITATION SERVICE		1,000.00	1,925.00	-925.00	192.50
0351087 0421		SANITATION SERVICE		10,000.00	7,710.00	2,290.00	77.10
0451087 0421	002X	SANITATION SERVICE		700.00	2,000.00	-1,300.00	285.71
0801087 0421		SANITATION SERVICE		6,000.00	3,575.00	2,425.00	59.58
0901087 0421		SANITATION SERVICE		5,000.00	2,740.00	2,260.00	54.80
0951087 0421		SANITATION SERVICE		5,000.00	5,295.60	-295.60	105.91
0971087 0421		SANITATION SERVICE		3,600.00	1,925.00	1,675.00	53.47
1201087 0421		SANITATION SERVICE		2,500.00	1,564.40	935.60	62.58
1981087 0421	135X	SANITATION SERVICE		.00	1,235.00	-1,235.00	.00
9011087 0421		SANITATION SERVICE		2,000.00	1,461.05	538.95	73.05
9201087 0421		SANITATION SERVICE		2,000.00	2,486.65	-486.65	124.33
0001087 0425		PEST CONTROL		106.00	56.29	49.71	53.10

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 34
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0011087 0425		PEST CONTROL	500.00	422.50	77.50	84.50
0101087 0425		PEST CONTROL	800.00	1,416.37	-616.37	177.05
0201087 0425		PEST CONTROL	600.00	933.55	-333.55	155.59
0351087 0425		PEST CONTROL	1,500.00	993.81	506.19	66.25
0451087 0425	002X	PEST CONTROL	300.00	151.66	148.34	50.55
0801087 0425		PEST CONTROL	1,200.00	993.81	206.19	82.82
0901087 0425		PEST CONTROL	1,500.00	552.33	947.67	36.82
0951087 0425		PEST CONTROL	1,500.00	999.22	500.78	66.61
0971087 0425		PEST CONTROL	1,000.00	999.19	.81	99.92
1201087 0425		PEST CONTROL	750.00	195.00	555.00	26.00
1981087 0425	135X	PEST CONTROL	.00	687.61	-687.61	.00
9201087 0425		PEST CONTROL	.00	151.66	-151.66	.00
0011087 0431		HVAC/ELECTRIC REPAIR & MAINT.	115.00	.00	115.00	.00
0801087 0432		BUILDING REPAIR & MAINT	2,000.00	.00	2,000.00	.00
0971087 0432		BUILDING REPAIR & MAINT	.00	298.97	-298.97	.00
9201087 0432		BUILDING REPAIR & MAINT	.00	5,280.62	-5,280.62	.00
0011087 0433		EQUIPMENT REPAIR & MAINT	250.00	.00	250.00	.00
0101087 0433		EQUIPMENT REPAIR & MAINT	700.00	740.64	-40.64	105.81
0351087 0433		EQUIPMENT REPAIR & MAINT	500.00	.00	500.00	.00
0901087 0433		EQUIPMENT REPAIR & MAINT	.00	266.40	-266.40	.00
0951087 0433		EQUIPMENT REPAIR & MAINT	2,500.00	.00	2,500.00	.00
0971087 0433		EQUIPMENT REPAIR & MAINT	.00	937.20	-937.20	.00
1201087 0433		EQUIPMENT REPAIR & MAINT	2,288.06	.00	2,288.06	.00
9201087 0433		EQUIPMENT REPAIR & MAINT	500.00	1,549.23	-1,049.23	309.85
9201134 0433		EQUIPMENT REPAIR & MAINT	2,000.00	8,870.32	-6,870.32	443.52
0011087 0434		BLDG REPAIR & MAINT	.00	929.03	-929.03	.00
0101087 0434		BLDG REPAIR & MAINT	.00	20,267.81	-20,267.81	.00
0351087 0434		BLDG REPAIR & MAINT	3,000.00	215.59	2,784.41	7.19
0801087 0434		BLDG REPAIR & MAINT	2,500.00	3,656.16	-1,156.16	146.25
0901087 0434		BLDG REPAIR & MAINT	.00	1,319.70	-1,319.70	.00
0951087 0434		BLDG REPAIR & MAINT	2,500.00	6,169.00	-3,669.00	246.76
0971087 0434		BLDG REPAIR & MAINT	1,000.00	1,129.96	-129.96	113.00
9201134 0435		VEHICLE REPAIR & MAINT	3,500.00	587.19	2,912.81	16.78
0101087 0436		ELECTRONICS REPAIR & MAINT	.00	9,025.00	-9,025.00	.00
0801087 0436		ELECTRONICS REPAIR & MAINT	.00	400.00	-400.00	.00
0351087 0437		PLUMBING REPAIRS& MAINT	.00	1,411.77	-1,411.77	.00
0951087 0437		PLUMBING REPAIRS& MAINT	.00	275.00	-275.00	.00
9011087 0437		PLUMBING REPAIRS& MAINT	.00	126.05	-126.05	.00
0351087 0438		ROOF REPAIR & MAINTENANCE	1,000.00	1,980.00	-980.00	198.00
9011087 0439		OTHER/REPAIR-MAINT	.00	1,156.00	-1,156.00	.00
0901087 0442		EQUIPMENT & VEHICLE RENT	.00	365.00	-365.00	.00
9201087 0442		EQUIPMENT & VEHICLE RENT	2,000.00	1,928.06	71.94	96.40
9201134 0442		EQUIPMENT & VEHICLE RENT	2,000.00	.00	2,000.00	.00
0451087 0444	002X	COPIER RENT	3,000.00	.00	3,000.00	.00
9011087 0444		COPIER RENT	.00	129.28	-129.28	.00
9201087 0444		COPIER RENT	3,000.00	2,001.73	998.27	66.72
9201134 0444		COPIER RENT	3,200.00	1,663.52	1,536.48	51.99
0901087 0491		ASPHALT REPAIR	2,800.00	2,800.00	.00	100.00
TOTAL 0400 PURCHASED PROPERTY SERVICES			191,407.86	309,312.39	-117,904.53	161.60
0500 OTHER PURCHASED SERVICES						

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 35
glkyafrrp

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
9201194 0522			PROPERTY INSURANCE	345,000.00	.00	345,000.00	.00
9201194 0522	BFFT		PROPERTY INSURANCE	.00	99,006.00	-99,006.00	.00
9201194 0522	COFT		PROPERTY INSURANCE	.00	253,184.00	-253,184.00	.00
0001087 0532			TELEPHONE	20,000.00	12,729.83	7,270.17	63.65
0011087 0532			TELEPHONE	5,200.00	12,316.86	-7,116.86	236.86
0101087 0532			TELEPHONE	1,300.00	6,771.49	-5,471.49	520.88
0201087 0532			TELEPHONE	1,000.00	6,475.88	-5,475.88	647.59
0351087 0532			TELEPHONE	5,000.00	6,927.64	-1,927.64	138.55
0451087 0532	002X		TELEPHONE	1,000.00	1,847.63	-847.63	184.76
0801087 0532			TELEPHONE	1,500.00	6,477.84	-4,977.84	431.86
0901087 0532			TELEPHONE	.00	945.48	-945.48	.00
0951087 0532			TELEPHONE	5,000.00	7,105.63	-2,105.63	142.11
0971087 0532			TELEPHONE	2,500.00	6,553.79	-4,053.79	262.15
1201087 0532			TELEPHONE	800.00	4,058.95	-3,258.95	507.37
1981087 0532	135X		TELEPHONE	.00	5,394.12	-5,394.12	.00
9011087 0532			TELEPHONE	.00	1,997.36	-1,997.36	.00
9201087 0532			TELEPHONE	400.00	1,972.14	-1,572.14	493.04
0001087 0533			ON-LINE NETWORK	25,000.00	.00	25,000.00	.00
0351087 0533			ON-LINE NETWORK	1,000.00	.00	1,000.00	.00
0801087 0533			ON-LINE NETWORK	500.00	.00	500.00	.00
0951087 0533			ON-LINE NETWORK	2,000.00	.00	2,000.00	.00
0001087 0534			CELL PHONE SERVICES	700.00	568.63	131.37	81.23
0011087 0534			CELL PHONE SERVICES	310.00	311.26	-1.26	100.41
9201134 0534			CELL PHONE SERVICES	9,000.00	6,834.70	2,165.30	75.94
9201134 0538			SHIPPING/DELIVERY/FREIGHT SVCS	148.20	149.78	-1.58	101.07
9201134 0542			NEWSPAPER ADVERTISING	158.00	363.40	-205.40	230.00
0001089 0580			TRAVEL - OUT OF DISTRICT	500.00	.00	500.00	.00
9201090 0580			TRAVEL - OUT OF DISTRICT	1,000.00	.00	1,000.00	.00
0001089 0581			TRAVEL-MILEAGE	.00	33.63	-33.63	.00
TOTAL 0500 OTHER PURCHASED SERVICES				429,016.20	442,026.04	-13,009.84	103.03
0600 SUPPLIES							
0001087 0610			GENERAL SUPPLIES	10,000.00	.00	10,000.00	.00
0001089 0610			GENERAL SUPPLIES	500.00	.00	500.00	.00
0011087 0610			GENERAL SUPPLIES	400.00	380.00	20.00	95.00
0101087 0610			GENERAL SUPPLIES	1,039.91	480.54	559.37	46.21
0201087 0610			GENERAL SUPPLIES	2,000.00	.00	2,000.00	.00
0351087 0610			GENERAL SUPPLIES	14,000.00	480.54	13,519.46	3.43
0451087 0610	002X		GENERAL SUPPLIES	1,000.00	192.49	807.51	19.25
0801087 0610			GENERAL SUPPLIES	20,000.00	480.54	19,519.46	2.40
0901087 0610			GENERAL SUPPLIES	1,180.91	800.54	380.37	67.79
0951087 0610			GENERAL SUPPLIES	14,000.00	31.00	13,969.00	.22
0971087 0610			GENERAL SUPPLIES	19,000.00	.00	19,000.00	.00
1201087 0610			GENERAL SUPPLIES	5,500.00	.00	5,500.00	.00
9011087 0610			GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
9201087 0610			GENERAL SUPPLIES	15,000.00	367.28	14,632.72	2.45
9201134 0610			GENERAL SUPPLIES	25,000.00	15,996.98	9,003.02	63.99
9201134 0616			FOOD NON INSTR NON FOOD SVC	1,000.00	459.60	540.40	45.96
0101087 0621			NATURAL GAS	120.00	142.53	-22.53	118.78
0201087 0621			NATURAL GAS	.00	5,755.21	-5,755.21	.00
0351087 0621			NATURAL GAS	1,200.00	1,453.24	-253.24	121.10

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 36
glkyafpr

GENERAL FUND (1)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0901087 0621			NATURAL GAS	8,000.00	2,882.25	5,117.75	36.03
0901087 0621	135X		NATURAL GAS	.00	168.00	-168.00	.00
0951087 0621			NATURAL GAS	9,500.00	7,656.92	1,843.08	80.60
0971087 0621			NATURAL GAS	8,000.00	9,658.37	-1,658.37	120.73
1201087 0621			NATURAL GAS	7,000.00	8,175.23	-1,175.23	116.79
1981087 0621	135X		NATURAL GAS	.00	10,543.16	-10,543.16	.00
9011087 0621			NATURAL GAS	7,500.00	10,471.10	-2,971.10	139.61
9201087 0621			NATURAL GAS	.00	2,336.16	-2,336.16	.00
0011087 0622			ELECTRICITY	40,000.00	42,118.58	-2,118.58	105.30
0101087 0622			ELECTRICITY	215,300.00	229,488.05	-14,188.05	106.59
0201087 0622			ELECTRICITY	20,000.00	80,710.36	-60,710.36	403.55
0351087 0622			ELECTRICITY	150,000.00	233,670.45	-83,670.45	155.78
0451087 0622	002X		ELECTRICITY	10,000.00	12,038.01	-2,038.01	120.38
0801087 0622			ELECTRICITY	95,000.00	108,277.56	-13,277.56	113.98
0901087 0622			ELECTRICITY	100,000.00	73,917.93	26,082.07	73.92
0951087 0622			ELECTRICITY	85,000.00	90,749.66	-5,749.66	106.76
0971087 0622			ELECTRICITY	70,000.00	94,976.84	-24,976.84	135.68
1201087 0622			ELECTRICITY	73,000.00	81,892.79	-8,892.79	112.18
1981087 0622	135X		ELECTRICITY	39,750.00	144,365.46	-104,615.46	363.18
9011087 0622			ELECTRICITY	9,000.00	14,425.99	-5,425.99	160.29
9201087 0622			ELECTRICITY	9,500.00	53,460.86	-43,960.86	562.75
9201134 0626			GASOLINE	27,500.00	.00	27,500.00	.00
0451087 0650	002X		SUPPLIES-TECHNOLOGY RELATED	.00	650.00	-650.00	.00
9201134 0650			SUPPLIES-TECHNOLOGY RELATED	25,000.00	.00	25,000.00	.00
9201134 0653			SOFTWARE-TECH RELATED	8,000.00	8,000.00	.00	100.00
9201134 0662			TIRES/TUBES	.00	533.60	-533.60	.00
9201134 0663			BUS REPAIR PARTS	.00	120.85	-120.85	.00
0101087 0694			EQUIPMENT SUPPLIES	.00	8,858.00	-8,858.00	.00
0901087 0694			EQUIPMENT SUPPLIES	.00	2,694.29	-2,694.29	.00
0971087 0694			EQUIPMENT SUPPLIES	.00	2,228.16	-2,228.16	.00
9201134 0694			EQUIPMENT SUPPLIES	.00	2,825.56	-2,825.56	.00
0001087 0697			OTHER SUPPLIES & MATERIALS	.00	379.79	-379.79	.00
0011087 0697			OTHER SUPPLIES & MATERIALS	.00	342.38	-342.38	.00
0101087 0697			OTHER SUPPLIES & MATERIALS	1,000.00	15,483.86	-14,483.86	999.99
0201087 0697			OTHER SUPPLIES & MATERIALS	.00	2,970.38	-2,970.38	.00
0351087 0697			OTHER SUPPLIES & MATERIALS	1,000.00	5,694.41	-4,694.41	569.44
0451087 0697	002X		OTHER SUPPLIES & MATERIALS	50.00	112.14	-62.14	224.28
0801087 0697			OTHER SUPPLIES & MATERIALS	200.00	5,024.95	-4,824.95	999.99
0901087 0697			OTHER SUPPLIES & MATERIALS	250.00	2,995.85	-2,745.85	999.99
0951087 0697			OTHER SUPPLIES & MATERIALS	1,415.00	12,469.58	-11,054.58	881.24
0971087 0697			OTHER SUPPLIES & MATERIALS	1,000.00	5,708.60	-4,708.60	570.86
1201087 0697			OTHER SUPPLIES & MATERIALS	.00	471.17	-471.17	.00
1981087 0697	135X		OTHER SUPPLIES & MATERIALS	.00	6,756.63	-6,756.63	.00
9011087 0697			OTHER SUPPLIES & MATERIALS	500.00	1,950.73	-1,450.73	390.15
9201087 0697			OTHER SUPPLIES & MATERIALS	.00	52,218.93	-52,218.93	.00
9201134 0697			OTHER SUPPLIES & MATERIALS	8,000.00	100,293.86	-92,293.86	999.99
0801087 0698			LAWN & LANDSCAPING SUPPLIES	.00	1,100.00	-1,100.00	.00
0971087 0698			LAWN & LANDSCAPING SUPPLIES	.00	1,100.00	-1,100.00	.00
TOTAL 0600 SUPPLIES				1,162,405.82	1,579,987.94	-417,582.12	135.92

0700 PROPERTY

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 37
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0951087 0731	MACHINERY/EQUIP (NONINSTRUCT)		10,400.00	.00	10,400.00	.00
9201087 0731	MACHINERY/EQUIP (NONINSTRUCT)		.00	7,800.00	-7,800.00	.00
0001087 0739	OTHER EQUIPMENT		.00	5,901.02	-5,901.02	.00
TOTAL 0700 PROPERTY			10,400.00	13,701.02	-3,301.02	131.74
0800 DEBT SERVICE AND MISCELLANEOUS						
9201134 0893	UNIFORMS		30,000.00	23,373.24	6,626.76	77.91
0001087 0896	STUDENT WAGES		.00	750.00	-750.00	.00
9201134 0896	STUDENT WAGES		2,000.00	.00	2,000.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			32,000.00	24,123.24	7,876.76	75.39
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE			3,760,824.33	4,533,093.16	-772,268.83	120.53
2700 STUDENT TRANSPORTATION						
0100 SALARIES PERSONNEL SERVICES						
0001019 0130	CLASSIFIED REGULAR SALARY		.00	-308.39	308.39	.00
9011091 0130	CLASSIFIED REGULAR SALARY		156,971.00	131,898.59	25,072.41	84.03
9011092 0130	CLASSIFIED REGULAR SALARY		295,163.00	266,668.56	28,494.44	90.35
9011093 0130	CLASSIFIED REGULAR SALARY		105,749.00	95,364.45	10,384.55	90.18
9011094 0130	CLASSIFIED REGULAR SALARY		61,970.00	61,969.89	.11	100.00
9011095 0130	CLASSIFIED REGULAR SALARY		25,000.00	.00	25,000.00	.00
9011096 0130	CLASSIFIED REGULAR SALARY		140,930.00	131,582.88	9,347.12	93.37
0001019 0131	OTHER CLASSIFIED SALARY		10,000.00	33,467.82	-23,467.82	334.68
9011091 0131	OTHER CLASSIFIED SALARY		8,000.00	5,873.49	2,126.51	73.42
9011092 0131	OTHER CLASSIFIED SALARY		20,000.00	49,241.45	-29,241.45	246.21
9011093 0131	OTHER CLASSIFIED SALARY		9,000.00	13,392.85	-4,392.85	148.81
9011094 0131	OTHER CLASSIFIED SALARY		2,000.00	4,584.51	-2,584.51	229.23
9011096 0131	OTHER CLASSIFIED SALARY		4,500.00	6,452.04	-1,952.04	143.38
0001019 0140	CLASSIFIED OVERTIME SALARY		.00	14,366.14	-14,366.14	.00
9011091 0140	CLASSIFIED OVERTIME SALARY		3,000.00	16,960.19	-13,960.19	565.34
9011092 0140	CLASSIFIED OVERTIME SALARY		1,500.00	10,637.46	-9,137.46	709.16
9011093 0140	CLASSIFIED OVERTIME SALARY		.00	7,156.81	-7,156.81	.00
9011094 0140	CLASSIFIED OVERTIME SALARY		.00	462.41	-462.41	.00
9011096 0140	CLASSIFIED OVERTIME SALARY		5,000.00	42,552.53	-37,552.53	851.05
9011092 0150	CLASSIFIED SUBSTITUTE SALARY		20,000.00	14,012.98	5,987.02	70.06
9011093 0150	CLASSIFIED SUBSTITUTE SALARY		2,500.00	.00	2,500.00	.00
9011094 0150	CLASSIFIED SUBSTITUTE SALARY		2,500.00	.00	2,500.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES			873,783.00	906,336.66	-32,553.66	103.73
0200 EMPLOYEE BENEFITS						
0001019 0221	EMPLOYER FICA CONTRIBUTION		1,000.00	2,781.39	-1,781.39	278.14
9011091 0221	EMPLOYER FICA CONTRIBUTION		5,366.00	10,738.36	-5,372.36	200.12
9011092 0221	EMPLOYER FICA CONTRIBUTION		22,723.00	19,609.84	3,113.16	86.30
9011093 0221	EMPLOYER FICA CONTRIBUTION		7,295.00	6,521.23	773.77	89.39
9011094 0221	EMPLOYER FICA CONTRIBUTION		3,920.00	3,828.81	91.19	97.67
9011096 0221	EMPLOYER FICA CONTRIBUTION		10,225.00	10,661.41	-436.41	104.27

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 38
glkyafrrp

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0001019	0222	EMPLOYER MEDICARE CONTRIBUTION	500.00	650.53	-150.53	130.11
9011091	0222	EMPLOYER MEDICARE CONTRIBUTION	1,290.00	2,511.24	-1,221.24	194.67
9011092	0222	EMPLOYER MEDICARE CONTRIBUTION	5,315.00	4,586.12	728.88	86.29
9011093	0222	EMPLOYER MEDICARE CONTRIBUTION	1,705.00	1,525.15	179.85	89.45
9011094	0222	EMPLOYER MEDICARE CONTRIBUTION	920.00	895.37	24.63	97.32
9011096	0222	EMPLOYER MEDICARE CONTRIBUTION	2,395.00	2,493.33	-98.33	104.11
0001019	0232	CERS EMPLOYER CONTRIBUTION	1,500.00	8,849.22	-7,349.22	589.95
9011091	0232	CERS EMPLOYER CONTRIBUTION	17,297.00	32,677.32	-15,380.32	188.92
9011092	0232	CERS EMPLOYER CONTRIBUTION	65,435.00	63,412.57	2,022.43	96.91
9011093	0232	CERS EMPLOYER CONTRIBUTION	22,785.00	22,056.01	728.99	96.80
9011094	0232	CERS EMPLOYER CONTRIBUTION	12,510.00	12,478.61	31.39	99.75
9011096	0232	CERS EMPLOYER CONTRIBUTION	32,495.00	33,570.63	-1,075.63	103.31
0001019	0253	KSBA UNEMPLOYMENT INSURANCE	.00	104.32	-104.32	.00
9011091	0253	KSBA UNEMPLOYMENT INSURANCE	180.00	149.99	30.01	83.33
9011092	0253	KSBA UNEMPLOYMENT INSURANCE	1,400.00	1,022.83	377.17	73.06
9011093	0253	KSBA UNEMPLOYMENT INSURANCE	350.00	214.56	135.44	61.30
9011094	0253	KSBA UNEMPLOYMENT INSURANCE	300.00	267.84	32.16	89.28
9011096	0253	KSBA UNEMPLOYMENT INSURANCE	240.00	240.00	.00	100.00
0001019	0260	WORKERS COMPENSATION PREMIUM	100.00	285.12	-185.12	285.12
9011091	0260	WORKERS COMPENSATION PREMIUM	535.00	1,052.80	-517.80	196.79
9011092	0260	WORKERS COMPENSATION PREMIUM	2,200.00	2,043.34	156.66	92.88
9011093	0260	WORKERS COMPENSATION PREMIUM	705.00	710.72	-5.72	100.81
9011094	0260	WORKERS COMPENSATION PREMIUM	455.00	402.13	52.87	88.38
9011095	0260	WORKERS COMPENSATION PREMIUM	.00	5.70	-5.70	.00
9011096	0260	WORKERS COMPENSATION PREMIUM	1,290.00	1,081.78	208.22	83.86
9011091	0291	ACCRUED SICK LEAVE PAID	20,765.00	20,764.32	.68	100.00
9011093	0291	ACCRUED SICK LEAVE PAID	3,000.00	2,539.20	460.80	84.64
TOTAL 0200 EMPLOYEE BENEFITS			246,196.00	270,731.79	-24,535.79	109.97
0280 ON-BEHALF						
0001019	0280	ON-BEHALF PAYMENTS	10,900.00	13,525.27	-2,625.27	124.09
9011091	0280	ON-BEHALF PAYMENTS	51,000.00	44,035.14	6,964.86	86.34
9011092	0280	ON-BEHALF PAYMENTS	124,973.64	96,919.85	28,053.79	77.55
9011093	0280	ON-BEHALF PAYMENTS	25,000.00	32,987.91	-7,987.91	131.95
9011094	0280	ON-BEHALF PAYMENTS	14,606.15	19,072.26	-4,466.11	130.58
9011095	0280	ON-BEHALF PAYMENTS	1,500.00	.00	1,500.00	.00
9011096	0280	ON-BEHALF PAYMENTS	10,000.00	51,393.25	-41,393.25	513.93
TOTAL 0280 ON-BEHALF			237,979.79	257,933.68	-19,953.89	108.38
0300 PURCHASED PROF AND TECH SERV						
9011090	0338	REGISTRATION FEES	1,000.00	.00	1,000.00	.00
9011091	0338	REGISTRATION FEES	500.00	.00	500.00	.00
9011091	0341	DRUG TESTS	500.00	.00	500.00	.00
9011091	0345	MEDICAL SERVICES	5,000.00	830.00	4,170.00	16.60
9011092	0345	MEDICAL SERVICES	.00	2,245.00	-2,245.00	.00
0001019	0349	OTHER PROFESSIONAL SERVICES	.00	-2,151.63	2,151.63	.00
9011091	0349	OTHER PROFESSIONAL SERVICES	5,000.00	5,088.71	-88.71	101.77
9011092	0349	OTHER PROFESSIONAL SERVICES	.00	216,334.68	-216,334.68	.00
9011096	0349	OTHER PROFESSIONAL SERVICES	5,000.00	780.90	4,219.10	15.62

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0300 PURCHASED PROF AND TECH SERV	17,000.00	223,127.66	-206,127.66	999.99
0400 PURCHASED PROPERTY SERVICES				
9011096 0433 EQUIPMENT REPAIR & MAINT	1,000.00	.00	1,000.00	.00
9011096 0435 VEHICLE REPAIR & MAINT	50,000.00	4,386.87	45,613.13	8.77
9011091 0444 COPIER RENT	600.00	1,542.13	-942.13	257.02
TOTAL 0400 PURCHASED PROPERTY SERVICES	51,600.00	5,929.00	45,671.00	11.49
0500 OTHER PURCHASED SERVICES				
9011091 0524 FLEET INSURANCE	102,430.00	112,747.00	-10,317.00	110.07
9011092 0533 ON-LINE NETWORK	.00	1,000.00	-1,000.00	.00
9011091 0538 SHIPPING/DELIVERY/FREIGHT SVCS	148.20	149.78	-1.58	101.07
9011090 0580 TRAVEL - OUT OF DISTRICT	1,000.00	1,032.22	-32.22	103.22
9011091 0580 TRAVEL - OUT OF DISTRICT	900.00	.00	900.00	.00
9011091 0581 TRAVEL-MILEAGE	.00	337.43	-337.43	.00
9011091 0585 TRAVEL - MEALS	100.00	70.00	30.00	70.00
TOTAL 0500 OTHER PURCHASED SERVICES	104,578.20	115,336.43	-10,758.23	110.29
0600 SUPPLIES				
9011091 0610 GENERAL SUPPLIES	4,000.00	108.33	3,891.67	2.71
9011096 0610 GENERAL SUPPLIES	25,000.00	17,326.75	7,673.25	69.31
9011090 0616 FOOD NON INSTR NON FOOD SVC	414.00	413.64	.36	99.91
9011091 0626 GASOLINE	3,000.00	19,650.61	-16,650.61	655.02
9011096 0626 GASOLINE	1,600.00	6,653.93	-5,053.93	415.87
9011092 0627 DIESEL FUEL	175,000.00	196,139.77	-21,139.77	112.08
9011091 0650 SUPPLIES-TECHNOLOGY RELATED	4,000.00	.00	4,000.00	.00
9011091 0653 SOFTWARE-TECH RELATED	12,800.00	27,812.43	-15,012.43	217.28
9011092 0653 SOFTWARE-TECH RELATED	.00	1,384.71	-1,384.71	.00
9011096 0661 LUBRICANTS	13,000.00	11,752.63	1,247.37	90.40
9011096 0662 TIRES/TUBES	50,000.00	41,182.01	8,817.99	82.36
9011096 0663 BUS REPAIR PARTS	120,000.00	154,101.46	-34,101.46	128.42
9011092 0697 OTHER SUPPLIES & MATERIALS	185.00	4,298.35	-4,113.35	999.99
9011096 0697 OTHER SUPPLIES & MATERIALS	.00	1,776.97	-1,776.97	.00
0001019 0699 TRANSPORTATION REIMBURSEMENT	.00	-36,076.53	36,076.53	.00
TOTAL 0600 SUPPLIES	408,999.00	446,525.06	-37,526.06	109.18
0700 PROPERTY				
9011096 0731 MACHINERY/EQUIP (NONINSTRUCT)	500.00	.00	500.00	.00
9011091 0734 COMPUTERS & RELATED EQUIPMENT	.00	73.00	-73.00	.00
TOTAL 0700 PROPERTY	500.00	73.00	427.00	14.60
0800 DEBT SERVICE AND MISCELLANEOUS				
9011091 0810 FEES AND DUES	500.00	513.90	-13.90	102.78

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 40
glkyafpr

GENERAL FUND (1)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
9011092	0810	FEES AND DUES	148.00	241.00	-93.00	162.84
9011091	0893	UNIFORMS	.00	1,398.52	-1,398.52	.00
9011092	0893	UNIFORMS	.00	5,889.99	-5,889.99	.00
9011096	0893	UNIFORMS	800.00	381.26	418.74	47.66
9011095	0896	STUDENT WAGES	.00	947.50	-947.50	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			1,448.00	9,372.17	-7,924.17	647.25
TOTAL 2700 STUDENT TRANSPORTATION			1,942,083.99	2,235,365.45	-293,281.46	115.10
5100 DEBT SERVICE						
0800 DEBT SERVICE AND MISCELLANEOUS						
0001112	0831	REDEMPTION OF PRINCIPAL	645,000.00	.00	645,000.00	.00
0001112	0831	BD23E REDEMPTION OF PRINCIPAL	99,573.00	.00	99,573.00	.00
0001112	0832	BD23E INTEREST ON LEASES & LT LOANS	179,429.00	.00	179,429.00	.00
0001112	0838	KISTA PRINCIPAL	177,813.00	.00	177,813.00	.00
0001112	0838	BFFT KISTA PRINCIPAL	.00	177,813.00	-177,813.00	.00
0001112	0839	KISTA INTEREST	34,623.00	34,623.40	-.40	100.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			1,136,438.00	212,436.40	924,001.60	18.69
TOTAL 5100 DEBT SERVICE			1,136,438.00	212,436.40	924,001.60	18.69
5200 FUND TRANSFERS						
0900 OTHER ITEMS						
0001113	0910	FUND TRANSFERS OUT	50,000.00	584,049.38	-534,049.38	999.99
TOTAL 0900 OTHER ITEMS			50,000.00	584,049.38	-534,049.38	999.99
TOTAL 5200 FUND TRANSFERS			50,000.00	584,049.38	-534,049.38	999.99
5300 CONTINGENCY						
0840 CONTINGENCY						
0001840	0840	CONTINGENCY	1,114,485.98	.00	1,114,485.98	.00
TOTAL 0840 CONTINGENCY			1,114,485.98	.00	1,114,485.98	.00
TOTAL 5300 CONTINGENCY			1,114,485.98	.00	1,114,485.98	.00
TOTAL EXPENDITURES			33,505,324.17	38,108,415.87	-4,603,091.70	113.74
TOTAL FOR GENERAL FUND (1)			330,547.36	2,486,533.66	-2,155,986.30	752.25

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
OTHER REVENUE FROM LOCAL SOURCES							
220	1920	001M	CONTRIBUTIONS/DONATIONS	.00	1,500.00	-1,500.00	.00
220	1920	0021L	CONTRIBUTIONS/DONATIONS	.00	83.40	-83.40	.00
220	1920	002M	CONTRIBUTIONS/DONATIONS	.00	1,500.00	-1,500.00	.00
220	1920	003L	CONTRIBUTIONS/DONATIONS	.00	1,099.16	-1,099.16	.00
220	1920	004M	CONTRIBUTIONS/DONATIONS	.00	5,113.16	-5,113.16	.00
220	1920	005M	CONTRIBUTIONS/DONATIONS	136.94	5,689.31	-5,552.37	999.99
220	1920	006M	CONTRIBUTIONS/DONATIONS	.00	4,545.29	-4,545.29	.00
220	1920	007M	CONTRIBUTIONS/DONATIONS	.00	2,101.25	-2,101.25	.00
220	1920	009M	CONTRIBUTIONS/DONATIONS	.00	55,920.00	-55,920.00	.00
220	1920	010M	CONTRIBUTIONS/DONATIONS	5,000.00	.00	5,000.00	.00
220	1920	011M	CONTRIBUTIONS/DONATIONS	.00	33,740.17	-33,740.17	.00
220	1920	012X	CONTRIBUTIONS/DONATIONS	.00	1,376,267.76	-1,376,267.76	.00
220	1920	013M	CONTRIBUTIONS/DONATIONS	.00	242.16	-242.16	.00
220	1920	016M	CONTRIBUTIONS/DONATIONS	.00	3.77	-3.77	.00
220	1920	022M	CONTRIBUTIONS/DONATIONS	.00	17,827.72	-17,827.72	.00
220	1920	023M	CONTRIBUTIONS/DONATIONS	.00	7,000.00	-7,000.00	.00
220	1920	027M	CONTRIBUTIONS/DONATIONS	.00	2,058.80	-2,058.80	.00
220	1920	028M	CONTRIBUTIONS/DONATIONS	.00	180.00	-180.00	.00
220	1920	029M	CONTRIBUTIONS/DONATIONS	.00	100.00	-100.00	.00
220	1920	034M	CONTRIBUTIONS/DONATIONS	.00	2,000.00	-2,000.00	.00
220	1920	035M	CONTRIBUTIONS/DONATIONS	.00	200.00	-200.00	.00
220	1920	036M	CONTRIBUTIONS/DONATIONS	.00	3,069.58	-3,069.58	.00
220	1920	129XE	CONTRIBUTIONS/DONATIONS	.00	450.00	-450.00	.00
220	1990	008M	MISCELLANEOUS REVENUE	.00	6,640.61	-6,640.61	.00
220	1990	023M	MISCELLANEOUS REVENUE	.00	7,028.00	-7,028.00	.00
220	1990	031M	MISCELLANEOUS REVENUE	.00	1,941.95	-1,941.95	.00
220	1990	033M	MISCELLANEOUS REVENUE	.00	2,500.00	-2,500.00	.00
220	1990	035M	MISCELLANEOUS REVENUE	.00	-200.00	200.00	.00
220	1990	110M	MISCELLANEOUS REVENUE	5,000.00	5,000.00	.00	100.00
220	1990	129XE	MISCELLANEOUS REVENUE	.00	8,226.65	-8,226.65	.00
220	1990	9999Z	MISCELLANEOUS REVENUE	.00	20,926.99	-20,926.99	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				10,136.94	1,572,755.73	-1,562,618.79	999.99
TOTAL REVENUE FROM LOCAL SOURCES				10,136.94	1,572,755.73	-1,562,618.79	999.99
REVENUE FROM STATE SOURCES							
RESTRICTED							
220	3200	080L	RESTRICTED STATE REVENUE	.00	1,163.99	-1,163.99	.00
220	3200	106L	RESTRICTED STATE REVENUE	.00	18,616.15	-18,616.15	.00
220	3200	106M	RESTRICTED STATE REVENUE	548,352.00	353,887.64	194,464.36	64.54
220	3200	10EJ	RESTRICTED STATE REVENUE	.00	313.63	-313.63	.00
220	3200	10EL	RESTRICTED STATE REVENUE	.00	-130.64	130.64	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 42
glkyafrrp

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
220	3200	10EM	RESTRICTED STATE REVENUE			.00	3,622.15	-3,622.15	.00
220	3200	110M	RESTRICTED STATE REVENUE			20,000.00	20,761.40	-761.40	103.81
220	3200	120L	RESTRICTED STATE REVENUE			.00	6,455.44	-6,455.44	.00
220	3200	120M	RESTRICTED STATE REVENUE			97,390.00	95,972.28	1,417.72	98.54
220	3200	128L	RESTRICTED STATE REVENUE			.00	185.57	-185.57	.00
220	3200	128M	RESTRICTED STATE REVENUE			64,260.00	68,513.04	-4,253.04	106.62
220	3200	128MY	RESTRICTED STATE REVENUE			94,522.62	94,522.62	.00	100.00
220	3200	129LW	RESTRICTED STATE REVENUE			.00	-18.80	18.80	.00
220	3200	129ME	RESTRICTED STATE REVENUE			95,157.00	95,157.22	-.22	100.00
220	3200	129MW	RESTRICTED STATE REVENUE			87,967.36	87,967.36	.00	100.00
220	3200	130M	RESTRICTED STATE REVENUE			49,213.00	47,319.45	1,893.55	96.15
220	3200	135L	RESTRICTED STATE REVENUE			.00	98,850.95	-98,850.95	.00
220	3200	135M	RESTRICTED STATE REVENUE			266,868.00	158,815.56	108,052.44	59.51
220	3200	13JM	RESTRICTED STATE REVENUE			3,344.15	3,344.15	.00	100.00
220	3200	14ML	RESTRICTED STATE REVENUE			.00	196.40	-196.40	.00
220	3200	14MM	RESTRICTED STATE REVENUE			43,095.00	35,691.21	7,403.79	82.82
220	3200	162J	RESTRICTED STATE REVENUE			.00	7,731.00	-7,731.00	.00
220	3200	162L	RESTRICTED STATE REVENUE			.00	82,408.55	-82,408.55	.00
220	3200	162M	RESTRICTED STATE REVENUE			50,000.00	-45,601.67	95,601.67	-91.20
220	3200	168L	RESTRICTED STATE REVENUE			.00	12,666.85	-12,666.85	.00
220	3200	168M	RESTRICTED STATE REVENUE			60,417.00	30,808.20	29,608.80	50.99
220	3200	18RM	RESTRICTED STATE REVENUE			120,000.00	109,000.00	11,000.00	90.83
220	3200	192K	RESTRICTED STATE REVENUE			.00	2,137.16	-2,137.16	.00
220	3200	192L	RESTRICTED STATE REVENUE			.00	2,224.85	-2,224.85	.00
220	3200	192M	RESTRICTED STATE REVENUE			.00	67,325.39	-67,325.39	.00
TOTAL RESTRICTED						1,600,586.13	1,459,907.10	140,679.03	91.21
TOTAL REVENUE FROM STATE SOURCES						1,600,586.13	1,459,907.10	140,679.03	91.21
REVENUE FROM FEDERAL SOURCES									
RESTRICTED DIRECT									
220	4300	655L	RESTRICTED DIRECT FEDERAL			.00	84,774.53	-84,774.53	.00
220	4300	655M	RESTRICTED DIRECT FEDERAL			2,241,617.00	2,140,428.72	101,188.28	95.49
TOTAL RESTRICTED DIRECT						2,241,617.00	2,225,203.25	16,413.75	99.27
RESTRICTED THROUGH THE STATE									
220	4500	310F	RESTRICTED FED THRU STATE			.00	-38,707.17	38,707.17	.00
220	4500	310FD	RESTRICTED FED THRU STATE			.00	23,333.50	-23,333.50	.00
220	4500	310FM	RESTRICTED FED THRU STATE			.00	11,228.81	-11,228.81	.00
220	4500	310FN	RESTRICTED FED THRU STATE			.00	3,974.81	-3,974.81	.00
220	4500	310FP	RESTRICTED FED THRU STATE			.00	170.05	-170.05	.00
220	4500	310G	RESTRICTED FED THRU STATE			.00	-46,360.31	46,360.31	.00
220	4500	310GD	RESTRICTED FED THRU STATE			.00	26,252.57	-26,252.57	.00
220	4500	310GM	RESTRICTED FED THRU STATE			.00	5,815.29	-5,815.29	.00
220	4500	310GN	RESTRICTED FED THRU STATE			.00	14,243.31	-14,243.31	.00
220	4500	310GP	RESTRICTED FED THRU STATE			.00	49.14	-49.14	.00
220	4500	310KD	RESTRICTED FED THRU STATE			.00	-3,285.00	3,285.00	.00
220	4500	310KM	RESTRICTED FED THRU STATE			.00	-1,285.12	1,285.12	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 43
glkyafpr

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
220	4500	310L	RESTRICTED	FED THRU	STATE	.00	12,966.47	-12,966.47	.00
220	4500	310M	RESTRICTED	FED THRU	STATE	1,021,113.00	1,007,657.80	13,455.20	98.68
220	4500	310MD	RESTRICTED	FED THRU	STATE	21,745.17	.00	21,745.17	.00
220	4500	310MM	RESTRICTED	FED THRU	STATE	12,302.75	9,361.20	2,941.55	76.09
220	4500	310MN	RESTRICTED	FED THRU	STATE	4,255.00	.00	4,255.00	.00
220	4500	310MP	RESTRICTED	FED THRU	STATE	42.65	.00	42.65	.00
220	4500	314M	RESTRICTED	FED THRU	STATE	68,036.00	.00	68,036.00	.00
220	4500	320ME	RESTRICTED	FED THRU	STATE	.00	267,702.62	-267,702.62	.00
220	4500	337K	RESTRICTED	FED THRU	STATE	.00	15,153.70	-15,153.70	.00
220	4500	337L	RESTRICTED	FED THRU	STATE	.00	633,202.66	-633,202.66	.00
220	4500	337M	RESTRICTED	FED THRU	STATE	864,132.00	6,516.54	857,615.46	.75
220	4500	343L	RESTRICTED	FED THRU	STATE	.00	2,938.00	-2,938.00	.00
220	4500	343M	RESTRICTED	FED THRU	STATE	43,992.00	22,246.06	21,745.94	50.57
220	4500	348LA	RESTRICTED	FED THRU	STATE	.00	3,028.00	-3,028.00	.00
220	4500	348M	RESTRICTED	FED THRU	STATE	49,404.00	48,088.99	1,315.01	97.34
220	4500	401J	RESTRICTED	FED THRU	STATE	.00	431.25	-431.25	.00
220	4500	401K	RESTRICTED	FED THRU	STATE	.00	173,953.70	-173,953.70	.00
220	4500	401L	RESTRICTED	FED THRU	STATE	.00	150,750.00	-150,750.00	.00
220	4500	401M	RESTRICTED	FED THRU	STATE	143,949.00	.00	143,949.00	.00
220	4500	401MM	RESTRICTED	FED THRU	STATE	.00	50,627.94	-50,627.94	.00
220	4500	473GB	RESTRICTED	FED THRU	STATE	.00	-3,386.00	3,386.00	.00
220	4500	473GD	RESTRICTED	FED THRU	STATE	.00	-81.00	81.00	.00
220	4500	473GK	RESTRICTED	FED THRU	STATE	.00	3,467.00	-3,467.00	.00
220	4500	552JS	RESTRICTED	FED THRU	STATE	.00	7,350.65	-7,350.65	.00
220	4500	552K	RESTRICTED	FED THRU	STATE	.00	40,874.41	-40,874.41	.00
220	4500	552KS	RESTRICTED	FED THRU	STATE	.00	11,645.73	-11,645.73	.00
220	4500	552LW	RESTRICTED	FED THRU	STATE	.00	3,470.00	-3,470.00	.00
220	4500	552M	RESTRICTED	FED THRU	STATE	85,135.00	.00	85,135.00	.00
220	4500	617K	RESTRICTED	FED THRU	STATE	.00	105,293.80	-105,293.80	.00
TOTAL RESTRICTED THROUGH THE STATE						2,314,106.57	2,568,689.40	-254,582.83	111.00
THROUGH INTERMEDIATE AGENCIES									
220	4700	6976	FEDERAL REV	THRU	INTERMED SRC	.00	18,275.19	-18,275.19	.00
TOTAL THROUGH INTERMEDIATE AGENCIES						.00	18,275.19	-18,275.19	.00
TOTAL REVENUE FROM FEDERAL SOURCES						4,555,723.57	4,812,167.84	-256,444.27	105.63
OTHER RECEIPTS									
INTERFUND TRANSFERS									
220	5210	162M	FUND TRANSFER			50,000.00	51,186.00	-1,186.00	102.37
220	5231	401L	NCLB TRANSFER FROM TEACH QUALT			.00	-150,750.00	150,750.00	.00
220	5231	401M	NCLB TRANSFER FROM TEACH QUALT			143,949.00	.00	143,949.00	.00
220	5241	310L	NCLB TRANSFER TO TITLE I			.00	150,750.00	-150,750.00	.00
220	5241	310M	NCLB TRANSFER TO TITLE I			171,105.00	.00	171,105.00	.00
TOTAL INTERFUND TRANSFERS						365,054.00	51,186.00	313,868.00	14.02
TOTAL OTHER RECEIPTS						365,054.00	51,186.00	313,868.00	14.02

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL RECEIPTS	6,531,500.64	7,896,016.67	-1,364,516.03	120.89
TOTAL REVENUES	6,531,500.64	7,896,016.67	-1,364,516.03	120.89

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES									
1000 INSTRUCTION									
0100 SALARIES PERSONNEL SERVICES									
0002011	0110	130M	CERTIFIED	PERMANENT	SALARY	49,213.00	45,011.53	4,201.47	91.46
0002118	0110	14MM	CERTIFIED	PERMANENT	SALARY	43,095.00	.00	43,095.00	.00
0002118	0110	320ME	CERTIFIED	PERMANENT	SALARY	.00	131,105.00	-131,105.00	.00
0002118	0110	617K	CERTIFIED	PERMANENT	SALARY	.00	52,121.40	-52,121.40	.00
0002121	0110	337M	CERTIFIED	PERMANENT	SALARY	79,200.00	.00	79,200.00	.00
0102118	0110	192K	CERTIFIED	PERMANENT	SALARY	.00	2,137.16	-2,137.16	.00
0102118	0110	192L	CERTIFIED	PERMANENT	SALARY	.00	2,224.85	-2,224.85	.00
0102118	0110	192M	CERTIFIED	PERMANENT	SALARY	.00	61,886.99	-61,886.99	.00
0102121	0110	337L	CERTIFIED	PERMANENT	SALARY	.00	84,456.00	-84,456.00	.00
0202118	0110	310L	CERTIFIED	PERMANENT	SALARY	.00	14,658.55	-14,658.55	.00
0202118	0110	310M	CERTIFIED	PERMANENT	SALARY	132,775.00	141,932.31	-9,157.31	106.90
0202118	0110	401K	CERTIFIED	PERMANENT	SALARY	.00	27,762.14	-27,762.14	.00
0352118	0110	310L	CERTIFIED	PERMANENT	SALARY	.00	8,972.55	-8,972.55	.00
0352118	0110	310M	CERTIFIED	PERMANENT	SALARY	176,011.00	136,885.35	39,125.65	77.77
0352118	0110	401K	CERTIFIED	PERMANENT	SALARY	.00	31,216.10	-31,216.10	.00
0352121	0110	337L	CERTIFIED	PERMANENT	SALARY	.00	40,265.00	-40,265.00	.00
0452121	0110	337L	CERTIFIED	PERMANENT	SALARY	.00	130,533.04	-130,533.04	.00
0802118	0110	120M	CERTIFIED	PERMANENT	SALARY	8,247.50	.00	8,247.50	.00
0802118	0110	310L	CERTIFIED	PERMANENT	SALARY	.00	64,309.19	-64,309.19	.00
0802118	0110	310M	CERTIFIED	PERMANENT	SALARY	203,936.92	197,803.31	6,133.61	96.99
0802118	0110	401K	CERTIFIED	PERMANENT	SALARY	.00	32,102.00	-32,102.00	.00
0802121	0110	337L	CERTIFIED	PERMANENT	SALARY	.00	59,570.00	-59,570.00	.00
0852121	0110	337M	CERTIFIED	PERMANENT	SALARY	88,043.00	.00	88,043.00	.00
0852198	0110	314M	CERTIFIED	PERMANENT	SALARY	50,000.00	.00	50,000.00	.00
0952118	0110	310L	CERTIFIED	PERMANENT	SALARY	.00	7,555.58	-7,555.58	.00
0952118	0110	310M	CERTIFIED	PERMANENT	SALARY	131,798.00	89,277.18	42,520.82	67.74
0952118	0110	401K	CERTIFIED	PERMANENT	SALARY	.00	11,467.76	-11,467.76	.00
0952121	0110	337M	CERTIFIED	PERMANENT	SALARY	20,400.00	.00	20,400.00	.00
0972118	0110	120M	CERTIFIED	PERMANENT	SALARY	8,247.50	.00	8,247.50	.00
0972118	0110	310L	CERTIFIED	PERMANENT	SALARY	.00	11,130.91	-11,130.91	.00
0972118	0110	310M	CERTIFIED	PERMANENT	SALARY	126,405.00	128,618.03	-2,213.03	101.75
0972118	0110	401J	CERTIFIED	PERMANENT	SALARY	.00	431.25	-431.25	.00
0972118	0110	401K	CERTIFIED	PERMANENT	SALARY	.00	29,413.81	-29,413.81	.00
1202017	0110	106L	CERTIFIED	PERMANENT	SALARY	.00	-26,857.03	26,857.03	.00
1202017	0110	106M	CERTIFIED	PERMANENT	SALARY	163,826.00	26,857.03	136,968.97	16.39
1982001	0110	135L	CERTIFIED	PERMANENT	SALARY	.00	34,009.31	-34,009.31	.00
1982001	0110	135M	CERTIFIED	PERMANENT	SALARY	115,791.30	117,152.49	-1,361.19	101.18
1982001	0110	655M	CERTIFIED	PERMANENT	SALARY	523,495.00	455,324.20	68,170.80	86.98
1982006	0110	655M	CERTIFIED	PERMANENT	SALARY	85,799.00	153,236.90	-67,437.90	178.60
0002118	0111	320ME	CERTIFIED	EXTENDED	EMPLOYMENT	.00	35,433.79	-35,433.79	.00
0102121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,695.35	-1,695.35	.00
0202121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,624.78	-1,624.78	.00
0352121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,904.49	-1,904.49	.00
0452121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,860.79	-1,860.79	.00
0802121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,904.49	-1,904.49	.00
0952121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,904.49	-1,904.49	.00
0972121	0111	337L	CERTIFIED	EXTENDED	EMPLOYMENT	.00	1,747.27	-1,747.27	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 46
glkyafpr

SPECIAL REVENUE (2)					BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1982001	0111	135L	CERTIFIED	EXTENDED EMPLOYMENT	.00	92.85	-92.85	.00
1982001	0111	135M	CERTIFIED	EXTENDED EMPLOYMENT	.00	390.00	-390.00	.00
1982001	0111	655M	CERTIFIED	EXTENDED EMPLOYMENT	5,915.00	7,853.31	-1,938.31	132.77
1982006	0111	655M	CERTIFIED	EXTENDED EMPLOYMENT	.00	580.38	-580.38	.00
0002118	0112	310M	CERTIFIED	EXTRA SERVICE	1,500.00	.00	1,500.00	.00
0002118	0112	320ME	CERTIFIED	EXTRA SERVICE	.00	20,800.00	-20,800.00	.00
0002121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0002121	0112	337M	CERTIFIED	EXTRA SERVICE	4,781.00	.00	4,781.00	.00
0102121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0102121	0112	337M	CERTIFIED	EXTRA SERVICE	3,601.00	.00	3,601.00	.00
0202118	0112	310MM	CERTIFIED	EXTRA SERVICE	1,000.00	1,000.00	.00	100.00
0202121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0202121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
0352118	0112	310MM	CERTIFIED	EXTRA SERVICE	1,000.00	1,000.00	.00	100.00
0352121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0352121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
0452121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,423.08	-2,423.08	.00
0802118	0112	310MM	CERTIFIED	EXTRA SERVICE	1,000.00	1,000.00	.00	100.00
0802121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0802121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
0852121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
0902121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
0952118	0112	310MM	CERTIFIED	EXTRA SERVICE	1,000.00	1,000.00	.00	100.00
0952121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0952121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
0972118	0112	310MM	CERTIFIED	EXTRA SERVICE	1,000.00	1,000.00	.00	100.00
0972121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0972121	0112	337M	CERTIFIED	EXTRA SERVICE	1,800.00	.00	1,800.00	.00
1982121	0112	337L	CERTIFIED	EXTRA SERVICE	.00	2,520.00	-2,520.00	.00
0002118	0113	10EJ	OTHER	CERTIFIED SALARY	.00	313.63	-313.63	.00
0002118	0113	10EL	OTHER	CERTIFIED SALARY	.00	-130.64	130.64	.00
0002118	0113	10EM	OTHER	CERTIFIED SALARY	.00	3,439.16	-3,439.16	.00
0002118	0113	310M	OTHER	CERTIFIED SALARY	6,000.00	.00	6,000.00	.00
0002118	0113	320ME	OTHER	CERTIFIED SALARY	.00	31,807.00	-31,807.00	.00
0002121	0113	337K	OTHER	CERTIFIED SALARY	.00	420.00	-420.00	.00
0002121	0113	337L	OTHER	CERTIFIED SALARY	.00	1,050.00	-1,050.00	.00
0102118	0113	120M	OTHER	CERTIFIED SALARY	.00	4,252.50	-4,252.50	.00
0102121	0113	337L	OTHER	CERTIFIED SALARY	.00	1,540.00	-1,540.00	.00
0202118	0113	120M	OTHER	CERTIFIED SALARY	8,247.50	6,440.00	1,807.50	78.08
0202121	0113	337L	OTHER	CERTIFIED SALARY	.00	3,920.00	-3,920.00	.00
0352118	0113	120M	OTHER	CERTIFIED SALARY	19,000.00	5,880.00	13,120.00	30.95
0352118	0113	310M	OTHER	CERTIFIED SALARY	.00	910.00	-910.00	.00
0352121	0113	337L	OTHER	CERTIFIED SALARY	.00	3,360.00	-3,360.00	.00
0802118	0113	120M	OTHER	CERTIFIED SALARY	.00	2,467.50	-2,467.50	.00
0802121	0113	337L	OTHER	CERTIFIED SALARY	.00	420.00	-420.00	.00
0952118	0113	120M	OTHER	CERTIFIED SALARY	8,247.50	.00	8,247.50	.00
0972121	0113	337L	OTHER	CERTIFIED SALARY	.00	350.00	-350.00	.00
1202017	0113	106M	OTHER	CERTIFIED SALARY	10,000.00	8,085.00	1,915.00	80.85
1982006	0113	135M	OTHER	CERTIFIED SALARY	.00	210.00	-210.00	.00
0102118	0114	192M	NATIONAL BOARD	CERTIFICATION	.00	2,000.00	-2,000.00	.00
0002121	0120	337M	CERTIFIED	SUBSTITUTE SALARY	7,653.00	.00	7,653.00	.00
1982006	0120	655M	CERTIFIED	SUBSTITUTE SALARY	.00	5,980.00	-5,980.00	.00
0002118	0130	110M	CLASSIFIED	REGULAR SALARY	20,325.00	21,570.07	-1,245.07	106.13

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0002118	0130	120M	CLASSIFIED	REGULAR	SALARY	26,400.00	26,438.40	-38.40	100.15
0102118	0130	120M	CLASSIFIED	REGULAR	SALARY	19,000.00	13,018.43	5,981.57	68.52
0202121	0130	337L	CLASSIFIED	REGULAR	SALARY	.00	24,364.41	-24,364.41	.00
0202121	0130	337M	CLASSIFIED	REGULAR	SALARY	53,911.00	.00	53,911.00	.00
0352118	0130	120M	CLASSIFIED	REGULAR	SALARY	.00	12,163.20	-12,163.20	.00
0352118	0130	6976	CLASSIFIED	REGULAR	SALARY	.00	13,881.00	-13,881.00	.00
0352121	0130	337L	CLASSIFIED	REGULAR	SALARY	.00	18,726.26	-18,726.26	.00
0352121	0130	337M	CLASSIFIED	REGULAR	SALARY	40,000.00	.00	40,000.00	.00
0952118	0130	120M	CLASSIFIED	REGULAR	SALARY	13,384.50	.00	13,384.50	.00
0952121	0130	337M	CLASSIFIED	REGULAR	SALARY	21,390.00	.00	21,390.00	.00
0972012	0130	310M	CLASSIFIED	REGULAR	SALARY	.00	8,041.65	-8,041.65	.00
0972118	0130	120M	CLASSIFIED	REGULAR	SALARY	.00	6,303.79	-6,303.79	.00
0972118	0130	310M	CLASSIFIED	REGULAR	SALARY	14,482.00	.00	14,482.00	.00
0972121	0130	337M	CLASSIFIED	REGULAR	SALARY	13,165.00	.00	13,165.00	.00
1982001	0130	135M	CLASSIFIED	REGULAR	SALARY	.01	.00	.01	.00
1982001	0130	655M	CLASSIFIED	REGULAR	SALARY	229,962.00	130,106.08	99,855.92	56.58
1982006	0130	135L	CLASSIFIED	REGULAR	SALARY	.00	6,229.25	-6,229.25	.00
1982006	0130	135M	CLASSIFIED	REGULAR	SALARY	108,910.50	26,128.02	82,782.48	23.99
1982006	0130	343M	CLASSIFIED	REGULAR	SALARY	31,105.00	.00	31,105.00	.00
1982006	0130	655L	CLASSIFIED	REGULAR	SALARY	.00	3,605.53	-3,605.53	.00
1982006	0130	655M	CLASSIFIED	REGULAR	SALARY	300,000.00	330,684.94	-30,684.94	110.23
0002121	0131	337L	OTHER CLASSIFIED	SALARY		.00	195.30	-195.30	.00
0102121	0131	337L	OTHER CLASSIFIED	SALARY		.00	630.07	-630.07	.00
0202121	0131	337L	OTHER CLASSIFIED	SALARY		.00	1,320.15	-1,320.15	.00
0352118	0131	120M	OTHER CLASSIFIED	SALARY		.00	64.48	-64.48	.00
0352118	0131	310M	OTHER CLASSIFIED	SALARY		.00	13.08	-13.08	.00
0352118	0131	6976	OTHER CLASSIFIED	SALARY		.00	152.25	-152.25	.00
0352121	0131	337L	OTHER CLASSIFIED	SALARY		.00	512.82	-512.82	.00
0802121	0131	337L	OTHER CLASSIFIED	SALARY		.00	430.23	-430.23	.00
0952121	0131	337L	OTHER CLASSIFIED	SALARY		.00	467.41	-467.41	.00
0972121	0131	337L	OTHER CLASSIFIED	SALARY		.00	328.04	-328.04	.00
1982001	0131	135M	OTHER CLASSIFIED	SALARY		.00	431.15	-431.15	.00
1982001	0131	655M	OTHER CLASSIFIED	SALARY		.00	1,303.42	-1,303.42	.00
1982006	0131	135L	OTHER CLASSIFIED	SALARY		.00	58.62	-58.62	.00
1982006	0131	135M	OTHER CLASSIFIED	SALARY		.00	246.39	-246.39	.00
1982006	0131	343M	OTHER CLASSIFIED	SALARY		.00	1,909.34	-1,909.34	.00
1982006	0131	655L	OTHER CLASSIFIED	SALARY		.00	11.75	-11.75	.00
1982006	0131	655M	OTHER CLASSIFIED	SALARY		.00	3,335.66	-3,335.66	.00
0002121	0140	337L	CLASSIFIED	OVERTIME	SALARY	.00	99.30	-99.30	.00
0002121	0140	337M	CLASSIFIED	OVERTIME	SALARY	5,000.00	.00	5,000.00	.00
0102121	0140	337L	CLASSIFIED	OVERTIME	SALARY	.00	63.66	-63.66	.00
0202121	0140	337L	CLASSIFIED	OVERTIME	SALARY	.00	96.40	-96.40	.00
0352121	0140	337L	CLASSIFIED	OVERTIME	SALARY	.00	40.78	-40.78	.00
0802121	0140	337L	CLASSIFIED	OVERTIME	SALARY	.00	106.04	-106.04	.00
0952121	0140	337L	CLASSIFIED	OVERTIME	SALARY	.00	19.28	-19.28	.00
1982001	0140	655M	CLASSIFIED	OVERTIME	SALARY	.00	125.37	-125.37	.00
1982006	0140	343M	CLASSIFIED	OVERTIME	SALARY	.00	336.28	-336.28	.00
1982006	0140	655M	CLASSIFIED	OVERTIME	SALARY	.00	555.47	-555.47	.00
0002121	0150	337M	CLASSIFIED	SUBSTITUTE	SALARY	10,000.00	.00	10,000.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES						3,005,863.23	3,144,772.88	-138,909.65	104.62
0200 EMPLOYEE BENEFITS									

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 48
glkyafpr

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0002118	0221	110M	EMPLOYER FICA CONTRIBUTION			950.00	935.98	14.02	98.52
0002118	0221	120M	EMPLOYER FICA CONTRIBUTION			.00	1,603.53	-1,603.53	.00
0002121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	17.44	-17.44	.00
0002121	0221	337M	EMPLOYER FICA CONTRIBUTION			930.00	.00	930.00	.00
0102118	0221	120M	EMPLOYER FICA CONTRIBUTION			.00	620.97	-620.97	.00
0102121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	39.17	-39.17	.00
0202121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	1,334.62	-1,334.62	.00
0202121	0221	337M	EMPLOYER FICA CONTRIBUTION			3,125.00	.00	3,125.00	.00
0352118	0221	120M	EMPLOYER FICA CONTRIBUTION			.00	651.27	-651.27	.00
0352118	0221	310M	EMPLOYER FICA CONTRIBUTION			.00	.81	-.81	.00
0352118	0221	6976	EMPLOYER FICA CONTRIBUTION			.00	870.06	-870.06	.00
0352121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	1,065.03	-1,065.03	.00
0352121	0221	337M	EMPLOYER FICA CONTRIBUTION			2,500.00	.00	2,500.00	.00
0802121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	31.32	-31.32	.00
0952121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	29.67	-29.67	.00
0952121	0221	337M	EMPLOYER FICA CONTRIBUTION			1,220.00	.00	1,220.00	.00
0972012	0221	310M	EMPLOYER FICA CONTRIBUTION			.00	498.68	-498.68	.00
0972118	0221	120L	EMPLOYER FICA CONTRIBUTION			.00	80.53	-80.53	.00
0972118	0221	120M	EMPLOYER FICA CONTRIBUTION			.00	165.82	-165.82	.00
0972118	0221	310M	EMPLOYER FICA CONTRIBUTION			898.00	.00	898.00	.00
0972121	0221	337L	EMPLOYER FICA CONTRIBUTION			.00	20.06	-20.06	.00
0972121	0221	337M	EMPLOYER FICA CONTRIBUTION			665.00	.00	665.00	.00
1982001	0221	135M	EMPLOYER FICA CONTRIBUTION			.01	24.76	-24.75	999.99
1982001	0221	655M	EMPLOYER FICA CONTRIBUTION			14,258.00	7,578.04	6,679.96	53.15
1982006	0221	135L	EMPLOYER FICA CONTRIBUTION			.00	361.14	-361.14	.00
1982006	0221	135M	EMPLOYER FICA CONTRIBUTION			5,231.13	1,529.16	3,701.97	29.23
1982006	0221	343M	EMPLOYER FICA CONTRIBUTION			1,929.00	97.51	1,831.49	5.05
1982006	0221	655L	EMPLOYER FICA CONTRIBUTION			.00	209.67	-209.67	.00
1982006	0221	655M	EMPLOYER FICA CONTRIBUTION			18,604.00	19,679.14	-1,075.14	105.78
0002011	0222	130M	EMPLOYER MEDICARE CONTRIBUTION			.00	645.68	-645.68	.00
0002118	0222	10EM	EMPLOYER MEDICARE CONTRIBUTION			.00	52.55	-52.55	.00
0002118	0222	110M	EMPLOYER MEDICARE CONTRIBUTION			224.00	218.83	5.17	97.69
0002118	0222	120M	EMPLOYER MEDICARE CONTRIBUTION			.00	375.03	-375.03	.00
0002118	0222	320ME	EMPLOYER MEDICARE CONTRIBUTION			.00	3,149.52	-3,149.52	.00
0002118	0222	617K	EMPLOYER MEDICARE CONTRIBUTION			.00	726.19	-726.19	.00
0002121	0222	337K	EMPLOYER MEDICARE CONTRIBUTION			.00	5.60	-5.60	.00
0002121	0222	337L	EMPLOYER MEDICARE CONTRIBUTION			.00	52.35	-52.35	.00
0002121	0222	337M	EMPLOYER MEDICARE CONTRIBUTION			751.97	.00	751.97	.00
0102118	0222	120M	EMPLOYER MEDICARE CONTRIBUTION			.00	203.97	-203.97	.00
0102118	0222	192M	EMPLOYER MEDICARE CONTRIBUTION			.00	921.40	-921.40	.00
0102121	0222	337L	EMPLOYER MEDICARE CONTRIBUTION			.00	90.42	-90.42	.00
0102121	0222	337M	EMPLOYER MEDICARE CONTRIBUTION			50.00	.00	50.00	.00
0202118	0222	120M	EMPLOYER MEDICARE CONTRIBUTION			.00	91.19	-91.19	.00
0202118	0222	310L	EMPLOYER MEDICARE CONTRIBUTION			.00	207.39	-207.39	.00
0202118	0222	310M	EMPLOYER MEDICARE CONTRIBUTION			1,925.00	2,047.54	-122.54	106.37
0202118	0222	310MM	EMPLOYER MEDICARE CONTRIBUTION			15.00	13.59	1.41	90.60
0202118	0222	401K	EMPLOYER MEDICARE CONTRIBUTION			.00	404.26	-404.26	.00
0202121	0222	337L	EMPLOYER MEDICARE CONTRIBUTION			.00	424.88	-424.88	.00
0202121	0222	337M	EMPLOYER MEDICARE CONTRIBUTION			735.00	.00	735.00	.00
0352118	0222	120M	EMPLOYER MEDICARE CONTRIBUTION			.00	232.98	-232.98	.00
0352118	0222	310L	EMPLOYER MEDICARE CONTRIBUTION			.00	124.97	-124.97	.00
0352118	0222	310M	EMPLOYER MEDICARE CONTRIBUTION			2,552.00	1,952.28	599.72	76.50

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 49
glkyafpr

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0352118	0222	310MM	EMPLOYER	MEDICARE	CONTRIBUTION	12.75	14.35	-1.60	112.55
0352118	0222	401K	EMPLOYER	MEDICARE	CONTRIBUTION	.00	448.44	-448.44	.00
0352118	0222	6976	EMPLOYER	MEDICARE	CONTRIBUTION	.00	203.45	-203.45	.00
0352121	0222	337L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	357.57	-357.57	.00
0352121	0222	337M	EMPLOYER	MEDICARE	CONTRIBUTION	625.00	.00	625.00	.00
0452121	0222	337L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	982.50	-982.50	.00
0802118	0222	120M	EMPLOYER	MEDICARE	CONTRIBUTION	.00	34.65	-34.65	.00
0802118	0222	310L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	906.39	-906.39	.00
0802118	0222	310M	EMPLOYER	MEDICARE	CONTRIBUTION	3,090.00	2,747.90	342.10	88.93
0802118	0222	310MM	EMPLOYER	MEDICARE	CONTRIBUTION	15.00	14.31	.69	95.40
0802118	0222	401K	EMPLOYER	MEDICARE	CONTRIBUTION	.00	426.22	-426.22	.00
0802121	0222	337L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	73.17	-73.17	.00
0802121	0222	337M	EMPLOYER	MEDICARE	CONTRIBUTION	26.00	.00	26.00	.00
0852121	0222	337M	EMPLOYER	MEDICARE	CONTRIBUTION	1,303.00	.00	1,303.00	.00
0852198	0222	314M	EMPLOYER	MEDICARE	CONTRIBUTION	650.00	.00	650.00	.00
0902121	0222	337M	EMPLOYER	MEDICARE	CONTRIBUTION	21.00	.00	21.00	.00
0952118	0222	310L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	104.41	-104.41	.00
0952118	0222	310M	EMPLOYER	MEDICARE	CONTRIBUTION	1,911.00	1,280.57	630.43	67.01
0952118	0222	310MM	EMPLOYER	MEDICARE	CONTRIBUTION	15.00	14.33	.67	95.53
0952118	0222	401K	EMPLOYER	MEDICARE	CONTRIBUTION	.00	169.38	-169.38	.00
0952121	0222	337L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	66.78	-66.78	.00
0952121	0222	337M	EMPLOYER	MEDICARE	CONTRIBUTION	640.00	.00	640.00	.00
0972012	0222	310M	EMPLOYER	MEDICARE	CONTRIBUTION	.00	116.49	-116.49	.00
0972118	0222	120M	EMPLOYER	MEDICARE	CONTRIBUTION	.00	57.64	-57.64	.00
0972118	0222	310L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	161.42	-161.42	.00
0972118	0222	310M	EMPLOYER	MEDICARE	CONTRIBUTION	2,043.00	1,800.90	242.10	88.15
0972118	0222	310MM	EMPLOYER	MEDICARE	CONTRIBUTION	15.00	14.32	.68	95.47
0972118	0222	401K	EMPLOYER	MEDICARE	CONTRIBUTION	.00	415.92	-415.92	.00
0972121	0222	337L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	69.25	-69.25	.00
0972121	0222	337M	EMPLOYER	MEDICARE	CONTRIBUTION	176.00	.00	176.00	.00
1202017	0222	106M	EMPLOYER	MEDICARE	CONTRIBUTION	50.00	110.39	-60.39	220.78
1982001	0222	135L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	471.88	-471.88	.00
1982001	0222	135M	EMPLOYER	MEDICARE	CONTRIBUTION	1,679.11	1,641.64	37.47	97.77
1982001	0222	655M	EMPLOYER	MEDICARE	CONTRIBUTION	10,186.00	8,286.04	1,899.96	81.35
1982006	0222	135L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	84.48	-84.48	.00
1982006	0222	135M	EMPLOYER	MEDICARE	CONTRIBUTION	1,222.84	360.52	862.32	29.48
1982006	0222	343M	EMPLOYER	MEDICARE	CONTRIBUTION	451.00	22.80	428.20	5.06
1982006	0222	655L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	49.03	-49.03	.00
1982006	0222	655M	EMPLOYER	MEDICARE	CONTRIBUTION	4,350.00	6,849.86	-2,499.86	157.47
1982121	0222	337L	EMPLOYER	MEDICARE	CONTRIBUTION	.00	35.70	-35.70	.00
0002011	0231	130M	KTRS	EMPLOYER	CONTRIBUTION	.00	1,350.26	-1,350.26	.00
0002118	0231	10EM	KTRS	EMPLOYER	CONTRIBUTION	.00	108.71	-108.71	.00
0002118	0231	320ME	KTRS	EMPLOYER	CONTRIBUTION	.00	30,170.92	-30,170.92	.00
0002118	0231	617K	KTRS	EMPLOYER	CONTRIBUTION	.00	8,610.30	-8,610.30	.00
0002121	0231	337K	KTRS	EMPLOYER	CONTRIBUTION	.00	57.75	-57.75	.00
0002121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	571.38	-571.38	.00
0002121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	7,000.00	.00	7,000.00	.00
0102118	0231	120M	KTRS	EMPLOYER	CONTRIBUTION	.00	127.52	-127.52	.00
0102118	0231	192M	KTRS	EMPLOYER	CONTRIBUTION	.00	2,047.50	-2,047.50	.00
0102121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	975.00	-975.00	.00
0102121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	1,000.00	.00	1,000.00	.00
0202118	0231	120M	KTRS	EMPLOYER	CONTRIBUTION	.00	193.22	-193.22	.00
0202118	0231	310L	KTRS	EMPLOYER	CONTRIBUTION	.00	2,303.55	-2,303.55	.00

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0202118	0231	310M	KTRS	EMPLOYER	CONTRIBUTION	21,383.00	22,858.29	-1,475.29	106.90
0202118	0231	310MM	KTRS	EMPLOYER	CONTRIBUTION	161.00	161.18	-.18	100.11
0202118	0231	401K	KTRS	EMPLOYER	CONTRIBUTION	.00	4,528.32	-4,528.32	.00
0202121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	1,298.75	-1,298.75	.00
0202121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	400.00	.00	400.00	.00
0352118	0231	120M	KTRS	EMPLOYER	CONTRIBUTION	.00	176.40	-176.40	.00
0352118	0231	310L	KTRS	EMPLOYER	CONTRIBUTION	.00	1,307.89	-1,307.89	.00
0352118	0231	310M	KTRS	EMPLOYER	CONTRIBUTION	28,347.00	21,303.82	7,043.18	75.15
0352118	0231	310MM	KTRS	EMPLOYER	CONTRIBUTION	161.00	171.08	-10.08	106.26
0352118	0231	401K	KTRS	EMPLOYER	CONTRIBUTION	.00	5,079.12	-5,079.12	.00
0352121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	1,287.39	-1,287.39	.00
0352121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	277.00	.00	277.00	.00
0452121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	11,778.03	-11,778.03	.00
0802118	0231	120M	KTRS	EMPLOYER	CONTRIBUTION	.00	74.02	-74.02	.00
0802118	0231	310L	KTRS	EMPLOYER	CONTRIBUTION	.00	7,104.98	-7,104.98	.00
0802118	0231	310M	KTRS	EMPLOYER	CONTRIBUTION	34,319.00	32,596.05	1,722.95	94.98
0802118	0231	310MM	KTRS	EMPLOYER	CONTRIBUTION	161.00	171.08	-10.08	106.26
0802118	0231	401K	KTRS	EMPLOYER	CONTRIBUTION	.00	5,551.80	-5,551.80	.00
0802121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	780.31	-780.31	.00
0802121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	255.00	.00	255.00	.00
0852121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	14,470.00	.00	14,470.00	.00
0852198	0231	314M	KTRS	EMPLOYER	CONTRIBUTION	7,250.00	.00	7,250.00	.00
0902121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	255.00	.00	255.00	.00
0952118	0231	310L	KTRS	EMPLOYER	CONTRIBUTION	.00	1,118.12	-1,118.12	.00
0952118	0231	310M	KTRS	EMPLOYER	CONTRIBUTION	21,226.00	14,022.43	7,203.57	66.06
0952118	0231	310MM	KTRS	EMPLOYER	CONTRIBUTION	161.00	160.97	.03	99.98
0952118	0231	401K	KTRS	EMPLOYER	CONTRIBUTION	.00	2,022.30	-2,022.30	.00
0952121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	712.67	-712.67	.00
0952121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	5,915.00	.00	5,915.00	.00
0972118	0231	310L	KTRS	EMPLOYER	CONTRIBUTION	.00	1,863.42	-1,863.42	.00
0972118	0231	310M	KTRS	EMPLOYER	CONTRIBUTION	20,358.00	20,983.13	-625.13	103.07
0972118	0231	310MM	KTRS	EMPLOYER	CONTRIBUTION	161.00	171.08	-10.08	106.26
0972118	0231	401K	KTRS	EMPLOYER	CONTRIBUTION	.00	4,770.84	-4,770.84	.00
0972121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	747.08	-747.08	.00
0972121	0231	337M	KTRS	EMPLOYER	CONTRIBUTION	258.30	.00	258.30	.00
1202017	0231	106M	KTRS	EMPLOYER	CONTRIBUTION	150.00	242.57	-92.57	161.71
1982001	0231	135L	KTRS	EMPLOYER	CONTRIBUTION	.00	1,023.02	-1,023.02	.00
1982001	0231	135M	KTRS	EMPLOYER	CONTRIBUTION	18,648.08	3,526.20	15,121.88	18.91
1982001	0231	655M	KTRS	EMPLOYER	CONTRIBUTION	80,827.00	75,806.55	5,020.45	93.79
1982006	0231	135M	KTRS	EMPLOYER	CONTRIBUTION	.00	6.30	-6.30	.00
1982006	0231	655M	KTRS	EMPLOYER	CONTRIBUTION	14,675.00	24,086.82	-9,411.82	164.14
1982121	0231	337L	KTRS	EMPLOYER	CONTRIBUTION	.00	405.87	-405.87	.00
0002118	0232	110M	CERS	EMPLOYER	CONTRIBUTION	3,321.00	2,912.24	408.76	87.69
0002118	0232	120M	CERS	EMPLOYER	CONTRIBUTION	.00	4,922.81	-4,922.81	.00
0002121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	54.86	-54.86	.00
0102118	0232	120M	CERS	EMPLOYER	CONTRIBUTION	.00	2,423.98	-2,423.98	.00
0102121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	129.17	-129.17	.00
0202121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	4,800.43	-4,800.43	.00
0202121	0232	337M	CERS	EMPLOYER	CONTRIBUTION	9,155.00	.00	9,155.00	.00
0352118	0232	120M	CERS	EMPLOYER	CONTRIBUTION	.00	2,276.85	-2,276.85	.00
0352118	0232	310M	CERS	EMPLOYER	CONTRIBUTION	.00	2.44	-2.44	.00
0352118	0232	6976	CERS	EMPLOYER	CONTRIBUTION	.00	2,612.98	-2,612.98	.00
0352121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	3,589.94	-3,589.94	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 51
glkyafpr

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0352121	0232	337M	CERS	EMPLOYER	CONTRIBUTION	6,800.00	.00	6,800.00	.00
0802121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	99.85	-99.85	.00
0952121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	90.62	-90.62	.00
0952121	0232	337M	CERS	EMPLOYER	CONTRIBUTION	3,680.00	.00	3,680.00	.00
0972012	0232	310M	CERS	EMPLOYER	CONTRIBUTION	.00	1,497.36	-1,497.36	.00
0972118	0232	120M	CERS	EMPLOYER	CONTRIBUTION	.00	1,173.74	-1,173.74	.00
0972118	0232	310M	CERS	EMPLOYER	CONTRIBUTION	3,380.00	.00	3,380.00	.00
0972121	0232	337L	CERS	EMPLOYER	CONTRIBUTION	.00	61.08	-61.08	.00
0972121	0232	337M	CERS	EMPLOYER	CONTRIBUTION	2,150.00	.00	2,150.00	.00
1982001	0232	135M	CERS	EMPLOYER	CONTRIBUTION	.01	80.27	-80.26	999.99
1982001	0232	655M	CERS	EMPLOYER	CONTRIBUTION	53,673.00	24,490.40	29,182.60	45.63
1982006	0232	135L	CERS	EMPLOYER	CONTRIBUTION	.00	1,170.79	-1,170.79	.00
1982006	0232	135M	CERS	EMPLOYER	CONTRIBUTION	22,603.57	4,910.95	17,692.62	21.73
1982006	0232	343M	CERS	EMPLOYER	CONTRIBUTION	8,333.00	418.13	7,914.87	5.02
1982006	0232	655L	CERS	EMPLOYER	CONTRIBUTION	.00	673.54	-673.54	.00
1982006	0232	655M	CERS	EMPLOYER	CONTRIBUTION	70,033.00	62,298.08	7,734.92	88.96
0002011	0253	130M	KSBA	UNEMPLOYMENT	INSURANCE	.00	41.96	-41.96	.00
0002118	0253	110M	KSBA	UNEMPLOYMENT	INSURANCE	60.00	30.43	29.57	50.72
0002118	0253	120M	KSBA	UNEMPLOYMENT	INSURANCE	.00	38.69	-38.69	.00
0002118	0253	320ME	KSBA	UNEMPLOYMENT	INSURANCE	.00	120.00	-120.00	.00
0002118	0253	617K	KSBA	UNEMPLOYMENT	INSURANCE	.00	180.00	-180.00	.00
0002121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	3.41	-3.41	.00
0002121	0253	337M	KSBA	UNEMPLOYMENT	INSURANCE	120.00	.00	120.00	.00
0102118	0253	120M	KSBA	UNEMPLOYMENT	INSURANCE	.00	23.51	-23.51	.00
0102118	0253	192M	KSBA	UNEMPLOYMENT	INSURANCE	.00	60.00	-60.00	.00
0102121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	9.32	-9.32	.00
0102121	0253	337M	KSBA	UNEMPLOYMENT	INSURANCE	60.00	.00	60.00	.00
0202118	0253	310M	KSBA	UNEMPLOYMENT	INSURANCE	180.00	180.00	.00	100.00
0202118	0253	310MM	KSBA	UNEMPLOYMENT	INSURANCE	120.00	.86	119.14	.72
0202121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	66.21	-66.21	.00
0202121	0253	337M	KSBA	UNEMPLOYMENT	INSURANCE	120.00	.00	120.00	.00
0352118	0253	120M	KSBA	UNEMPLOYMENT	INSURANCE	.00	41.59	-41.59	.00
0352118	0253	310L	KSBA	UNEMPLOYMENT	INSURANCE	.00	33.56	-33.56	.00
0352118	0253	310M	KSBA	UNEMPLOYMENT	INSURANCE	240.00	266.09	-26.09	110.87
0352118	0253	310MM	KSBA	UNEMPLOYMENT	INSURANCE	60.00	1.03	58.97	1.72
0352118	0253	6976	KSBA	UNEMPLOYMENT	INSURANCE	.00	103.26	-103.26	.00
0352121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	74.02	-74.02	.00
0352121	0253	337M	KSBA	UNEMPLOYMENT	INSURANCE	150.00	.00	150.00	.00
0452121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	60.00	-60.00	.00
0802118	0253	120M	KSBA	UNEMPLOYMENT	INSURANCE	.00	.99	-.99	.00
0802118	0253	310L	KSBA	UNEMPLOYMENT	INSURANCE	.00	33.55	-33.55	.00
0802118	0253	310M	KSBA	UNEMPLOYMENT	INSURANCE	300.00	406.52	-106.52	135.51
0802118	0253	310MM	KSBA	UNEMPLOYMENT	INSURANCE	120.00	1.00	119.00	.83
0802121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	5.18	-5.18	.00
0802121	0253	337M	KSBA	UNEMPLOYMENT	INSURANCE	25.00	.00	25.00	.00
0852198	0253	314M	KSBA	UNEMPLOYMENT	INSURANCE	60.00	.00	60.00	.00
0952118	0253	310L	KSBA	UNEMPLOYMENT	INSURANCE	.00	52.29	-52.29	.00
0952118	0253	310M	KSBA	UNEMPLOYMENT	INSURANCE	180.00	187.74	-7.74	104.30
0952118	0253	310MM	KSBA	UNEMPLOYMENT	INSURANCE	60.00	.79	59.21	1.32
0952121	0253	337L	KSBA	UNEMPLOYMENT	INSURANCE	.00	5.64	-5.64	.00
0952121	0253	337M	KSBA	UNEMPLOYMENT	INSURANCE	240.00	.00	240.00	.00
0972012	0253	310M	KSBA	UNEMPLOYMENT	INSURANCE	.00	32.99	-32.99	.00
0972118	0253	120M	KSBA	UNEMPLOYMENT	INSURANCE	.00	23.69	-23.69	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 52
glkyafrrp

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0972118	0253	310M	KSBA UNEMPLOYMENT INSURANCE	240.00	234.76	5.24	97.82
0972118	0253	310MM	KSBA UNEMPLOYMENT INSURANCE	60.00	1.12	58.88	1.87
0972121	0253	337L	KSBA UNEMPLOYMENT INSURANCE	.00	3.71	-3.71	.00
0972121	0253	337M	KSBA UNEMPLOYMENT INSURANCE	120.00	.00	120.00	.00
1202017	0253	106M	KSBA UNEMPLOYMENT INSURANCE	10.00	3.65	6.35	36.50
1982001	0253	135L	KSBA UNEMPLOYMENT INSURANCE	.00	58.32	-58.32	.00
1982001	0253	135M	KSBA UNEMPLOYMENT INSURANCE	147.07	133.89	13.18	91.04
1982001	0253	655M	KSBA UNEMPLOYMENT INSURANCE	1,500.00	1,077.93	422.07	71.86
1982006	0253	135L	KSBA UNEMPLOYMENT INSURANCE	.00	12.50	-12.50	.00
1982006	0253	135M	KSBA UNEMPLOYMENT INSURANCE	294.37	113.01	181.36	38.39
1982006	0253	343M	KSBA UNEMPLOYMENT INSURANCE	120.00	6.56	113.44	5.47
1982006	0253	655M	KSBA UNEMPLOYMENT INSURANCE	321.00	1,905.23	-1,584.23	593.53
1982121	0253	337L	KSBA UNEMPLOYMENT INSURANCE	.00	2.31	-2.31	.00
0002011	0260	130M	WORKERS COMPENSATION PREMIUM	.00	270.02	-270.02	.00
0002118	0260	10EM	WORKERS COMPENSATION PREMIUM	.00	21.73	-21.73	.00
0002118	0260	110M	WORKERS COMPENSATION PREMIUM	120.00	93.85	26.15	78.21
0002118	0260	120M	WORKERS COMPENSATION PREMIUM	.00	158.60	-158.60	.00
0002118	0260	320ME	WORKERS COMPENSATION PREMIUM	.00	1,314.83	-1,314.83	.00
0002118	0260	617K	WORKERS COMPENSATION PREMIUM	.00	312.62	-312.62	.00
0002121	0260	337K	WORKERS COMPENSATION PREMIUM	.00	2.52	-2.52	.00
0002121	0260	337L	WORKERS COMPENSATION PREMIUM	.00	23.14	-23.14	.00
0002121	0260	337M	WORKERS COMPENSATION PREMIUM	299.28	.00	299.28	.00
0102118	0260	120M	WORKERS COMPENSATION PREMIUM	.00	103.71	-103.71	.00
0102118	0260	192M	WORKERS COMPENSATION PREMIUM	.00	409.50	-409.50	.00
0102121	0260	337L	WORKERS COMPENSATION PREMIUM	.00	38.61	-38.61	.00
0102121	0260	337M	WORKERS COMPENSATION PREMIUM	10.80	.00	10.80	.00
0202118	0260	120M	WORKERS COMPENSATION PREMIUM	.00	38.64	-38.64	.00
0202118	0260	310L	WORKERS COMPENSATION PREMIUM	.00	85.84	-85.84	.00
0202118	0260	310M	WORKERS COMPENSATION PREMIUM	797.00	851.74	-54.74	106.87
0202118	0260	310MM	WORKERS COMPENSATION PREMIUM	6.00	6.20	-.20	103.33
0202118	0260	401K	WORKERS COMPENSATION PREMIUM	.00	168.72	-168.72	.00
0202121	0260	337L	WORKERS COMPENSATION PREMIUM	.00	203.15	-203.15	.00
0202121	0260	337M	WORKERS COMPENSATION PREMIUM	330.00	.00	330.00	.00
0352118	0260	120M	WORKERS COMPENSATION PREMIUM	.00	108.73	-108.73	.00
0352118	0260	310L	WORKERS COMPENSATION PREMIUM	.00	51.71	-51.71	.00
0352118	0260	310M	WORKERS COMPENSATION PREMIUM	1,056.00	826.91	229.09	78.31
0352118	0260	310MM	WORKERS COMPENSATION PREMIUM	6.00	5.98	.02	99.67
0352118	0260	401K	WORKERS COMPENSATION PREMIUM	.00	189.42	-189.42	.00
0352118	0260	6976	WORKERS COMPENSATION PREMIUM	.00	84.19	-84.19	.00
0352121	0260	337L	WORKERS COMPENSATION PREMIUM	.00	162.31	-162.31	.00
0352121	0260	337M	WORKERS COMPENSATION PREMIUM	245.00	.00	245.00	.00
0452121	0260	337L	WORKERS COMPENSATION PREMIUM	.00	438.75	-438.75	.00
0802118	0260	120M	WORKERS COMPENSATION PREMIUM	.00	14.83	-14.83	.00
0802118	0260	310L	WORKERS COMPENSATION PREMIUM	.00	383.65	-383.65	.00
0802118	0260	310M	WORKERS COMPENSATION PREMIUM	1,278.00	1,186.51	91.49	92.84
0802118	0260	310MM	WORKERS COMPENSATION PREMIUM	6.00	5.98	.02	99.67
0802118	0260	401K	WORKERS COMPENSATION PREMIUM	.00	194.71	-194.71	.00
0802121	0260	337L	WORKERS COMPENSATION PREMIUM	.00	32.26	-32.26	.00
0802121	0260	337M	WORKERS COMPENSATION PREMIUM	11.00	.00	11.00	.00
0852121	0260	337M	WORKERS COMPENSATION PREMIUM	539.00	.00	539.00	.00
0852198	0260	314M	WORKERS COMPENSATION PREMIUM	250.00	.00	250.00	.00
0902121	0260	337M	WORKERS COMPENSATION PREMIUM	10.00	.00	10.00	.00
0952118	0260	310L	WORKERS COMPENSATION PREMIUM	.00	43.20	-43.20	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 53
glkyafrrp

SPECIAL REVENUE (2)					BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0952118	0260	310M	WORKERS	COMPENSATION PREMIUM	791.00	535.65	255.35	67.72
0952118	0260	310MM	WORKERS	COMPENSATION PREMIUM	6.00	5.98	.02	99.67
0952118	0260	401K	WORKERS	COMPENSATION PREMIUM	.00	70.92	-70.92	.00
0952121	0260	337L	WORKERS	COMPENSATION PREMIUM	.00	29.44	-29.44	.00
0952121	0260	337M	WORKERS	COMPENSATION PREMIUM	305.00	.00	305.00	.00
0972012	0260	310M	WORKERS	COMPENSATION PREMIUM	.00	48.11	-48.11	.00
0972118	0260	120M	WORKERS	COMPENSATION PREMIUM	.00	37.82	-37.82	.00
0972118	0260	310L	WORKERS	COMPENSATION PREMIUM	.00	67.25	-67.25	.00
0972118	0260	310M	WORKERS	COMPENSATION PREMIUM	845.00	771.77	73.23	91.33
0972118	0260	310MM	WORKERS	COMPENSATION PREMIUM	6.00	5.98	.02	99.67
0972118	0260	401K	WORKERS	COMPENSATION PREMIUM	.00	178.62	-178.62	.00
0972121	0260	337L	WORKERS	COMPENSATION PREMIUM	.00	29.56	-29.56	.00
0972121	0260	337M	WORKERS	COMPENSATION PREMIUM	84.84	.00	84.84	.00
1202017	0260	106M	WORKERS	COMPENSATION PREMIUM	25.00	48.51	-23.51	194.04
1982001	0260	135L	WORKERS	COMPENSATION PREMIUM	.00	204.64	-204.64	.00
1982001	0260	135M	WORKERS	COMPENSATION PREMIUM	695.44	707.95	-12.51	101.80
1982001	0260	655M	WORKERS	COMPENSATION PREMIUM	4,250.00	3,567.77	682.23	83.95
1982006	0260	135L	WORKERS	COMPENSATION PREMIUM	.00	37.73	-37.73	.00
1982006	0260	135M	WORKERS	COMPENSATION PREMIUM	506.55	159.60	346.95	31.51
1982006	0260	343M	WORKERS	COMPENSATION PREMIUM	187.00	13.47	173.53	7.20
1982006	0260	655L	WORKERS	COMPENSATION PREMIUM	.00	21.71	-21.71	.00
1982006	0260	655M	WORKERS	COMPENSATION PREMIUM	578.00	2,966.28	-2,388.28	513.20
1982121	0260	337L	WORKERS	COMPENSATION PREMIUM	.00	15.08	-15.08	.00
0002118	0294	320ME	FED FUNDED	HEALTH CARE BENE	.00	11,485.56	-11,485.56	.00
0002118	0294	617K	FED FUNDED	HEALTH CARE BENE	.00	8,778.22	-8,778.22	.00
0102121	0294	337K	FED FUNDED	HEALTH CARE BENE	.00	29.78	-29.78	.00
0102121	0294	337L	FED FUNDED	HEALTH CARE BENE	.00	360.10	-360.10	.00
0202118	0294	310K	FED FUNDED	HEALTH CARE BENE	.00	859.90	-859.90	.00
0202118	0294	310M	FED FUNDED	HEALTH CARE BENE	8,934.00	.00	8,934.00	.00
0202121	0294	337K	FED FUNDED	HEALTH CARE BENE	.00	2,344.74	-2,344.74	.00
0202121	0294	337L	FED FUNDED	HEALTH CARE BENE	.00	18,367.26	-18,367.26	.00
0352118	0294	310K	FED FUNDED	HEALTH CARE BENE	.00	859.90	-859.90	.00
0352118	0294	310L	FED FUNDED	HEALTH CARE BENE	.00	4,174.18	-4,174.18	.00
0352118	0294	310M	FED FUNDED	HEALTH CARE BENE	27,344.00	21,974.60	5,369.40	80.36
0352118	0294	401K	FED FUNDED	HEALTH CARE BENE	.00	3,465.14	-3,465.14	.00
0352121	0294	337K	FED FUNDED	HEALTH CARE BENE	.00	903.12	-903.12	.00
0352121	0294	337L	FED FUNDED	HEALTH CARE BENE	.00	10,920.48	-10,920.48	.00
0352121	0294	337M	FED FUNDED	HEALTH CARE BENE	26,919.00	.00	26,919.00	.00
0452121	0294	337L	FED FUNDED	HEALTH CARE BENE	.00	11,136.75	-11,136.75	.00
0802118	0294	310L	FED FUNDED	HEALTH CARE BENE	.00	7,735.45	-7,735.45	.00
0802118	0294	310M	FED FUNDED	HEALTH CARE BENE	39,110.00	33,006.50	6,103.50	84.39
0802118	0294	401K	FED FUNDED	HEALTH CARE BENE	.00	3,978.74	-3,978.74	.00
0802121	0294	337K	FED FUNDED	HEALTH CARE BENE	.00	44.16	-44.16	.00
0802121	0294	337L	FED FUNDED	HEALTH CARE BENE	.00	534.00	-534.00	.00
0852121	0294	337M	FED FUNDED	HEALTH CARE BENE	14,608.09	.00	14,608.09	.00
0902121	0294	337M	FED FUNDED	HEALTH CARE BENE	4,183.00	.00	4,183.00	.00
0952118	0294	310L	FED FUNDED	HEALTH CARE BENE	.00	1,514.91	-1,514.91	.00
0952118	0294	310M	FED FUNDED	HEALTH CARE BENE	17,263.00	3,549.53	13,713.47	20.56
0952121	0294	337K	FED FUNDED	HEALTH CARE BENE	.00	23.07	-23.07	.00
0952121	0294	337L	FED FUNDED	HEALTH CARE BENE	.00	278.97	-278.97	.00
0972118	0294	310K	FED FUNDED	HEALTH CARE BENE	.00	-3,236.80	3,236.80	.00
0972118	0294	310L	FED FUNDED	HEALTH CARE BENE	.00	8,596.22	-8,596.22	.00
0972118	0294	310M	FED FUNDED	HEALTH CARE BENE	18,049.00	22,334.80	-4,285.80	123.75

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 54
glkyafrrp

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0972118	0294	401K	FED FUNDED HEALTH CARE BENE	.00	5,114.11	-5,114.11	.00
0972121	0294	337K	FED FUNDED HEALTH CARE BENE	.00	29.78	-29.78	.00
0972121	0294	337L	FED FUNDED HEALTH CARE BENE	.00	285.68	-285.68	.00
1982001	0294	655L	FED FUNDED HEALTH CARE BENE	.00	9,730.27	-9,730.27	.00
1982001	0294	655M	FED FUNDED HEALTH CARE BENE	108,365.00	100,780.99	7,584.01	93.00
1982006	0294	655L	FED FUNDED HEALTH CARE BENE	.00	7,187.60	-7,187.60	.00
1982006	0294	655M	FED FUNDED HEALTH CARE BENE	55,120.00	112,579.62	-57,459.62	204.24
0002118	0295	320ME	FED FUNDED LIFE INSURANCE BENE	.00	24.00	-24.00	.00
0002118	0295	617K	FED FUNDED LIFE INSURANCE BENE	.00	10.00	-10.00	.00
0002121	0295	337M	FED FUNDED LIFE INSURANCE BENE	30.72	.00	30.72	.00
0102121	0295	337K	FED FUNDED LIFE INSURANCE BENE	.00	1.03	-1.03	.00
0102121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	.33	-.33	.00
0202012	0295	310K	FED FUNDED LIFE INSURANCE BENE	.00	1.00	-1.00	.00
0202118	0295	310K	FED FUNDED LIFE INSURANCE BENE	.00	3.00	-3.00	.00
0202118	0295	310L	FED FUNDED LIFE INSURANCE BENE	.00	2.66	-2.66	.00
0202118	0295	310M	FED FUNDED LIFE INSURANCE BENE	36.00	26.34	9.66	73.17
0202118	0295	401K	FED FUNDED LIFE INSURANCE BENE	.00	4.00	-4.00	.00
0202121	0295	337K	FED FUNDED LIFE INSURANCE BENE	.00	2.03	-2.03	.00
0202121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	11.33	-11.33	.00
0202121	0295	337M	FED FUNDED LIFE INSURANCE BENE	48.00	.00	48.00	.00
0352118	0295	310K	FED FUNDED LIFE INSURANCE BENE	.00	2.00	-2.00	.00
0352118	0295	310L	FED FUNDED LIFE INSURANCE BENE	.00	5.79	-5.79	.00
0352118	0295	310M	FED FUNDED LIFE INSURANCE BENE	48.00	33.00	15.00	68.75
0352118	0295	401K	FED FUNDED LIFE INSURANCE BENE	.00	6.21	-6.21	.00
0352118	0295	6976	FED FUNDED LIFE INSURANCE BENE	.00	2.00	-2.00	.00
0352121	0295	337K	FED FUNDED LIFE INSURANCE BENE	.00	1.03	-1.03	.00
0352121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	11.33	-11.33	.00
0352121	0295	337M	FED FUNDED LIFE INSURANCE BENE	62.00	.00	62.00	.00
0452121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	10.50	-10.50	.00
0802118	0295	310K	FED FUNDED LIFE INSURANCE BENE	.00	3.00	-3.00	.00
0802118	0295	310L	FED FUNDED LIFE INSURANCE BENE	.00	15.85	-15.85	.00
0802118	0295	310M	FED FUNDED LIFE INSURANCE BENE	60.00	45.25	14.75	75.42
0802118	0295	401K	FED FUNDED LIFE INSURANCE BENE	.00	6.00	-6.00	.00
0802121	0295	337K	FED FUNDED LIFE INSURANCE BENE	.00	.03	-.03	.00
0802121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	.33	-.33	.00
0852121	0295	337M	FED FUNDED LIFE INSURANCE BENE	18.00	.00	18.00	.00
0852198	0295	314M	FED FUNDED LIFE INSURANCE BENE	10.00	.00	10.00	.00
0952118	0295	310K	FED FUNDED LIFE INSURANCE BENE	.00	1.00	-1.00	.00
0952118	0295	310L	FED FUNDED LIFE INSURANCE BENE	.00	3.50	-3.50	.00
0952118	0295	310M	FED FUNDED LIFE INSURANCE BENE	36.00	20.50	15.50	56.94
0952118	0295	401K	FED FUNDED LIFE INSURANCE BENE	.00	2.00	-2.00	.00
0952121	0295	337K	FED FUNDED LIFE INSURANCE BENE	.00	.03	-.03	.00
0952121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	.33	-.33	.00
0952121	0295	337M	FED FUNDED LIFE INSURANCE BENE	24.00	.00	24.00	.00
0972012	0295	310M	FED FUNDED LIFE INSURANCE BENE	.00	6.05	-6.05	.00
0972118	0295	310K	FED FUNDED LIFE INSURANCE BENE	.00	3.00	-3.00	.00
0972118	0295	310L	FED FUNDED LIFE INSURANCE BENE	.00	5.21	-5.21	.00
0972118	0295	310M	FED FUNDED LIFE INSURANCE BENE	48.00	33.00	15.00	68.75
0972118	0295	401K	FED FUNDED LIFE INSURANCE BENE	.00	6.00	-6.00	.00
0972121	0295	337K	FED FUNDED LIFE INSURANCE BENE	.00	.03	-.03	.00
0972121	0295	337L	FED FUNDED LIFE INSURANCE BENE	.00	.33	-.33	.00
0972121	0295	337M	FED FUNDED LIFE INSURANCE BENE	16.00	.00	16.00	.00
1982001	0295	655L	FED FUNDED LIFE INSURANCE BENE	.00	18.80	-18.80	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 55
glkyafrrp

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1982001	0295	655M	FED FUNDED LIFE INSURANCE BENE			300.00	169.80	130.20	56.60
1982006	0295	343L	FED FUNDED LIFE INSURANCE BENE			.00	1.28	-1.28	.00
1982006	0295	343M	FED FUNDED LIFE INSURANCE BENE			24.00	.00	24.00	.00
1982006	0295	655L	FED FUNDED LIFE INSURANCE BENE			.00	23.01	-23.01	.00
1982006	0295	655M	FED FUNDED LIFE INSURANCE BENE			88.00	225.79	-137.79	256.58
0002118	0296	320ME	FED FUNDED STATE ADMIN FEE			.00	192.00	-192.00	.00
0002118	0296	617K	FED FUNDED STATE ADMIN FEE			.00	80.00	-80.00	.00
0002121	0296	337M	FED FUNDED STATE ADMIN FEE			144.00	.00	144.00	.00
0102121	0296	337K	FED FUNDED STATE ADMIN FEE			.00	8.21	-8.21	.00
0102121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	2.31	-2.31	.00
0202012	0296	310K	FED FUNDED STATE ADMIN FEE			.00	8.00	-8.00	.00
0202118	0296	310K	FED FUNDED STATE ADMIN FEE			.00	24.00	-24.00	.00
0202118	0296	310L	FED FUNDED STATE ADMIN FEE			.00	21.34	-21.34	.00
0202118	0296	310M	FED FUNDED STATE ADMIN FEE			298.00	210.66	87.34	70.69
0202118	0296	401K	FED FUNDED STATE ADMIN FEE			.00	32.00	-32.00	.00
0202121	0296	337K	FED FUNDED STATE ADMIN FEE			.00	16.21	-16.21	.00
0202121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	90.31	-90.31	.00
0202121	0296	337M	FED FUNDED STATE ADMIN FEE			264.00	.00	264.00	.00
0352118	0296	310K	FED FUNDED STATE ADMIN FEE			.00	16.00	-16.00	.00
0352118	0296	310L	FED FUNDED STATE ADMIN FEE			.00	48.00	-48.00	.00
0352118	0296	310M	FED FUNDED STATE ADMIN FEE			397.00	264.00	133.00	66.50
0352118	0296	401K	FED FUNDED STATE ADMIN FEE			.00	48.00	-48.00	.00
0352118	0296	6976	FED FUNDED STATE ADMIN FEE			.00	16.00	-16.00	.00
0352121	0296	337K	FED FUNDED STATE ADMIN FEE			.00	8.21	-8.21	.00
0352121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	90.31	-90.31	.00
0352121	0296	337M	FED FUNDED STATE ADMIN FEE			327.00	.00	327.00	.00
0452121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	84.00	-84.00	.00
0802118	0296	310K	FED FUNDED STATE ADMIN FEE			.00	24.00	-24.00	.00
0802118	0296	310L	FED FUNDED STATE ADMIN FEE			.00	126.80	-126.80	.00
0802118	0296	310M	FED FUNDED STATE ADMIN FEE			497.00	362.00	135.00	72.84
0802118	0296	401K	FED FUNDED STATE ADMIN FEE			.00	48.00	-48.00	.00
0802121	0296	337K	FED FUNDED STATE ADMIN FEE			.00	.21	-.21	.00
0802121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	2.31	-2.31	.00
0852121	0296	337M	FED FUNDED STATE ADMIN FEE			150.00	.00	150.00	.00
0852198	0296	314M	FED FUNDED STATE ADMIN FEE			100.00	.00	100.00	.00
0952118	0296	310K	FED FUNDED STATE ADMIN FEE			.00	8.00	-8.00	.00
0952118	0296	310L	FED FUNDED STATE ADMIN FEE			.00	28.00	-28.00	.00
0952118	0296	310M	FED FUNDED STATE ADMIN FEE			298.00	164.00	134.00	55.03
0952118	0296	401K	FED FUNDED STATE ADMIN FEE			.00	16.00	-16.00	.00
0952121	0296	337K	FED FUNDED STATE ADMIN FEE			.00	.21	-.21	.00
0952121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	2.31	-2.31	.00
0952121	0296	337M	FED FUNDED STATE ADMIN FEE			132.00	.00	132.00	.00
0972012	0296	310M	FED FUNDED STATE ADMIN FEE			.00	48.40	-48.40	.00
0972118	0296	310K	FED FUNDED STATE ADMIN FEE			.00	24.00	-24.00	.00
0972118	0296	310L	FED FUNDED STATE ADMIN FEE			.00	41.68	-41.68	.00
0972118	0296	310M	FED FUNDED STATE ADMIN FEE			397.00	264.00	133.00	66.50
0972118	0296	401K	FED FUNDED STATE ADMIN FEE			.00	48.00	-48.00	.00
0972121	0296	337K	FED FUNDED STATE ADMIN FEE			.00	.21	-.21	.00
0972121	0296	337L	FED FUNDED STATE ADMIN FEE			.00	2.31	-2.31	.00
0972121	0296	337M	FED FUNDED STATE ADMIN FEE			88.00	.00	88.00	.00
1982001	0296	655L	FED FUNDED STATE ADMIN FEE			.00	150.40	-150.40	.00
1982001	0296	655M	FED FUNDED STATE ADMIN FEE			2,484.00	1,358.40	1,125.60	54.69
1982006	0296	343L	FED FUNDED STATE ADMIN FEE			.00	10.26	-10.26	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 56
glkyafpr

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1982006	0296	343M	FED FUNDED STATE ADMIN FEE	198.72	.00	198.72	.00
1982006	0296	655L	FED FUNDED STATE ADMIN FEE	.00	184.08	-184.08	.00
1982006	0296	655M	FED FUNDED STATE ADMIN FEE	730.00	1,806.32	-1,076.32	247.44
0002118	0297	320ME	FED FUNDED FLEX SPENDING BENE	.00	2,100.00	-2,100.00	.00
0102121	0297	337K	FED FUNDED FLEX SPENDING BENE	.00	175.00	-175.00	.00
0202012	0297	310K	FED FUNDED FLEX SPENDING BENE	.00	175.00	-175.00	.00
0202118	0297	310K	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0202118	0297	310L	FED FUNDED FLEX SPENDING BENE	.00	466.66	-466.66	.00
0202118	0297	310M	FED FUNDED FLEX SPENDING BENE	4,200.00	4,608.34	-408.34	109.72
0202118	0297	401K	FED FUNDED FLEX SPENDING BENE	.00	700.00	-700.00	.00
0202121	0297	337M	FED FUNDED FLEX SPENDING BENE	4,760.00	.00	4,760.00	.00
0352118	0297	310K	FED FUNDED FLEX SPENDING BENE	.00	175.00	-175.00	.00
0352118	0297	310L	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0352118	0297	310M	FED FUNDED FLEX SPENDING BENE	2,100.00	1,925.00	175.00	91.67
0352118	0297	401K	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0352118	0297	6976	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0352121	0297	337M	FED FUNDED FLEX SPENDING BENE	4,200.00	.00	4,200.00	.00
0802118	0297	310K	FED FUNDED FLEX SPENDING BENE	.00	525.00	-525.00	.00
0802118	0297	310L	FED FUNDED FLEX SPENDING BENE	.00	1,487.50	-1,487.50	.00
0802118	0297	310M	FED FUNDED FLEX SPENDING BENE	2,100.00	3,237.50	-1,137.50	154.17
0802118	0297	401K	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0802121	0297	337M	FED FUNDED FLEX SPENDING BENE	408.00	.00	408.00	.00
0852198	0297	314M	FED FUNDED FLEX SPENDING BENE	2,100.00	.00	2,100.00	.00
0952118	0297	310K	FED FUNDED FLEX SPENDING BENE	.00	175.00	-175.00	.00
0952118	0297	310L	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0952118	0297	310M	FED FUNDED FLEX SPENDING BENE	2,100.00	2,975.00	-875.00	141.67
0952118	0297	401K	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0952121	0297	337M	FED FUNDED FLEX SPENDING BENE	5,355.00	.00	5,355.00	.00
0972012	0297	310M	FED FUNDED FLEX SPENDING BENE	.00	1,058.75	-1,058.75	.00
0972118	0297	310L	FED FUNDED FLEX SPENDING BENE	.00	350.00	-350.00	.00
0972118	0297	310M	FED FUNDED FLEX SPENDING BENE	4,200.00	1,575.00	2,625.00	37.50
0972121	0297	337M	FED FUNDED FLEX SPENDING BENE	3,205.00	.00	3,205.00	.00
1982001	0297	655L	FED FUNDED FLEX SPENDING BENE	.00	1,400.01	-1,400.01	.00
1982001	0297	655M	FED FUNDED FLEX SPENDING BENE	14,700.00	13,650.05	1,049.95	92.86
1982006	0297	343L	FED FUNDED FLEX SPENDING BENE	.00	175.00	-175.00	.00
1982006	0297	343M	FED FUNDED FLEX SPENDING BENE	1,644.00	.00	1,644.00	.00
1982006	0297	655L	FED FUNDED FLEX SPENDING BENE	.00	2,425.39	-2,425.39	.00
1982006	0297	655M	FED FUNDED FLEX SPENDING BENE	9,135.00	16,999.62	-7,864.62	186.09
TOTAL 0200 EMPLOYEE BENEFITS				951,598.65	1,011,139.22	-59,540.57	106.26
0300 PURCHASED PROF AND TECH SERV							
0002121	0312	337M	KSBA POLICY SERVICE	1,200.00	.00	1,200.00	.00
0002121	0322	337M	EDUCATION CONSULTANT	3,000.00	.00	3,000.00	.00
0002121	0335	337M	OTHER PROFESSIONAL CONSULTANT	3,000.00	.00	3,000.00	.00
0002118	0338	552K	REGISTRATION FEES	.00	10,088.00	-10,088.00	.00
0002118	0338	552M	REGISTRATION FEES	6,000.00	.00	6,000.00	.00
0002118	0338	617K	REGISTRATION FEES	.00	3,110.00	-3,110.00	.00
0002121	0338	337K	REGISTRATION FEES	.00	2,888.25	-2,888.25	.00
0002121	0338	337L	REGISTRATION FEES	.00	3,652.65	-3,652.65	.00
1202017	0338	106L	REGISTRATION FEES	.00	24.00	-24.00	.00
1202017	0338	106M	REGISTRATION FEES	3,000.00	2,375.00	625.00	79.17

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1202017	0338	348M	REGISTRATION FEES	2,000.00	1,650.00	350.00	82.50
1202017	0339	012X	OTHER PROFESSIONAL SERVICES	.00	1,400.00	-1,400.00	.00
0002121	0342	337M	AUDITING SERVICES	1,500.00	.00	1,500.00	.00
0002121	0349	337L	OTHER PROFESSIONAL SERVICES	.00	9,863.97	-9,863.97	.00
0002121	0349	337M	OTHER PROFESSIONAL SERVICES	10,000.00	.00	10,000.00	.00
1202017	0349	106M	OTHER PROFESSIONAL SERVICES	3,000.00	.00	3,000.00	.00
1202146	0349	012X	OTHER PROFESSIONAL SERVICES	.00	2,890.00	-2,890.00	.00
1982001	0349	655M	OTHER PROFESSIONAL SERVICES	.00	675.00	-675.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				32,700.00	38,616.87	-5,916.87	118.09
0400 PURCHASED PROPERTY SERVICES							
0002121	0432	337M	BUILDING REPAIR & MAINT	19,900.00	.00	19,900.00	.00
0002121	0433	337K	EQUIPMENT REPAIR & MAINT	.00	85.00	-85.00	.00
0002121	0433	337L	EQUIPMENT REPAIR & MAINT	.00	320.00	-320.00	.00
0002121	0444	337K	COPIER RENT	.00	55.73	-55.73	.00
0002121	0444	337L	COPIER RENT	.00	12,080.49	-12,080.49	.00
0002121	0444	337M	COPIER RENT	5,000.00	.00	5,000.00	.00
0202118	0444	310M	COPIER RENT	.00	2,300.00	-2,300.00	.00
0352118	0444	310M	COPIER RENT	.00	5,405.34	-5,405.34	.00
0952118	0444	310M	COPIER RENT	.00	6,615.00	-6,615.00	.00
0972118	0444	310M	COPIER RENT	.00	2,574.31	-2,574.31	.00
1202017	0444	106M	COPIER RENT	2,500.00	825.00	1,675.00	33.00
1982001	0444	343L	COPIER RENT	.00	578.75	-578.75	.00
1982001	0444	343M	COPIER RENT	.00	2,050.56	-2,050.56	.00
1982001	0444	655L	COPIER RENT	.00	343.90	-343.90	.00
1982001	0444	655M	COPIER RENT	7,000.00	8,027.80	-1,027.80	114.68
TOTAL 0400 PURCHASED PROPERTY SERVICES				34,400.00	41,261.88	-6,861.88	119.95
0500 OTHER PURCHASED SERVICES							
1202017	0527	106M	STUDENT LIABILITY INSURANCE	100.00	.00	100.00	.00
0002121	0531	337M	POSTAGE & PO BOX RENT	600.00	.00	600.00	.00
0202118	0531	310MM	POSTAGE & PO BOX RENT	109.43	.00	109.43	.00
0352118	0531	310MM	POSTAGE & PO BOX RENT	109.43	.00	109.43	.00
0802118	0531	310MM	POSTAGE & PO BOX RENT	109.44	.00	109.44	.00
0952118	0531	310MM	POSTAGE & PO BOX RENT	109.43	.00	109.43	.00
0972118	0531	310MM	POSTAGE & PO BOX RENT	109.43	.00	109.43	.00
1982001	0531	655M	POSTAGE & PO BOX RENT	3,500.00	.00	3,500.00	.00
1202146	0538	012X	SHIPPING/DELIVERY/FREIGHT SVCS	.00	1,475.00	-1,475.00	.00
1202155	0538	012X	SHIPPING/DELIVERY/FREIGHT SVCS	.00	450.00	-450.00	.00
0002001	0542	655M	NEWSPAPER ADVERTISING	2,000.00	741.40	1,258.60	37.07
0002121	0542	337M	NEWSPAPER ADVERTISING	500.00	.00	500.00	.00
1202017	0549	106M	OTHER ADVERTISING	.00	160.00	-160.00	.00
0202118	0553	310MM	PRINT/BIND - PUBLICATIONS	631.56	.00	631.56	.00
0352118	0553	310MM	PRINT/BIND - PUBLICATIONS	632.56	.00	632.56	.00
0802118	0553	310MM	PRINT/BIND - PUBLICATIONS	631.57	.00	631.57	.00
0952118	0553	310MM	PRINT/BIND - PUBLICATIONS	631.56	.00	631.56	.00
0972118	0553	310MM	PRINT/BIND - PUBLICATIONS	631.56	.00	631.56	.00
1982001	0559	655L	OTHER PRINTING	.00	4,301.88	-4,301.88	.00
0002118	0580	617K	TRAVEL OUT OF DISTRICT	.00	6,813.38	-6,813.38	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 58
glkyafpr

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0002121	0580	337K	TRAVEL - OUT OF DISTRICT	.00	291.96	-291.96	.00
0002121	0580	337L	TRAVEL - OUT OF DISTRICT	.00	765.38	-765.38	.00
0002121	0580	337M	TRAVEL - OUT OF DISTRICT	5,300.00	.00	5,300.00	.00
1202017	0580	106M	TRAVEL - OUT OF DISTRICT	3,000.00	1,891.50	1,108.50	63.05
1202017	0580	348M	TRAVEL OUT OF DISTRICT	4,000.00	322.46	3,677.54	8.06
1202138	0580	348M	TRAVEL - OUT OF DISTRICT	.00	637.33	-637.33	.00
1202146	0580	348M	TRAVEL - OUT OF DISTRICT	.00	3,765.56	-3,765.56	.00
1982001	0580	135L	TRAVEL - OUT OF DISTRICT	.00	47.30	-47.30	.00
1982001	0580	655L	TRAVEL - OUT OF DISTRICT	.00	144.39	-144.39	.00
1982001	0580	655M	TRAVEL - OUT OF DISTRICT	.00	65.96	-65.96	.00
0002118	0581	617K	TRAVEL-MILEAGE	.00	45.67	-45.67	.00
0002121	0581	337L	TRAVEL-MILEAGE	.00	2,216.93	-2,216.93	.00
0002121	0581	337M	TRAVEL-MILEAGE	5,000.00	.00	5,000.00	.00
1202017	0581	106M	TRAVEL-MILEAGE	.00	188.00	-188.00	.00
1982001	0581	655M	TRAVEL-MILEAGE	6,000.00	.00	6,000.00	.00
1202017	0585	106M	TRAVEL - MEALS	.00	245.00	-245.00	.00
1202017	0585	348M	TRAVEL - MEALS	.00	70.02	-70.02	.00
1202017	0586	106M	TRAVEL - HOTELS	4,500.00	5,741.86	-1,241.86	127.60
1202017	0589	348M	TRAVEL-OTHER	7,711.15	.00	7,711.15	.00
TOTAL 0500 OTHER PURCHASED SERVICES				45,917.12	30,380.98	15,536.14	66.16
0600 SUPPLIES							
0002118	0610	617K	GENERAL SUPPLIES	.00	10,192.00	-10,192.00	.00
0002121	0610	337K	GENERAL SUPPLIES	.00	378.61	-378.61	.00
0002121	0610	337L	GENERAL SUPPLIES	.00	1,206.66	-1,206.66	.00
0002121	0610	337M	GENERAL SUPPLIES	94,162.00	.00	94,162.00	.00
0102118	0610	023M	GENERAL SUPPLIES	.00	14,028.00	-14,028.00	.00
0102121	0610	337L	GENERAL SUPPLIES	.00	113.54	-113.54	.00
0102121	0610	337M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0202118	0610	310M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0202118	0610	310MM	GENERAL SUPPLIES	.00	1,249.43	-1,249.43	.00
0202121	0610	337L	GENERAL SUPPLIES	.00	3,744.20	-3,744.20	.00
0202121	0610	337M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0352118	0610	310M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0352121	0610	337L	GENERAL SUPPLIES	.00	1,997.71	-1,997.71	.00
0352121	0610	337M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0452121	0610	337L	GENERAL SUPPLIES	.00	315.08	-315.08	.00
0802118	0610	080L	GENERAL SUPPLIES	.00	80.28	-80.28	.00
0802118	0610	310M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0802121	0610	337K	GENERAL SUPPLIES	.00	376.57	-376.57	.00
0802121	0610	337L	GENERAL SUPPLIES	.00	1,070.95	-1,070.95	.00
0802121	0610	337M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0902121	0610	337K	GENERAL SUPPLIES	.00	74.87	-74.87	.00
0952118	0610	310M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0952121	0610	337K	GENERAL SUPPLIES	.00	354.18	-354.18	.00
0952121	0610	337L	GENERAL SUPPLIES	.00	429.25	-429.25	.00
0952121	0610	337M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0972118	0610	011M	GENERAL SUPPLIES	.00	2,368.19	-2,368.19	.00
0972118	0610	310M	GENERAL SUPPLIES	1,000.00	476.91	523.09	47.69
0972118	0610	310MM	GENERAL SUPPLIES	.00	1,102.70	-1,102.70	.00
0972121	0610	337L	GENERAL SUPPLIES	.00	640.29	-640.29	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 59
glkyafrrp

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0972121	0610	337M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
1202017	0610	106L	GENERAL SUPPLIES	.00	8,064.28	-8,064.28	.00
1202017	0610	106M	GENERAL SUPPLIES	107,136.00	65,173.60	41,962.40	60.83
1202138	0610	348M	GENERAL SUPPLIES	.00	2,509.05	-2,509.05	.00
1982001	0610	135L	GENERAL SUPPLIES	.00	151.30	-151.30	.00
1982001	0610	135M	GENERAL SUPPLIES	.01	1,063.26	-1,063.25	999.99
1982001	0610	343M	GENERAL SUPPLIES	.00	43.99	-43.99	.00
1982001	0610	655L	GENERAL SUPPLIES	.00	4,924.77	-4,924.77	.00
1982001	0610	655M	GENERAL SUPPLIES	24,718.00	11,863.61	12,854.39	48.00
1982006	0610	135L	GENERAL SUPPLIES	.00	516.57	-516.57	.00
1982006	0610	343M	GENERAL SUPPLIES	.28	.00	.28	.00
1982006	0610	655M	GENERAL SUPPLIES	5,570.00	.00	5,570.00	.00
1982001	06101	655M	COMPUTER PRINTER INK CARTRIDGE	3,000.00	.00	3,000.00	.00
0002121	0616	337L	FOOD NON INSTR NON FOOD SVC	.00	25.58	-25.58	.00
1982001	0616	655M	FOOD NON INSTR NON FOOD SVC	4,000.00	374.02	3,625.98	9.35
0952796	0617	310MM	FOOD INSTR NON FOOD SERVICE	.00	131.90	-131.90	.00
1202017	0617	106M	FOOD INSTR NON FOOD SERVICE	600.00	4,865.38	-4,265.38	810.90
1982001	0617	655M	FOOD INSTR NON FOOD SERVICE	5,000.00	26,185.00	-21,185.00	523.70
1202147	0626	106M	GASOLINE	150.00	480.64	-330.64	320.43
1982001	0642	655M	PERIODICALS & NEWSPAPERS	500.00	.00	500.00	.00
0002118	0643	022M	SUPPLEMENTARY BKS/STUDY GUIDES	.00	17,827.72	-17,827.72	.00
0002121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	353.56	-353.56	.00
0002121	0643	337M	SUPPLEMENTARY BKS/STUDY GUIDES	3,500.00	.00	3,500.00	.00
0102121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	2,427.67	-2,427.67	.00
0202121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	7,165.72	-7,165.72	.00
0352121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	5,635.36	-5,635.36	.00
0802121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	1,842.80	-1,842.80	.00
0952118	0643	310KM	SUPPLEMENTARY BKS/STUDY GUIDES	.00	-1,285.12	1,285.12	.00
0952118	0643	310L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	1,285.12	-1,285.12	.00
0952121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	3,066.13	-3,066.13	.00
0972121	0643	337L	SUPPLEMENTARY BKS/STUDY GUIDES	.00	1,842.80	-1,842.80	.00
1202017	0643	106M	SUPPLEMENTARY BKS/STUDY GUIDES	5,000.00	5,094.15	-94.15	101.88
1202017	0643	348M	SUPPLEMENTARY BKS/STUDY GUIDES	.00	6,158.19	-6,158.19	.00
1982001	0643	001M	SUPPLEMENTARY BKS/STUDY GUIDES	.00	1,500.00	-1,500.00	.00
1202017	0644	106M	TEXTBOOKS	2,500.00	2,369.93	130.07	94.80
1982001	0644	655M	TEXTBOOKS	.00	2,467.40	-2,467.40	.00
0002121	0645	337M	AUDIOVISUAL MATERIALS	500.00	.00	500.00	.00
0202118	0645	310MM	AUDIOVISUAL MATERIALS	453.81	.00	453.81	.00
0352118	0645	310MM	AUDIOVISUAL MATERIALS	453.81	.00	453.81	.00
0802118	0645	310MM	AUDIOVISUAL MATERIALS	453.79	.00	453.79	.00
0952118	0645	310MM	AUDIOVISUAL MATERIALS	453.81	.00	453.81	.00
0972118	0645	011M	AUDIOVISUAL MATERIALS	.00	728.32	-728.32	.00
0972118	0645	310MM	AUDIOVISUAL MATERIALS	453.81	.00	453.81	.00
0002121	0646	337K	TESTS	.00	3,544.03	-3,544.03	.00
0002121	0646	337L	TESTS	.00	6,912.68	-6,912.68	.00
0002121	0646	337M	TESTS	5,000.00	.00	5,000.00	.00
0102118	0646	013M	TESTS	.00	242.16	-242.16	.00
0102118	0646	552LW	TESTS	.00	3,470.00	-3,470.00	.00
0102118	0646	552M	TESTS	17,776.00	.00	17,776.00	.00
1202017	0646	106M	TESTS	6,000.00	5,153.50	846.50	85.89
1202017	0646	348M	TESTS	1,400.00	8,898.75	-7,498.75	635.63
1202138	0646	348M	TESTS	4,500.00	.00	4,500.00	.00
1202140	0646	348M	TESTS	1,000.00	.00	1,000.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 60
glkyafrrp

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1202144	0646	348M	TESTS	800.00	.00	800.00	.00
1202155	0646	348M	TESTS	.00	1,890.00	-1,890.00	.00
0002118	0650	617K	SUPPLIES-TECHNOLOGY RELATED	.00	1,071.49	-1,071.49	.00
0002121	0650	337K	SUPPLIES-TECHNOLOGY RELATED	.00	1,548.00	-1,548.00	.00
0002121	0650	337L	SUPPLIES-TECHNOLOGY RELATED	.00	2,618.11	-2,618.11	.00
0002121	0650	337M	SUPPLIES-TECHNOLOGY RELATED	43,375.00	.00	43,375.00	.00
0102118	0650	552K	SUPPLIES-TECHNOLOGY RELATED	.00	19,786.41	-19,786.41	.00
0102118	0650	552KS	SUPPLIES-TECHNOLOGY RELATED	.00	3,538.59	-3,538.59	.00
0202118	0650	310M	SUPPLIES-TECHNOLOGY RELATED	19,872.00	.00	19,872.00	.00
0202121	0650	337L	SUPPLIES-TECHNOLOGY RELATED	.00	53.50	-53.50	.00
0352118	0650	031M	SUPPLIES-TECHNOLOGY RELATED	.00	557.41	-557.41	.00
0352118	0650	310M	SUPPLIES-TECHNOLOGY RELATED	21,005.00	5,475.00	15,530.00	26.07
0352121	0650	337K	SUPPLIES-TECHNOLOGY RELATED	.00	644.27	-644.27	.00
0352121	0650	337L	SUPPLIES-TECHNOLOGY RELATED	.00	188.07	-188.07	.00
0452121	0650	337L	SUPPLIES-TECHNOLOGY RELATED	.00	2,047.00	-2,047.00	.00
0802118	0650	080L	SUPPLIES-TECHNOLOGY RELATED	.00	1,047.71	-1,047.71	.00
0802118	0650	310M	SUPPLIES-TECHNOLOGY RELATED	13,153.00	.00	13,153.00	.00
0802121	0650	337L	SUPPLIES-TECHNOLOGY RELATED	.00	100.93	-100.93	.00
0852198	0650	314M	SUPPLIES-TECHNOLOGY RELATED	7,616.00	.00	7,616.00	.00
0902121	0650	337K	SUPPLIES-TECHNOLOGY RELATED	.00	644.27	-644.27	.00
0952118	0650	310M	SUPPLIES-TECHNOLOGY RELATED	2,697.00	.00	2,697.00	.00
0972118	0650	310M	SUPPLIES-TECHNOLOGY RELATED	5,655.00	5,913.00	-258.00	104.56
0972121	0650	337L	SUPPLIES-TECHNOLOGY RELATED	.00	492.26	-492.26	.00
1202017	0650	012X	SUPPLIES-TECHNOLOGY RELATED	.00	36,602.78	-36,602.78	.00
1202017	0650	106L	SUPPLIES-TECHNOLOGY RELATED	.00	3,159.31	-3,159.31	.00
1202017	0650	106M	SUPPLIES-TECHNOLOGY RELATED	800.00	12,645.84	-11,845.84	999.99
1202017	0650	348M	SUPPLIES-TECHNOLOGY RELATED	.00	490.88	-490.88	.00
1202138	0650	012X	SUPPLIES-TECHNOLOGY RELATED	.00	1,794.00	-1,794.00	.00
1202147	0650	348LA	SUPPLIES-TECHNOLOGY RELATED	.00	3,028.00	-3,028.00	.00
1982001	0650	655M	SUPPLIES-TECHNOLOGY RELATED	10,000.00	.00	10,000.00	.00
0002118	0653	617K	SOFTWARE-TECH RELATED	.00	6,141.66	-6,141.66	.00
0202118	0653	120L	SOFTWARE-TECH RELATED	.00	6,374.91	-6,374.91	.00
0202118	0653	120M	SOFTWARE-TECH RELATED	.00	87.59	-87.59	.00
0802118	0653	080L	SOFTWARE-TECH RELATED	.00	36.00	-36.00	.00
0952118	0653	120M	SOFTWARE-TECH RELATED	.00	2,860.00	-2,860.00	.00
0972118	0653	310M	SOFTWARE-TECH RELATED	.00	12,371.91	-12,371.91	.00
1202017	0653	106L	SOFTWARE-TECH RELATED	.00	5,440.00	-5,440.00	.00
1202017	0653	348M	SOFTWARE-TECH RELATED	5,340.00	21,696.75	-16,356.75	406.31
1202138	0653	348M	SOFTWARE-TECH RELATED	1,200.00	.00	1,200.00	.00
1202140	0653	348M	SOFTWARE-TECH RELATED	7,687.50	.00	7,687.50	.00
1202145	0653	348M	SOFTWARE-TECH RELATED	7,687.50	.00	7,687.50	.00
1982001	0653	655L	SOFTWARE-TECH RELATED	.00	10,010.00	-10,010.00	.00
1982001	0653	655M	SOFTWARE-TECH RELATED	.00	4,185.00	-4,185.00	.00
1202017	0673	106L	FEES/REGISTRATIONS (ACTIVITY)	.00	135.00	-135.00	.00
1202017	0673	106M	FEES/REGISTRATIONS (ACTIVITY)	2,000.00	2,025.00	-25.00	101.25
1202017	0674	106M	AWARDS	4,500.00	4,319.40	180.60	95.99
1202017	0675	012X	ORGANIZTN SUPPLIES (ACTIVITY)	.00	704.00	-704.00	.00
0002118	0680	310M	WELFARE (FOOD/CLOTHES/UTIL)	4,500.00	.00	4,500.00	.00
1982001	0680	655M	WELFARE (FOOD/CLOTHES/UTIL)	.00	595.74	-595.74	.00
1202017	0694	106L	EQUIPMENT SUPPLIES	.00	8,010.50	-8,010.50	.00
1202017	0694	348M	EQUIPMENT SUPPLIES	3,296.03	.00	3,296.03	.00
1202140	0694	012X	EQUIPMENT SUPPLIES	.00	2,367.73	-2,367.73	.00
1202144	0694	348M	EQUIPMENT SUPPLIES	2,781.82	.00	2,781.82	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 61
glkyafpr

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1982001	0694	655L	EQUIPMENT SUPPLIES	.00	4,736.40	-4,736.40	.00
1982001	0694	655M	EQUIPMENT SUPPLIES	25,000.00	.00	25,000.00	.00
0002118	0695	617K	FURNITURE & FIXTURES SUPPLIES	.00	7,100.87	-7,100.87	.00
0972118	0695	011M	FURNITURE & FIXTURES SUPPLIES	.00	24,086.28	-24,086.28	.00
1202017	0695	012X	FURNITURE & FIXTURES SUPPLIES	.00	59,406.47	-59,406.47	.00
1202138	0695	012X	FURNITURE & FIXTURES SUPPLIES	.00	5,791.10	-5,791.10	.00
1982006	0695	135L	FURNITURE & FIXTURES SUPPLIES	.00	529.74	-529.74	.00
0352118	0697	031M	OTHER SUPPLIES & MATERIALS	.00	1,384.54	-1,384.54	.00
0972118	0697	011M	OTHER SUPPLIES & MATERIALS	.00	1,407.38	-1,407.38	.00
1202017	0697	012X	OTHER SUPPLIES & MATERIALS	.00	504,421.66	-504,421.66	.00
1202017	0697	106L	OTHER SUPPLIES & MATERIALS	.00	19,675.09	-19,675.09	.00
1202138	0697	012X	OTHER SUPPLIES & MATERIALS	.00	18,600.54	-18,600.54	.00
1202140	0697	012X	OTHER SUPPLIES & MATERIALS	.00	5,305.08	-5,305.08	.00
1202146	0697	012X	OTHER SUPPLIES & MATERIALS	.00	17,604.94	-17,604.94	.00
1202155	0697	012X	OTHER SUPPLIES & MATERIALS	.00	7,222.85	-7,222.85	.00
1982001	0697	655M	OTHER SUPPLIES & MATERIALS	.00	826.86	-826.86	.00
1982006	0697	135L	OTHER SUPPLIES & MATERIALS	.00	144.54	-144.54	.00
TOTAL 0600 SUPPLIES				494,247.17	1,124,215.60	-629,968.43	227.46
0700 PROPERTY							
1202017	0731	012X	MACHINERY/EQUIP (NONINSTRUCT)	.00	20,166.40	-20,166.40	.00
1202017	0731	106M	MACHINERY/EQUIP (NONINSTRUCT)	10,000.00	.00	10,000.00	.00
1202138	0731	012X	MACHINERY/EQUIP (NONINSTRUCT)	.00	52,253.34	-52,253.34	.00
1202146	0731	012X	MACHINERY/EQUIP (NONINSTRUCT)	.00	119,097.10	-119,097.10	.00
1202155	0731	012X	MACHINERY/EQUIP (NONINSTRUCT)	.00	169,587.46	-169,587.46	.00
1202017	0732	012X	VEHICLES	.00	99,065.00	-99,065.00	.00
0972118	0733	011M	FURNITURE & FIXTURES	.00	5,150.00	-5,150.00	.00
0002121	0734	337M	COMPUTERS & RELATED EQUIPMENT	20,000.00	.00	20,000.00	.00
0102118	0734	552JS	COMPUTERS & RELATED EQUIPMENT	.00	7,350.65	-7,350.65	.00
0102118	0734	552KS	COMPUTERS & RELATED EQUIPMENT	.00	8,107.14	-8,107.14	.00
1202017	0734	012X	COMPUTERS & RELATED EQUIPMENT	.00	144,840.00	-144,840.00	.00
1202017	0734	106M	COMPUTERS & RELATED EQUIPMENT	17,000.00	.00	17,000.00	.00
1982001	0735	655M	TECHNOLOGY SOFTWARE	5,000.00	.00	5,000.00	.00
1202017	0739	012X	OTHER EQUIPMENT	.00	94,192.31	-94,192.31	.00
1202155	0739	012X	OTHER EQUIPMENT	.00	8,400.00	-8,400.00	.00
TOTAL 0700 PROPERTY				52,000.00	728,209.40	-676,209.40	999.99
0800 DEBT SERVICE AND MISCELLANEOUS							
0002001	0810	655M	FEES AND DUES	3,000.00	.00	3,000.00	.00
0002121	0810	337K	FEES AND DUES	.00	195.00	-195.00	.00
0002121	0810	337M	FEES AND DUES	3,000.00	.00	3,000.00	.00
0202121	0810	337L	FEES AND DUES	.00	250.00	-250.00	.00
0802121	0810	337L	FEES AND DUES	.00	250.00	-250.00	.00
0972121	0810	337L	FEES AND DUES	.00	490.00	-490.00	.00
1202017	0810	106L	FEES AND DUES	.00	640.00	-640.00	.00
1202017	0810	106M	FEES AND DUES	30.00	27.00	3.00	90.00
1982001	0810	655M	FEES AND DUES	5,000.00	.00	5,000.00	.00
1202017	0893	012X	UNIFORMS	.00	2,630.00	-2,630.00	.00
0002121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	71.82	-71.82	.00

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0102121	0894	0021L	INSTRUCTIONAL FIELD TRIPS	.00	83.40	-83.40	.00
0102121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	656.50	-656.50	.00
0102121	0894	337M	INSTRUCTIONAL FIELD TRIPS	2,000.00	.00	2,000.00	.00
0202121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	845.02	-845.02	.00
0202121	0894	337M	INSTRUCTIONAL FIELD TRIPS	2,000.00	.00	2,000.00	.00
0352121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	894.81	-894.81	.00
0352121	0894	337M	INSTRUCTIONAL FIELD TRIPS	2,000.00	.00	2,000.00	.00
0802121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	624.97	-624.97	.00
0802121	0894	337M	INSTRUCTIONAL FIELD TRIPS	2,000.00	.00	2,000.00	.00
0952121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	428.82	-428.82	.00
0952121	0894	337M	INSTRUCTIONAL FIELD TRIPS	2,000.00	.00	2,000.00	.00
0972118	0894	034M	INSTRUCTIONAL FIELD TRIPS	.00	2,000.00	-2,000.00	.00
0972121	0894	337L	INSTRUCTIONAL FIELD TRIPS	.00	456.06	-456.06	.00
0972121	0894	337M	INSTRUCTIONAL FIELD TRIPS	2,000.00	.00	2,000.00	.00
1202017	0894	106M	INSTRUCTIONAL FIELD TRIPS	3,500.00	3,917.34	-417.34	111.92
1982001	0894	655M	INSTRUCTIONAL FIELD TRIPS	22,360.00	492.70	21,867.30	2.20
0002121	0895	337M	OTHER STUDENT TRAVEL	1,000.00	.00	1,000.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOUS				49,890.00	14,953.44	34,936.56	29.97
TOTAL 1000 INSTRUCTION				4,666,616.17	6,133,550.27	-1,466,934.10	131.43
2100 STUDENT SUPPORT SERVICES							
0100 SALARIES PERSONNEL SERVICES							
0002031	0110	168L	CERTIFIED PERMANENT SALARY	.00	5,334.65	-5,334.65	.00
0002031	0110	168M	CERTIFIED PERMANENT SALARY	.00	27,170.27	-27,170.27	.00
0002119	0110	337M	CERTIFIED PERMANENT SALARY	54,920.00	.00	54,920.00	.00
0002736	0110	14MM	CERTIFIED PERMANENT SALARY	.00	32,504.92	-32,504.92	.00
0002119	0111	337M	CERTIFIED EXTENDED EMPLOYMENT	5,878.00	.00	5,878.00	.00
0002736	0112	14ML	CERTIFIED EXTRA SERVICE	.00	151.23	-151.23	.00
0002736	0112	14MM	CERTIFIED EXTRA SERVICE	.00	1,498.77	-1,498.77	.00
1982043	0113	135L	OTHER CERTIFIED SALARY	.00	525.00	-525.00	.00
1202031	0130	106M	CLASSIFIED REGULAR SALARY	35,000.00	40,870.28	-5,870.28	116.77
1982030	0130	655M	CLASSIFIED REGULAR SALARY	111,023.00	122,394.78	-11,371.78	110.24
1982030	0131	655M	OTHER CLASSIFIED SALARY	.00	159.90	-159.90	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				206,821.00	230,609.80	-23,788.80	111.50
0200 EMPLOYEE BENEFITS							
1982030	0221	655M	EMPLOYER FICA CONTRIBUTION	6,884.00	4,300.63	2,583.37	62.47
0002031	0222	168L	EMPLOYER MEDICARE CONTRIBUTION	.00	69.82	-69.82	.00
0002031	0222	168M	EMPLOYER MEDICARE CONTRIBUTION	.00	379.96	-379.96	.00
0002119	0222	337M	EMPLOYER MEDICARE CONTRIBUTION	882.00	.00	882.00	.00
0002736	0222	14ML	EMPLOYER MEDICARE CONTRIBUTION	.00	12.62	-12.62	.00
0002736	0222	14MM	EMPLOYER MEDICARE CONTRIBUTION	.00	460.62	-460.62	.00
1202031	0222	106M	EMPLOYER MEDICARE CONTRIBUTION	400.00	497.22	-97.22	124.31
1982030	0222	655M	EMPLOYER MEDICARE CONTRIBUTION	1,610.00	1,734.95	-124.95	107.76
1982043	0222	135L	EMPLOYER MEDICARE CONTRIBUTION	.00	7.18	-7.18	.00
0002031	0231	168L	KTRS EMPLOYER CONTRIBUTION	.00	151.96	-151.96	.00
0002031	0231	168M	KTRS EMPLOYER CONTRIBUTION	.00	823.03	-823.03	.00

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0002119	0231	337M	KTRS EMPLOYER CONTRIBUTION	9,336.00	.00	9,336.00	.00
0002736	0231	14ML	KTRS EMPLOYER CONTRIBUTION	.00	26.60	-26.60	.00
0002736	0231	14MM	KTRS EMPLOYER CONTRIBUTION	.00	998.02	-998.02	.00
1202031	0231	106M	KTRS EMPLOYER CONTRIBUTION	1,000.00	1,226.20	-226.20	122.62
1982030	0231	655M	KTRS EMPLOYER CONTRIBUTION	.00	8,286.79	-8,286.79	.00
1982043	0231	135L	KTRS EMPLOYER CONTRIBUTION	.00	84.55	-84.55	.00
1982030	0232	655M	CERS EMPLOYER CONTRIBUTION	25,913.00	13,238.82	12,674.18	51.09
0002031	0253	168M	KSBA UNEMPLOYMENT INSURANCE	.00	29.10	-29.10	.00
0002736	0253	14ML	KSBA UNEMPLOYMENT INSURANCE	.00	.63	-.63	.00
0002736	0253	14MM	KSBA UNEMPLOYMENT INSURANCE	.00	29.37	-29.37	.00
1202031	0253	106M	KSBA UNEMPLOYMENT INSURANCE	100.00	60.00	40.00	60.00
1982030	0253	655M	KSBA UNEMPLOYMENT INSURANCE	240.00	237.13	2.87	98.80
0002031	0260	168L	WORKERS COMPENSATION PREMIUM	.00	30.42	-30.42	.00
0002031	0260	168M	WORKERS COMPENSATION PREMIUM	.00	164.78	-164.78	.00
0002119	0260	337M	WORKERS COMPENSATION PREMIUM	365.00	.00	365.00	.00
0002736	0260	14ML	WORKERS COMPENSATION PREMIUM	.00	5.32	-5.32	.00
0002736	0260	14MM	WORKERS COMPENSATION PREMIUM	.00	199.51	-199.51	.00
1202031	0260	106M	WORKERS COMPENSATION PREMIUM	150.00	245.20	-95.20	163.47
1982030	0260	655M	WORKERS COMPENSATION PREMIUM	590.00	735.50	-145.50	124.66
1982043	0260	135L	WORKERS COMPENSATION PREMIUM	.00	3.15	-3.15	.00
0002119	0294	337M	FED FUNDED HEALTH CARE BENE	11,167.00	.00	11,167.00	.00
1982030	0294	655L	FED FUNDED HEALTH CARE BENE	.00	877.30	-877.30	.00
1982030	0294	655M	FED FUNDED HEALTH CARE BENE	8,362.00	12,401.06	-4,039.06	148.30
0002119	0295	337M	FED FUNDED LIFE INSURANCE BENE	16.00	.00	16.00	.00
1982030	0295	655L	FED FUNDED LIFE INSURANCE BENE	.00	4.00	-4.00	.00
1982030	0295	655M	FED FUNDED LIFE INSURANCE BENE	48.00	44.00	4.00	91.67
0002119	0296	337M	FED FUNDED STATE ADMIN FEE	84.00	.00	84.00	.00
1982030	0296	655L	FED FUNDED STATE ADMIN FEE	.00	32.00	-32.00	.00
1982030	0296	655M	FED FUNDED STATE ADMIN FEE	397.00	352.00	45.00	88.66
1982030	0297	655L	FED FUNDED FLEX SPENDING BENE	.00	525.00	-525.00	.00
1982030	0297	655M	FED FUNDED FLEX SPENDING BENE	6,300.00	5,425.00	875.00	86.11
TOTAL 0200 EMPLOYEE BENEFITS				73,844.00	53,699.44	20,144.56	72.72
0300 PURCHASED PROF AND TECH SERV							
0002119	0338	337M	REGISTRATION FEES	100.00	.00	100.00	.00
1982037	0345	655M	MEDICAL SERVICES	2,560.00	.00	2,560.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				2,660.00	.00	2,660.00	.00
0500 OTHER PURCHASED SERVICES							
0002031	0580	168M	TRAVEL OUT OF DISTRICT	.00	281.60	-281.60	.00
0002031	0581	168M	TRAVEL-MILEAGE	.00	361.04	-361.04	.00
TOTAL 0500 OTHER PURCHASED SERVICES				.00	642.64	-642.64	.00
0600 SUPPLIES							
0002031	0610	168M	GENERAL SUPPLIES	.00	90.00	-90.00	.00
0952797	0610	310MM	GENERAL SUPPLIES	.00	935.96	-935.96	.00
1982037	0610	655M	GENERAL SUPPLIES	2,670.00	170.91	2,499.09	6.40

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
2002797	0610	310MP	GENERAL SUPPLIES	42.65	.00	42.65	.00
0002150	0680	655M	WELFARE (FOOD/CLOTHES/UTIL)	1,500.00	1,241.79	258.21	82.79
0002037	0692	13JM	HEALTH SUPPLIES	3,344.15	3,344.15	.00	100.00
1982037	0692	655L	HEALTH SUPPLIES	.00	1,837.50	-1,837.50	.00
1982037	0692	655M	HEALTH SUPPLIES	.00	862.00	-862.00	.00
TOTAL 0600 SUPPLIES				7,556.80	8,482.31	-925.51	112.25
TOTAL 2100 STUDENT SUPPORT SERVICES				290,881.80	293,434.19	-2,552.39	100.88
2200 INSTRUCTIONAL STAFF SUPP SERV							
0100 SALARIES PERSONNEL SERVICES							
0002053	0110	401MM	CERTIFIED PERMANENT SALARY	.00	31,253.50	-31,253.50	.00
0002117	0110	310L	CERTIFIED PERMANENT SALARY	.00	617.45	-617.45	.00
0002117	0110	310M	CERTIFIED PERMANENT SALARY	15,841.00	15,436.30	404.70	97.45
0002123	0110	337L	CERTIFIED PERMANENT SALARY	.00	21,547.24	-21,547.24	.00
0002133	0110	655L	CERTIFIED PERMANENT SALARY	.00	2,644.69	-2,644.69	.00
0002133	0110	655M	CERTIFIED PERMANENT SALARY	67,625.00	66,117.31	1,507.69	97.77
0002053	0111	401MM	CERTIFIED EXTENDED EMPLOYMENT	.00	4,223.45	-4,223.45	.00
0002117	0111	310L	CERTIFIED EXTENDED EMPLOYMENT	.00	163.54	-163.54	.00
0002117	0111	310M	CERTIFIED EXTENDED EMPLOYMENT	4,196.00	4,088.53	107.47	97.44
0002133	0111	655L	CERTIFIED EXTENDED EMPLOYMENT	.00	643.30	-643.30	.00
0002133	0111	655M	CERTIFIED EXTENDED EMPLOYMENT	16,450.00	16,082.59	367.41	97.77
0002053	0112	401MM	CERTIFIED EXTRA SERVICE	.00	1,250.00	-1,250.00	.00
0002133	0112	655L	CERTIFIED EXTRA SERVICE	.00	261.54	-261.54	.00
0002133	0112	655M	CERTIFIED EXTRA SERVICE	6,800.00	6,538.46	261.54	96.15
0102013	0112	162M	CERTIFIED EXTRA SERVICE	.00	429.30	-429.30	.00
0202013	0112	162M	CERTIFIED EXTRA SERVICE	.00	1,000.00	-1,000.00	.00
0352013	0112	162M	CERTIFIED EXTRA SERVICE	.00	1,000.00	-1,000.00	.00
0802013	0112	162L	CERTIFIED EXTRA SERVICE	.00	115.38	-115.38	.00
0802013	0112	162M	CERTIFIED EXTRA SERVICE	.00	884.62	-884.62	.00
0952013	0112	162M	CERTIFIED EXTRA SERVICE	.00	1,000.00	-1,000.00	.00
0972013	0112	162M	CERTIFIED EXTRA SERVICE	.00	1,000.00	-1,000.00	.00
0002053	0114	401MM	NATIONAL BOARD CERTIFICATION	.00	1,000.00	-1,000.00	.00
0002117	0130	310L	CLASSIFIED REGULAR SALARY	.00	178.02	-178.02	.00
0002117	0130	310M	CLASSIFIED REGULAR SALARY	4,568.00	1,602.18	2,965.82	35.07
0002117	0130	401K	CLASSIFIED REGULAR SALARY	.00	2,125.02	-2,125.02	.00
0002123	0130	337L	CLASSIFIED REGULAR SALARY	.00	28,846.25	-28,846.25	.00
0002123	0130	337M	CLASSIFIED REGULAR SALARY	31,888.00	4,120.89	27,767.11	12.92
TOTAL 0100 SALARIES PERSONNEL SERVICES				147,368.00	214,169.56	-66,801.56	145.33
0200 EMPLOYEE BENEFITS							
0002117	0221	310L	EMPLOYER FICA CONTRIBUTION	.00	10.87	-10.87	.00
0002117	0221	310M	EMPLOYER FICA CONTRIBUTION	283.00	98.00	185.00	34.63
0002117	0221	401K	EMPLOYER FICA CONTRIBUTION	.00	131.76	-131.76	.00
0002123	0221	337L	EMPLOYER FICA CONTRIBUTION	.00	1,711.62	-1,711.62	.00
0002123	0221	337M	EMPLOYER FICA CONTRIBUTION	1,977.00	243.36	1,733.64	12.31
0002053	0222	401MM	EMPLOYER MEDICARE CONTRIBUTION	.00	536.40	-536.40	.00
0002117	0222	310L	EMPLOYER MEDICARE CONTRIBUTION	.00	13.25	-13.25	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 65
glkyafrrp

SPECIAL REVENUE (2)						BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0002117	0222	310M	EMPLOYER MEDICARE CONTRIBUTION			357.00	290.46	66.54	81.36
0002117	0222	401K	EMPLOYER MEDICARE CONTRIBUTION			.00	30.84	-30.84	.00
0002123	0222	337L	EMPLOYER MEDICARE CONTRIBUTION			.00	712.64	-712.64	.00
0002123	0222	337M	EMPLOYER MEDICARE CONTRIBUTION			463.00	56.91	406.09	12.29
0002133	0222	655L	EMPLOYER MEDICARE CONTRIBUTION			.00	51.47	-51.47	.00
0002133	0222	655M	EMPLOYER MEDICARE CONTRIBUTION			1,318.00	1,286.75	31.25	97.63
0102013	0222	162M	EMPLOYER MEDICARE CONTRIBUTION			.00	5.76	-5.76	.00
0202013	0222	162M	EMPLOYER MEDICARE CONTRIBUTION			.00	13.85	-13.85	.00
0352013	0222	162M	EMPLOYER MEDICARE CONTRIBUTION			.00	13.83	-13.83	.00
0802013	0222	162L	EMPLOYER MEDICARE CONTRIBUTION			.00	1.65	-1.65	.00
0802013	0222	162M	EMPLOYER MEDICARE CONTRIBUTION			.00	12.67	-12.67	.00
0952013	0222	162M	EMPLOYER MEDICARE CONTRIBUTION			.00	14.31	-14.31	.00
0972013	0222	162M	EMPLOYER MEDICARE CONTRIBUTION			.00	14.10	-14.10	.00
0002053	0231	401MM	KTRS EMPLOYER CONTRIBUTION			.00	6,453.18	-6,453.18	.00
0002117	0231	310L	KTRS EMPLOYER CONTRIBUTION			.00	125.78	-125.78	.00
0002117	0231	310M	KTRS EMPLOYER CONTRIBUTION			3,227.00	3,144.51	82.49	97.44
0002123	0231	337L	KTRS EMPLOYER CONTRIBUTION			.00	3,685.62	-3,685.62	.00
0002133	0231	655L	KTRS EMPLOYER CONTRIBUTION			.00	571.65	-571.65	.00
0002133	0231	655M	KTRS EMPLOYER CONTRIBUTION			15,544.00	14,291.27	1,252.73	91.94
0102013	0231	162M	KTRS EMPLOYER CONTRIBUTION			.00	12.86	-12.86	.00
0202013	0231	162M	KTRS EMPLOYER CONTRIBUTION			.00	29.92	-29.92	.00
0352013	0231	162M	KTRS EMPLOYER CONTRIBUTION			.00	29.92	-29.92	.00
0802013	0231	162L	KTRS EMPLOYER CONTRIBUTION			.00	3.45	-3.45	.00
0802013	0231	162M	KTRS EMPLOYER CONTRIBUTION			.00	26.45	-26.45	.00
0952013	0231	162M	KTRS EMPLOYER CONTRIBUTION			.00	30.14	-30.14	.00
0972013	0231	162M	KTRS EMPLOYER CONTRIBUTION			.00	30.14	-30.14	.00
0002117	0232	310L	CERS EMPLOYER CONTRIBUTION			.00	33.15	-33.15	.00
0002117	0232	310M	CERS EMPLOYER CONTRIBUTION			1,066.00	298.35	767.65	27.99
0002117	0232	401K	CERS EMPLOYER CONTRIBUTION			.00	395.63	-395.63	.00
0002123	0232	337L	CERS EMPLOYER CONTRIBUTION			.00	5,371.17	-5,371.17	.00
0002123	0232	337M	CERS EMPLOYER CONTRIBUTION			5,635.00	767.31	4,867.69	13.62
0002053	0253	401MM	KSBA UNEMPLOYMENT INSURANCE			.00	30.00	-30.00	.00
0002117	0253	310M	KSBA UNEMPLOYMENT INSURANCE			45.00	12.12	32.88	26.93
0002117	0253	401K	KSBA UNEMPLOYMENT INSURANCE			.00	5.48	-5.48	.00
0002123	0253	337L	KSBA UNEMPLOYMENT INSURANCE			.00	120.00	-120.00	.00
0002123	0253	337M	KSBA UNEMPLOYMENT INSURANCE			120.00	.00	120.00	.00
0002133	0253	655M	KSBA UNEMPLOYMENT INSURANCE			60.00	60.00	.00	100.00
0202013	0253	162M	KSBA UNEMPLOYMENT INSURANCE			.00	.76	-.76	.00
0352013	0253	162M	KSBA UNEMPLOYMENT INSURANCE			.00	.92	-.92	.00
0802013	0253	162M	KSBA UNEMPLOYMENT INSURANCE			.00	.79	-.79	.00
0952013	0253	162M	KSBA UNEMPLOYMENT INSURANCE			.00	.89	-.89	.00
0972013	0253	162M	KSBA UNEMPLOYMENT INSURANCE			.00	.88	-.88	.00
0002053	0260	401MM	WORKERS COMPENSATION PREMIUM			.00	226.46	-226.46	.00
0002117	0260	310L	WORKERS COMPENSATION PREMIUM			.00	5.76	-5.76	.00
0002117	0260	310M	WORKERS COMPENSATION PREMIUM			148.00	126.88	21.12	85.73
0002117	0260	401K	WORKERS COMPENSATION PREMIUM			.00	12.72	-12.72	.00
0002123	0260	337L	WORKERS COMPENSATION PREMIUM			.00	302.33	-302.33	.00
0002123	0260	337M	WORKERS COMPENSATION PREMIUM			200.00	24.72	175.28	12.36
0002133	0260	655L	WORKERS COMPENSATION PREMIUM			.00	21.30	-21.30	.00
0002133	0260	655M	WORKERS COMPENSATION PREMIUM			545.00	532.50	12.50	97.71
0102013	0260	162M	WORKERS COMPENSATION PREMIUM			.00	2.57	-2.57	.00
0202013	0260	162M	WORKERS COMPENSATION PREMIUM			.00	5.98	-5.98	.00
0352013	0260	162M	WORKERS COMPENSATION PREMIUM			.00	5.98	-5.98	.00

0500 OTHER PURCHASED SERVICES

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 67
glkyafrrp

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0002133	0531	655M	POSTAGE & PO BOX RENT	500.00	.00	500.00	.00
0002123	0534	337M	CELL SERIVCE	900.00	.00	900.00	.00
0002013	0580	162L	TRAVEL - OUT OF DISTRICT	.00	2,949.56	-2,949.56	.00
0002053	0580	162L	TRAVEL - OUT OF DISTRICT	.00	62.78	-62.78	.00
0002053	0580	310MD	TRAVEL OUT OF DISTRICT	2,000.00	.00	2,000.00	.00
0002053	0580	655L	TRAVEL - OUT OF DISTRICT	.00	1,326.11	-1,326.11	.00
0002053	0580	655M	TRAVEL - OUT OF DISTRICT	2,500.00	1,871.99	628.01	74.88
0002123	0580	337M	TRAVEL - OUT OF DISTRICT	1,700.00	.00	1,700.00	.00
0002123	0581	337M	TRAVEL-MILEAGE	120.00	.00	120.00	.00
0002053	0585	655M	TRAVEL - MEALS	.00	1,384.00	-1,384.00	.00
0002053	0586	655M	TRAVEL - HOTELS	.00	8,897.61	-8,897.61	.00
0002053	0589	655M	TRAVEL-OTHER	.00	135.00	-135.00	.00
TOTAL 0500 OTHER PURCHASED SERVICES				7,720.00	16,627.05	-8,907.05	215.38
0600 SUPPLIES							
0002013	0610	162L	GENERAL SUPPLIES	.00	28.55	-28.55	.00
0002053	0610	655M	GENERAL SUPPLIES	3,590.00	.00	3,590.00	.00
0002117	0610	310M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0002133	0610	655M	GENERAL SUPPLIES	1,000.00	.00	1,000.00	.00
0952059	0610	003L	GENERAL SUPPLIES	.00	1,099.16	-1,099.16	.00
0002053	0616	655L	FOOD NON INSTR NON FOOD SVC	.00	1,052.69	-1,052.69	.00
0002053	0616	655M	FOOD NON INSTR NON FOOD SVC	.00	202.42	-202.42	.00
0002053	0617	655M	FOOD INSTR NON FOOD SERVICE	500.00	.00	500.00	.00
0002053	0643	310MD	SUPPLEMENTARY BKS/STUDY GUIDES	5,745.00	.00	5,745.00	.00
0002013	0650	162L	SUPPLIES-TECHNOLOGY RELATED	.00	34,118.93	-34,118.93	.00
0002013	0650	162M	SUPPLIES-TECHNOLOGY RELATED	25,000.00	.00	25,000.00	.00
0002053	0650	310MD	SUPPLIES-TECHNOLOGY RELATED	.17	.00	.17	.00
0002133	0650	655M	SUPPLIES-TECHNOLOGY RELATED	.00	129.26	-129.26	.00
0002013	0653	162J	SOFTWARE-TECH RELATED	.00	7,731.00	-7,731.00	.00
0002013	0653	162L	SOFTWARE-TECH RELATED	.00	41,227.24	-41,227.24	.00
0002117	0653	552M	SOFTWARE-TECH RELATED	2,993.00	.00	2,993.00	.00
TOTAL 0600 SUPPLIES				39,828.17	85,589.25	-45,761.08	214.90
0700 PROPERTY							
0002013	0734	162M	COMPUTERS & RELATED EQUIPMENT	75,000.00	.00	75,000.00	.00
TOTAL 0700 PROPERTY				75,000.00	.00	75,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS							
0002133	0810	655M	FEES AND DUES	500.00	323.25	176.75	64.65
0002013	0893	162L	UNIFORMS	.00	831.32	-831.32	.00
0002013	0894	162L	INSTRUCTIONAL FIELD TRIPS	.00	2,500.00	-2,500.00	.00
0002053	0899	655M	OTHER MISCELLANEOUS EXPENSES	2,500.00	.00	2,500.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				3,000.00	3,654.57	-654.57	121.82
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV				348,114.17	409,010.25	-60,896.08	117.49

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
2400 SCHOOL ADMIN SUPPORT							
0100 SALARIES PERSONNEL SERVICES							
1202077	0110	106M	CERTIFIED PERMANENT SALARY	62,549.00	64,856.00	-2,307.00	103.69
1202077	0111	106M	CERTIFIED EXTENDED EMPLOYMENT	13,525.00	14,022.92	-497.92	103.68
1202077	0112	106M	CERTIFIED EXTRA SERVICE	9,500.00	9,500.00	.00	100.00
1202077	0130	106M	CLASSIFIED REGULAR SALARY	46,374.00	49,237.56	-2,863.56	106.17
1982077	0130	343M	CLASSIFIED REGULAR SALARY	.00	8,324.64	-8,324.64	.00
1982077	0130	655M	CLASSIFIED REGULAR SALARY	47,950.00	40,451.36	7,498.64	84.36
1202077	0131	106M	OTHER CLASSIFIED SALARY	150.00	328.02	-178.02	218.68
1982077	0131	135L	OTHER CLASSIFIED SALARY	.00	228.04	-228.04	.00
1982077	0131	655M	OTHER CLASSIFIED SALARY	.00	1,068.77	-1,068.77	.00
1202077	0140	106M	CLASSIFIED OVERTIME SALARY	.00	304.92	-304.92	.00
1982077	0140	135L	CLASSIFIED OVERTIME SALARY	.00	5.80	-5.80	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				180,048.00	188,328.03	-8,280.03	104.60
0200 EMPLOYEE BENEFITS							
1202077	0221	106M	EMPLOYER FICA CONTRIBUTION	2,190.00	2,983.50	-793.50	136.23
1982077	0221	135L	EMPLOYER FICA CONTRIBUTION	.00	9.50	-9.50	.00
1982077	0221	343M	EMPLOYER FICA CONTRIBUTION	.00	350.78	-350.78	.00
1982077	0221	655M	EMPLOYER FICA CONTRIBUTION	2,973.00	2,138.20	834.80	71.92
1202077	0222	106M	EMPLOYER MEDICARE CONTRIBUTION	4,753.00	1,903.97	2,849.03	40.06
1982077	0222	135L	EMPLOYER MEDICARE CONTRIBUTION	.00	2.22	-2.22	.00
1982077	0222	343M	EMPLOYER MEDICARE CONTRIBUTION	.00	82.04	-82.04	.00
1982077	0222	655M	EMPLOYER MEDICARE CONTRIBUTION	695.00	500.07	194.93	71.95
1202077	0231	106M	KTRS EMPLOYER CONTRIBUTION	2,568.00	2,651.48	-83.48	103.25
1202077	0232	106M	CERS EMPLOYER CONTRIBUTION	9,456.00	9,285.85	170.15	98.20
1982077	0232	135L	CERS EMPLOYER CONTRIBUTION	.00	43.54	-43.54	.00
1982077	0232	343M	CERS EMPLOYER CONTRIBUTION	.00	1,550.03	-1,550.03	.00
1982077	0232	655M	CERS EMPLOYER CONTRIBUTION	11,192.00	7,731.08	3,460.92	69.08
1202077	0253	106M	KSBA UNEMPLOYMENT INSURANCE	260.00	239.60	20.40	92.15
1982077	0253	343M	KSBA UNEMPLOYMENT INSURANCE	.00	11.83	-11.83	.00
1982077	0253	655M	KSBA UNEMPLOYMENT INSURANCE	120.00	101.61	18.39	84.68
1202077	0260	106M	WORKERS COMPENSATION PREMIUM	900.00	829.63	70.37	92.18
1982077	0260	135L	WORKERS COMPENSATION PREMIUM	.00	1.40	-1.40	.00
1982077	0260	343M	WORKERS COMPENSATION PREMIUM	.00	49.94	-49.94	.00
1982077	0260	655M	WORKERS COMPENSATION PREMIUM	288.00	249.10	38.90	86.49
1982077	0294	343M	FED FUNDED HEALTH CARE BENE	.00	6,946.66	-6,946.66	.00
1982077	0294	655L	FED FUNDED HEALTH CARE BENE	.00	2,539.06	-2,539.06	.00
1982077	0294	655M	FED FUNDED HEALTH CARE BENE	24,719.00	23,755.60	963.40	96.10
1982077	0295	343M	FED FUNDED LIFE INSURANCE BENE	.00	3.50	-3.50	.00
1982077	0295	655L	FED FUNDED LIFE INSURANCE BENE	.00	2.00	-2.00	.00
1982077	0295	655M	FED FUNDED LIFE INSURANCE BENE	24.00	18.50	5.50	77.08
1982077	0296	343M	FED FUNDED STATE ADMIN FEE	.00	28.00	-28.00	.00
1982077	0296	655L	FED FUNDED STATE ADMIN FEE	.00	16.00	-16.00	.00
1982077	0296	655M	FED FUNDED STATE ADMIN FEE	198.00	148.00	50.00	74.75
TOTAL 0200 EMPLOYEE BENEFITS				60,336.00	64,172.69	-3,836.69	106.36

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300 PURCHASED PROF AND TECH SERV							
1202077	0349	106M	OTHER PROFESSIONAL SERVICES	.00	2,000.00	-2,000.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	2,000.00	-2,000.00	.00
0500 OTHER PURCHASED SERVICES							
1202077	0531	106M	POSTAGE & PO BOX RENT	100.00	.00	100.00	.00
1982077	0531	655L	POSTAGE & PO BOX RENT	.00	936.00	-936.00	.00
1982077	0559	655L	OTHER PRINTING	.00	276.00	-276.00	.00
TOTAL 0500 OTHER PURCHASED SERVICES				100.00	1,212.00	-1,112.00	999.99
0600 SUPPLIES							
1202077	0610	106M	GENERAL SUPPLIES	10,000.00	.00	10,000.00	.00
1982077	0610	655L	GENERAL SUPPLIES	.00	623.42	-623.42	.00
1982077	0610	655M	GENERAL SUPPLIES	.00	249.59	-249.59	.00
TOTAL 0600 SUPPLIES				10,000.00	873.01	9,126.99	8.73
TOTAL 2400 SCHOOL ADMIN SUPPORT				250,484.00	256,585.73	-6,101.73	102.44
2500 BUSINESS SUPPORT SERVICES							
0100 SALARIES PERSONNEL SERVICES							
0012082	0130	310M	CLASSIFIED REGULAR SALARY	5,337.00	4,935.40	401.60	92.48
0012082	0130	655L	CLASSIFIED REGULAR SALARY	.00	1,180.06	-1,180.06	.00
0012082	0130	655M	CLASSIFIED REGULAR SALARY	30,241.00	26,787.43	3,453.57	88.58
TOTAL 0100 SALARIES PERSONNEL SERVICES				35,578.00	32,902.89	2,675.11	92.48
0200 EMPLOYEE BENEFITS							
0012082	0221	310M	EMPLOYER FICA CONTRIBUTION	331.00	300.62	30.38	90.82
0012082	0221	655L	EMPLOYER FICA CONTRIBUTION	.00	71.76	-71.76	.00
0012082	0221	655M	EMPLOYER FICA CONTRIBUTION	1,875.00	1,631.43	243.57	87.01
0012082	0222	310M	EMPLOYER MEDICARE CONTRIBUTION	77.00	70.23	6.77	91.21
0012082	0222	655L	EMPLOYER MEDICARE CONTRIBUTION	.00	16.78	-16.78	.00
0012082	0222	655M	EMPLOYER MEDICARE CONTRIBUTION	439.00	381.63	57.37	86.93
0012082	0232	310M	CERS EMPLOYER CONTRIBUTION	1,245.00	919.04	325.96	73.82
0012082	0232	655L	CERS EMPLOYER CONTRIBUTION	.00	219.72	-219.72	.00
0012082	0232	655M	CERS EMPLOYER CONTRIBUTION	7,058.00	4,987.70	2,070.30	70.67
0012082	0253	310M	KSBA UNEMPLOYMENT INSURANCE	10.00	8.08	1.92	80.80
0012082	0253	655M	KSBA UNEMPLOYMENT INSURANCE	50.00	45.89	4.11	91.78
0012082	0260	310M	WORKERS COMPENSATION PREMIUM	32.00	29.52	2.48	92.25
0012082	0260	655L	WORKERS COMPENSATION PREMIUM	.00	7.08	-7.08	.00
0012082	0260	655M	WORKERS COMPENSATION PREMIUM	181.00	160.86	20.14	88.87
0012082	0294	310M	FED FUNDED HEALTH CARE BENE	.00	1,570.28	-1,570.28	.00
0012082	0294	655M	FED FUNDED HEALTH CARE BENE	7,748.00	8,898.31	-1,150.31	114.85
0012082	0295	310M	FED FUNDED LIFE INSURANCE BENE	2.00	1.69	.31	84.50

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0012082	0295	655M	FED FUNDED LIFE INSURANCE BENE	11.00	9.36	1.64	85.09
0012082	0296	310M	FED FUNDED STATE ADMIN FEE	15.00	13.14	1.86	87.60
0012082	0296	655M	FED FUNDED STATE ADMIN FEE	83.00	74.46	8.54	89.71
TOTAL 0200 EMPLOYEE BENEFITS				19,157.00	19,417.58	-260.58	101.36
TOTAL 2500 BUSINESS SUPPORT SERVICES				54,735.00	52,320.47	2,414.53	95.59
2600 PLANT OPERATIONS & MAINTENANCE							
0100 SALARIES PERSONNEL SERVICES							
0002089	0112	168M	CERTIFIED EXTRA SERVICE	3,200.00	.00	3,200.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				3,200.00	.00	3,200.00	.00
0300 PURCHASED PROF AND TECH SERV							
0002089	0338	168L	REGISTRATION FEES	.00	235.00	-235.00	.00
0002089	0347	168M	SECURITY SERVICES	30,174.00	.00	30,174.00	.00
0002089	0347	18RM	SECURITY SERVICES	120,000.00	109,000.00	11,000.00	90.83
0002089	0347	552K	SECURITY SERVICES	.00	11,000.00	-11,000.00	.00
0002089	0347	552M	SECURITY SERVICES	58,366.00	.00	58,366.00	.00
0202087	0349	009M	OTHER PROFESSIONAL SERVICES	.00	13,519.00	-13,519.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				208,540.00	133,754.00	74,786.00	64.14
0400 PURCHASED PROPERTY SERVICES							
1982087	0434	655M	BLDG REPAIR & MAINT	30,035.00	.00	30,035.00	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES				30,035.00	.00	30,035.00	.00
0500 OTHER PURCHASED SERVICES							
0202087	0538	009M	SHIPPING/DELIVERY/FREIGHT SVCS	.00	2,100.00	-2,100.00	.00
0002089	0580	168M	TRAVEL - OUT OF DISTRICT	479.00	1,508.42	-1,029.42	314.91
TOTAL 0500 OTHER PURCHASED SERVICES				479.00	3,608.42	-3,129.42	753.32
0600 SUPPLIES							
0002089	0650	168M	SUPPLIES-TECHNOLOGY RELATED	4,542.00	.00	4,542.00	.00
1982087	0650	002M	SUPPLIES-TECHNOLOGY RELATED	.00	1,500.00	-1,500.00	.00
1982087	0650	135L	SUPPLIES-TECHNOLOGY RELATED	.00	52,736.59	-52,736.59	.00
1982087	0650	343L	SUPPLIES-TECHNOLOGY RELATED	.00	2,172.71	-2,172.71	.00
1982087	0650	655M	SUPPLIES-TECHNOLOGY RELATED	.00	10,078.12	-10,078.12	.00
0002089	0653	168L	SOFTWARE-TECH RELATED	.00	6,255.00	-6,255.00	.00
0202087	0697	009M	OTHER SUPPLIES & MATERIALS	.00	13,573.00	-13,573.00	.00
0972087	0697	008M	OTHER SUPPLIES & MATERIALS	.00	599.00	-599.00	.00
9202087	0697	033M	OTHER SUPPLIES & MATERIALS	.00	2,500.00	-2,500.00	.00
TOTAL 0600 SUPPLIES				4,542.00	89,414.42	-84,872.42	999.99

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700 PROPERTY							
1982087	0731	655L	MACHINERY/EQUIP (NONINSTRUCT)	.00	12,515.67	-12,515.67	.00
0002089	0735	168M	TECHNOLOGY SOFTWARE	22,847.00	.00	22,847.00	.00
0202087	0739	009M	OTHER EQUIPMENT	.00	26,728.00	-26,728.00	.00
0972087	0739	008M	OTHER EQUIPMENT	.00	6,041.61	-6,041.61	.00
TOTAL 0700 PROPERTY				22,847.00	45,285.28	-22,438.28	198.21
0800 DEBT SERVICE AND MISCELLANEOUS							
0002089	0810	168L	FEES AND DUES	.00	590.00	-590.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				.00	590.00	-590.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE				269,643.00	272,652.12	-3,009.12	101.12
2700 STUDENT TRANSPORTATION							
0100 SALARIES PERSONNEL SERVICES							
9012095	0130	655M	CLASSIFIED REGULAR SALARY	.00	4,506.28	-4,506.28	.00
9012095	0131	655M	OTHER CLASSIFIED SALARY	.00	10,075.96	-10,075.96	.00
9012792	0131	655M	OTHER CLASSIFIED SALARY	.00	15,083.47	-15,083.47	.00
9012095	0140	655M	CLASSIFIED OVERTIME SALARY	.00	9,643.58	-9,643.58	.00
9012792	0140	655M	CLASSIFIED OVERTIME SALARY	.00	2,181.30	-2,181.30	.00
9012095	0150	655M	CLASSIFIED SUBSTITUTE SALARY	.00	7,171.47	-7,171.47	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				.00	48,662.06	-48,662.06	.00
0200 EMPLOYEE BENEFITS							
9012095	0221	655M	EMPLOYER FICA CONTRIBUTION	.00	1,894.96	-1,894.96	.00
9012792	0221	655M	EMPLOYER FICA CONTRIBUTION	.00	997.20	-997.20	.00
9012095	0222	655M	EMPLOYER MEDICARE CONTRIBUTION	.00	443.19	-443.19	.00
9012792	0222	655M	EMPLOYER MEDICARE CONTRIBUTION	.00	233.23	-233.23	.00
9012095	0232	655M	CERS EMPLOYER CONTRIBUTION	.00	5,683.87	-5,683.87	.00
9012792	0232	655M	CERS EMPLOYER CONTRIBUTION	.00	3,214.72	-3,214.72	.00
9012095	0253	655M	KSBA UNEMPLOYMENT INSURANCE	.00	168.42	-168.42	.00
9012792	0253	655M	KSBA UNEMPLOYMENT INSURANCE	.00	38.07	-38.07	.00
9012095	0260	655M	WORKERS COMPENSATION PREMIUM	.00	289.73	-289.73	.00
9012792	0260	655M	WORKERS COMPENSATION PREMIUM	.00	103.58	-103.58	.00
9012095	0294	655L	FED FUNDED HEALTH CARE BENE	.00	877.30	-877.30	.00
9012095	0295	655L	FED FUNDED LIFE INSURANCE BENE	.00	2.00	-2.00	.00
9012095	0296	655L	FED FUNDED STATE ADMIN FEE	.00	16.00	-16.00	.00
9012095	0297	655L	FED FUNDED FLEX SPENDING BENE	.00	175.00	-175.00	.00
TOTAL 0200 EMPLOYEE BENEFITS				.00	14,137.27	-14,137.27	.00
0300 PURCHASED PROF AND TECH SERV							
9012095	0349	655M	OTHER PROFESSIONAL SERVICES	20,000.00	.00	20,000.00	.00

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 0300 PURCHASED PROF AND TECH SERV				20,000.00	.00	20,000.00	.00
0600 SUPPLIES							
9012792	0627	655M	DIESEL FUEL	10,000.00	.00	10,000.00	.00
TOTAL 0600 SUPPLIES				10,000.00	.00	10,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS							
9012095	0896	655M	STUDENT WAGES	.00	16,872.50	-16,872.50	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				.00	16,872.50	-16,872.50	.00
TOTAL 2700 STUDENT TRANSPORTATION				30,000.00	79,671.83	-49,671.83	265.57
3300 COMMUNITY SERVICES							
0100 SALARIES PERSONNEL SERVICES							
0102104	0130	128MY	CLASSIFIED REGULAR SALARY	15,348.20	15,097.38	250.82	98.37
0352104	0130	128M	CLASSIFIED REGULAR SALARY	2,361.28	46,439.24	-44,077.96	999.99
0802104	0130	129MW	CLASSIFIED REGULAR SALARY	15,481.20	15,481.20	.00	100.00
0102104	0130D	128MY	CLASSIFIED FRYSC DIRECTOR	43,100.00	43,100.02	-.02	100.00
0352104	0130D	128M	CLASSIFIED FRYSC DIRECTOR	44,077.96	.00	44,077.96	.00
0802104	0130D	129MW	CLASSIFIED FRYSC DIRECTOR	47,443.20	47,443.20	.00	100.00
0952104	0130D	129ME	CLASSIFIED FRYSC DIRECTOR	71,846.40	71,855.76	-9.36	100.01
TOTAL 0100 SALARIES PERSONNEL SERVICES				239,658.24	239,416.80	241.44	99.90
0200 EMPLOYEE BENEFITS							
0102104	0221	128MY	EMPLOYER FICA CONTRIBUTION	791.61	725.65	65.96	91.67
0352104	0221	128M	EMPLOYER FICA CONTRIBUTION	1,928.35	1,911.54	16.81	99.13
0802104	0221	129MW	EMPLOYER FICA CONTRIBUTION	959.83	959.92	-.09	100.01
0102104	0222	128MY	EMPLOYER MEDICARE CONTRIBUTION	771.97	765.44	6.53	99.15
0352104	0222	128M	EMPLOYER MEDICARE CONTRIBUTION	659.87	655.97	3.90	99.41
0802104	0222	129MW	EMPLOYER MEDICARE CONTRIBUTION	921.89	830.27	91.62	90.06
0952104	0222	129ME	EMPLOYER MEDICARE CONTRIBUTION	1,041.77	1,007.40	34.37	96.70
0102104	0231	128MY	KTRS EMPLOYER CONTRIBUTION	1,356.34	1,356.25	.09	99.99
0352104	0231	128M	KTRS EMPLOYER CONTRIBUTION	453.49	453.49	.00	100.00
0802104	0231	129MW	KTRS EMPLOYER CONTRIBUTION	1,423.30	1,423.27	.03	100.00
0952104	0231	129ME	KTRS EMPLOYER CONTRIBUTION	2,155.39	2,155.68	-.29	100.01
0102104	0232	128MY	CERS EMPLOYER CONTRIBUTION	2,418.20	2,418.22	-.02	100.00
0352104	0232	128M	CERS EMPLOYER CONTRIBUTION	5,832.05	5,832.01	.04	100.00
0802104	0232	129MW	CERS EMPLOYER CONTRIBUTION	2,882.60	2,882.62	-.02	100.00
0102104	0253	128MY	KSBA UNEMPLOYMENT INSURANCE	120.00	120.00	.00	100.00
0352104	0253	128M	KSBA UNEMPLOYMENT INSURANCE	90.00	60.00	30.00	66.67
0802104	0253	129MW	KSBA UNEMPLOYMENT INSURANCE	120.00	120.00	.00	100.00
0952104	0253	129ME	KSBA UNEMPLOYMENT INSURANCE	83.40	60.00	23.40	71.94
0102104	0260	128MY	WORKERS COMPENSATION PREMIUM	227.37	349.20	-121.83	153.58
0352104	0260	128M	WORKERS COMPENSATION PREMIUM	210.73	278.65	-67.92	132.23

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
-----				-----	-----	-----	-----
0802104	0260	129MW	WORKERS COMPENSATION PREMIUM	377.55	377.51	.04	99.99
0952104	0260	129ME	WORKERS COMPENSATION PREMIUM	431.08	431.14	-.06	100.01
TOTAL 0200 EMPLOYEE BENEFITS				25,256.79	25,174.23	82.56	99.67
0300 PURCHASED PROF AND TECH SERV							
0102104	0338	128MY	REGISTRATION FEES	525.00	525.00	.00	100.00
0352104	0338	128M	REGISTRATION FEES	700.00	880.00	-180.00	125.71
0802104	0338	129MW	REGISTRATION FEES	359.00	359.00	.00	100.00
0952104	0338	129ME	REGISTRATION FEES	350.00	250.00	100.00	71.43
0952104	0349	129ME	OTHER PROFESSIONAL SERVICES	8,000.00	8,000.00	.00	100.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				9,934.00	10,014.00	-80.00	100.81
0500 OTHER PURCHASED SERVICES							
0102104	0531	128MY	POSTAGE & PO BOX RENT	150.00	140.40	9.60	93.60
0352104	0531	128M	POSTAGE & PO BOX RENT	9.64	.00	9.64	.00
0802104	0531	129MW	POSTAGE & PO BOX RENT	200.00	200.00	.00	100.00
0102104	0580	128MY	TRAVEL - OUT OF DISTRICT	604.12	250.40	353.72	41.45
0352104	0580	128M	TRAVEL OUT OF DISTRICT	450.00	380.06	69.94	84.46
0802104	0580	129MW	TRAVEL - OUT OF DISTRICT	536.00	445.90	90.10	83.19
0952104	0580	129ME	TRAVEL - OUT OF DISTRICT	1,000.00	939.35	60.65	93.94
0102104	0581	128MY	TRAVEL-MILEAGE	250.00	250.22	-.22	100.09
0352104	0581	128L	TRAVEL-MILEAGE	.00	85.57	-85.57	.00
0352104	0581	128M	TRAVEL-MILEAGE	500.00	323.45	176.55	64.69
0802104	0581	129MW	TRAVEL-MILEAGE	600.00	590.80	9.20	98.47
0952104	0581	129ME	TRAVEL-MILEAGE	1,200.00	929.63	270.37	77.47
0102104	0586	128MY	TRAVEL - HOTELS	312.27	312.27	.00	100.00
0352104	0586	128M	TRAVEL - HOTELS	421.19	421.19	.00	100.00
TOTAL 0500 OTHER PURCHASED SERVICES				6,233.22	5,269.24	963.98	84.53
0600 SUPPLIES							
0102104	0610	128MY	GENERAL SUPPLIES	11,201.67	11,620.31	-418.64	103.74
0352104	0610	128M	GENERAL SUPPLIES	3,345.12	3,604.16	-259.04	107.74
0802104	0610	129LW	GENERAL SUPPLIES	.00	-18.80	18.80	.00
0802104	0610	129MW	GENERAL SUPPLIES	2,000.00	2,227.34	-227.34	111.37
0952104	0610	007M	GENERAL SUPPLIES	.00	1,005.01	-1,005.01	.00
0952104	0610	129ME	GENERAL SUPPLIES	3,048.96	3,859.36	-810.40	126.58
0952104	0610	129XE	GENERAL SUPPLIES	.00	2,687.97	-2,687.97	.00
0102104	0616	128MY	FOOD NON INSTR NON FOOD SVC	4,000.00	4,219.20	-219.20	105.48
0352104	0616	128M	FOOD NON INSTR NON FOOD SVC	827.29	693.23	134.06	83.80
0102104	0617	128MY	FOOD INSTR NON FOOD SERVICE	1,556.63	1,623.36	-66.73	104.29
0352104	0617	028M	FOOD INSTR NON FOOD SERVICE	.00	180.00	-180.00	.00
0352104	0617	128M	FOOD INSTR NON FOOD SERVICE	500.00	495.08	4.92	99.02
0802104	0617	129MW	FOOD INSTR NON FOOD SERVICE	445.00	259.04	185.96	58.21
0952104	0617	129ME	FOOD INSTR NON FOOD SERVICE	.00	116.20	-116.20	.00
0952104	0642	036M	PERIODICALS & NEWSPAPERS	.00	3,069.58	-3,069.58	.00
0952104	0642	129ME	PERIODICALS & NEWSPAPERS	6,000.00	5,552.70	447.30	92.55
0952104	0642	129XE	PERIODICALS & NEWSPAPERS	.00	3,643.54	-3,643.54	.00

SPECIAL REVENUE (2)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0102104	0650	128MY	SUPPLIES-TECHNOLOGY RELATED	1,440.61	1,418.46	22.15	98.46
0352104	0650	128M	SUPPLIES-TECHNOLOGY RELATED	753.41	729.98	23.43	96.89
0802104	0650	129MW	SUPPLIES-TECHNOLOGY RELATED	1,000.00	739.01	260.99	73.90
0102104	0679	128MY	STUDENT ACTIVITIES - OTHER	5,525.93	5,522.05	3.88	99.93
0352104	0679	128M	STUDENT ACTIVITIES - OTHER	2,676.07	2,641.17	34.90	98.70
0802104	0679	129MW	STUDENT ACTIVITIES - OTHER	12,157.79	12,383.34	-225.55	101.86
0102104	0680	006M	WELFARE (FOOD/CLOTHES/UTIL)	.00	4,545.29	-4,545.29	.00
0102104	0680	010M	WELFARE (FOOD/CLOTHES/UTIL)	1,250.00	.00	1,250.00	.00
0102104	0680	128MY	WELFARE (FOOD/CLOTHES/UTIL)	1,000.00	990.21	9.79	99.02
0352104	0680	005M	WELFARE (FOOD/CLOTHES/UTIL)	.00	5,689.31	-5,689.31	.00
0352104	0680	010M	WELFARE (FOOD/CLOTHES/UTIL)	1,250.00	.00	1,250.00	.00
0352104	0680	128L	WELFARE (FOOD/CLOTHES/UTIL)	.00	100.00	-100.00	.00
0352104	0680	128M	WELFARE (FOOD/CLOTHES/UTIL)	1,246.59	1,301.93	-55.34	104.44
0802104	0680	004M	WELFARE (FOOD/CLOTHES/UTIL)	.00	5,113.16	-5,113.16	.00
0802104	0680	010M	WELFARE (FOOD/CLOTHES/UTIL)	1,250.00	.00	1,250.00	.00
0802104	0680	016M	WELFARE (FOOD/CLOTHES/UTIL)	.00	3.77	-3.77	.00
0802104	0680	029M	WELFARE (FOOD/CLOTHES/UTIL)	.00	100.00	-100.00	.00
0802104	0680	129MW	WELFARE (FOOD/CLOTHES/UTIL)	1,000.00	990.17	9.83	99.02
0952104	0680	007M	WELFARE (FOOD/CLOTHES/UTIL)	.00	1,096.24	-1,096.24	.00
0952104	0680	010M	WELFARE (FOOD/CLOTHES/UTIL)	1,250.00	.00	1,250.00	.00
0952104	0680	027M	WELFARE (FOOD/CLOTHES/UTIL)	.00	1,867.94	-1,867.94	.00
0952104	0680	129XE	WELFARE (FOOD/CLOTHES/UTIL)	.00	1,769.19	-1,769.19	.00
0102104	0692	128MY	HEALTH SUPPLIES	3,500.00	3,455.88	44.12	98.74
0352104	0692	128M	HEALTH SUPPLIES	1,070.00	1,073.89	-3.89	100.36
TOTAL 0600 SUPPLIES				69,295.07	96,368.27	-27,073.20	139.07
0800 DEBT SERVICE AND MISCELLANEOUS							
0102104	0810	128MY	FEES AND DUES	120.00	60.00	60.00	50.00
0352104	0810	128M	FEES AND DUES	60.00	120.00	-60.00	200.00
0802104	0810	129MW	FEES AND DUES	60.00	60.00	.00	100.00
0102104	0894	128MY	INSTRUCTIONAL FIELD TRIPS	202.70	202.70	.00	100.00
0352104	0894	128M	INSTRUCTIONAL FIELD TRIPS	340.00	218.00	122.00	64.12
0802104	0894	129MW	INSTRUCTIONAL FIELD TRIPS	.00	194.77	-194.77	.00
0952104	0894	027M	INSTRUCTIONAL FIELD TRIPS	.00	190.86	-190.86	.00
0952104	0894	129XE	INSTRUCTIONAL FIELD TRIPS	.00	141.04	-141.04	.00
0952104	0895	129XE	OTHER STUDENT TRAVEL	.00	434.91	-434.91	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				782.70	1,622.28	-839.58	207.27
TOTAL 3300 COMMUNITY SERVICES				351,160.02	377,864.82	-26,704.80	107.60
5200 FUND TRANSFERS							
0900 OTHER ITEMS							
0002113	0910	401M	FUND TRANSFERS OUT	143,949.00	.00	143,949.00	.00
TOTAL 0900 OTHER ITEMS				143,949.00	.00	143,949.00	.00
TOTAL 5200 FUND TRANSFERS				143,949.00	.00	143,949.00	.00

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL EXPENDITURES	6,405,583.16	7,875,089.68	-1,469,506.52	122.94
TOTAL FOR SPECIAL REVENUE (2)	125,917.48	20,926.99	104,990.49	16.62

DIST ACTIVITY (SPEC REV ANN) (21)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE				.00	108,053.62	-108,053.62	.00
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
STUDENT ACTIVITIES							
221	1740	7BCH	STUDENT FEES	.00	10,950.00	-10,950.00	.00
221	1790	7PON	OTHER DIST/STUDENT ACT INCOME	.00	4,611.96	-4,611.96	.00
221	1790F	7CAN	FUNDRAISER (OPERATING)	.00	4,000.00	-4,000.00	.00
221	1790P	7PON	PICTURE PROFITS/DIST ACT	.00	595.58	-595.58	.00
TOTAL STUDENT ACTIVITIES				.00	20,157.54	-20,157.54	.00
OTHER REVENUE FROM LOCAL SOURCES							
221	1990	7PON	MISCELLANEOUS REVENUE	.00	5,029.58	-5,029.58	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				.00	5,029.58	-5,029.58	.00
TOTAL REVENUE FROM LOCAL SOURCES				.00	25,187.12	-25,187.12	.00
TOTAL RECEIPTS				.00	25,187.12	-25,187.12	.00
TOTAL REVENUES				.00	133,240.74	-133,240.74	.00

DIST ACTIVITY (SPEC REV ANN) (21)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
1000 INSTRUCTION							
0300 PURCHASED PROF AND TECH SERV							
0802818	0338	7SUM	REGISTRATION FEES	.00	685.00	-685.00	.00
0202818	0349	7CAN	OTHER PROFESSIONAL SERVICES	.00	3,522.00	-3,522.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	4,207.00	-4,207.00	.00
0600 SUPPLIES							
0202818	0610	7CAN	GENERAL SUPPLIES	.00	1,199.57	-1,199.57	.00
0352818	0610	7BCM	GENERAL SUPPLIES	.00	793.08	-793.08	.00
0102818	0650	7BCH	SUPPLIES-TECHNOLOGY RELATED	.00	10,950.00	-10,950.00	.00
0352818	0650	7BCM	SUPPLIES-TECHNOLOGY RELATED	.00	57.43	-57.43	.00
0352818	0653	7BCM	SOFTWARE-TECH RELATED	.00	4,591.30	-4,591.30	.00
0802818	0653	7SUM	SOFTWARE-TECH RELATED	.00	2,080.00	-2,080.00	.00
0202818	0697	7CAN	OTHER SUPPLIES & MATERIALS	.00	849.00	-849.00	.00
TOTAL 0600 SUPPLIES				.00	20,520.38	-20,520.38	.00
TOTAL 1000 INSTRUCTION				.00	24,727.38	-24,727.38	.00
2200 INSTRUCTIONAL STAFF SUPP SERV							
0300 PURCHASED PROF AND TECH SERV							
0972859	0349	7PON	OTHER PROFESSIONAL SERVICES	.00	900.00	-900.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	900.00	-900.00	.00
0600 SUPPLIES							
0202859	0610	7CAN	GENERAL SUPPLIES	.00	74.68	-74.68	.00
0972859	0610	7PON	GENERAL SUPPLIES	.00	930.00	-930.00	.00
0972859	0642	7PON	PERIODICALS & NEWSPAPERS	.00	8,309.74	-8,309.74	.00
0202859	0650	7CAN	SUPPLIES-TECHNOLOGY RELATED	.00	260.54	-260.54	.00
0202859	0671	7CAN	ITEMS FOR RESALE	.00	1,438.65	-1,438.65	.00
TOTAL 0600 SUPPLIES				.00	11,013.61	-11,013.61	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV				.00	11,913.61	-11,913.61	.00
TOTAL EXPENDITURES				.00	36,640.99	-36,640.99	.00
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)				.00	96,599.75	-96,599.75	.00

SCHOOL ACTIVITY FUND ACCT (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	369,623.37	-369,623.37	.00
TOTAL REVENUES	.00	369,623.37	-369,623.37	.00
TOTAL FOR SCHOOL ACTIVITY FUND ACCT (25)	.00	369,623.37	-369,623.37	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 79
glkyafpr

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	241,877.00	253,184.00	-11,307.00	104.67
		TOTAL RESTRICTED	241,877.00	253,184.00	-11,307.00	104.67
		TOTAL REVENUE FROM STATE SOURCES	241,877.00	253,184.00	-11,307.00	104.67
		TOTAL RECEIPTS	241,877.00	253,184.00	-11,307.00	104.67
		TOTAL REVENUES	241,877.00	253,184.00	-11,307.00	104.67

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 80
glkyafpr

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	241,877.00	.00	241,877.00	.00
0003113	0910	COFT	FUND TRANSFERS OUT	.00	253,184.00	-253,184.00	.00
0003113	0914		FOR DEBT SERVICE	.00	50,000.00	-50,000.00	.00
TOTAL 0900 OTHER ITEMS				241,877.00	303,184.00	-61,307.00	125.35
TOTAL 5200 FUND TRANSFERS				241,877.00	303,184.00	-61,307.00	125.35
TOTAL EXPENDITURES				241,877.00	303,184.00	-61,307.00	125.35
TOTAL FOR CAPITAL OUTLAY FUND (310)				.00	-50,000.00	50,000.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 81
glkyafpr

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 REAL PROPERTY TAX		2,044,188.00	2,083,952.00	-39,764.00	101.95
		TOTAL AD VALOREM TAXES		2,044,188.00	2,083,952.00	-39,764.00	101.95
		TOTAL REVENUE FROM LOCAL SOURCES		2,044,188.00	2,083,952.00	-39,764.00	101.95
REVENUE FROM STATE SOURCES							
RESTRICTED							
320	3200	RESTRICTED STATE REVENUE		884,936.00	982,110.00	-97,174.00	110.98
		TOTAL RESTRICTED		884,936.00	982,110.00	-97,174.00	110.98
		TOTAL REVENUE FROM STATE SOURCES		884,936.00	982,110.00	-97,174.00	110.98
OTHER RECEIPTS							
INTERFUND TRANSFERS							
320	5210	FUND TRANSFER		.00	-46,680.00	46,680.00	.00
		TOTAL INTERFUND TRANSFERS		.00	-46,680.00	46,680.00	.00
		TOTAL OTHER RECEIPTS		.00	-46,680.00	46,680.00	.00
		TOTAL RECEIPTS		2,929,124.00	3,019,382.00	-90,258.00	103.08
		TOTAL REVENUES		2,929,124.00	3,019,382.00	-90,258.00	103.08

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 82
glkyafpr

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
5200 FUND TRANSFERS				
0900 OTHER ITEMS				
0003213 0910 BFFT FUND TRANSFERS OUT	.00	276,819.00	-276,819.00	.00
0003213 0914 FOR DEBT SERVICE	2,929,124.00	2,742,563.00	186,561.00	93.63
TOTAL 0900 OTHER ITEMS	2,929,124.00	3,019,382.00	-90,258.00	103.08
TOTAL 5200 FUND TRANSFERS	2,929,124.00	3,019,382.00	-90,258.00	103.08
TOTAL EXPENDITURES	2,929,124.00	3,019,382.00	-90,258.00	103.08
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	.00	.00	.00

CONSTRUCTION FUND (360)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
OTHER REVENUE FROM LOCAL SOURCES							
360	1990	067J	MISCELLANEOUS REVENUE	.00	34.90	-34.90	.00
			TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	34.90	-34.90	.00
			TOTAL REVENUE FROM LOCAL SOURCES	.00	34.90	-34.90	.00
			TOTAL RECEIPTS	.00	34.90	-34.90	.00
			TOTAL REVENUES	.00	34.90	-34.90	.00

CONSTRUCTION FUND (360)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
4500 BUILDING ACQUISITIONS & CONSTRUCTION							
0300 PURCHASED PROF AND TECH SERV							
0003610	0346	067J	ARCHECTUR & ENGINEERING SVCS	.00	1,113.75	-1,113.75	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	1,113.75	-1,113.75	.00
0400 PURCHASED PROPERTY SERVICES							
0003610	0450	020J	CONSTRUCTION SERVICES	.00	604,133.82	-604,133.82	.00
0003610	0450	045J	CONSTRUCTION SERVICES	.00	187,234.38	-187,234.38	.00
0003610	0450	067J	CONSTRUCTION SERVICES	.00	1,315,629.89	-1,315,629.89	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES				.00	2,106,998.09	-2,106,998.09	.00
0600 SUPPLIES							
0003610	0622	067J	ELECTRICITY	.00	14.65	-14.65	.00
TOTAL 0600 SUPPLIES				.00	14.65	-14.65	.00
0700 PROPERTY							
0003610	0734	067J	COMPUTERS & RELATED EQUIPMENT	.00	11,198.30	-11,198.30	.00
TOTAL 0700 PROPERTY				.00	11,198.30	-11,198.30	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION				.00	2,119,324.79	-2,119,324.79	.00
5100 DEBT SERVICE							
0300 PURCHASED PROF AND TECH SERV							
0003603	0349	020J	OTHER PROFESSIONAL SERVICES	.00	1,725.00	-1,725.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				.00	1,725.00	-1,725.00	.00
TOTAL 5100 DEBT SERVICE				.00	1,725.00	-1,725.00	.00
5200 FUND TRANSFERS							
0900 OTHER ITEMS							
0003613	0910	045J	FUND TRANSFERS OUT	.00	-46,680.00	46,680.00	.00
TOTAL 0900 OTHER ITEMS				.00	-46,680.00	46,680.00	.00
TOTAL 5200 FUND TRANSFERS				.00	-46,680.00	46,680.00	.00
TOTAL EXPENDITURES				.00	2,074,369.79	-2,074,369.79	.00

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL FOR CONSTRUCTION FUND (360)	.00	-2,074,334.89	2,074,334.89	.00

DEBT SERVICE FUND (400)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
OTHER REVENUE FROM LOCAL SOURCES							
40	1990	MISCELLANEOUS REVENUE		.00	27,412.95	-27,412.95	.00
		TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	27,412.95	-27,412.95	.00
		TOTAL REVENUE FROM LOCAL SOURCES		.00	27,412.95	-27,412.95	.00
REVENUE FROM STATE SOURCES							
REVENUE FOR ON BEHALF PAYMENTS							
400	3900	SF092 REV ON-BEHALF PMTS/STATE		59,660.00	.00	59,660.00	.00
400	3900	SF14 REV ON-BEHALF PMTS/STATE		287,045.00	287,045.32	-.32	100.00
400	3900	SF15 REV ON-BEHALF PMTS/STATE		1,369,240.00	1,369,239.68	.32	100.00
400	3900	SF17 REV ON-BEHALF PMTS/STATE		78,656.00	78,655.76	.24	100.00
400	3900	SF21 REV ON-BEHALF PMTS/STATE		.00	55,020.00	-55,020.00	.00
400	3900	SF23 REV ON-BEHALF PMTS/STATE		123,750.00	123,749.50	.50	100.00
		TOTAL REVENUE FOR ON BEHALF PAYMENTS		1,918,351.00	1,913,710.26	4,640.74	99.76
		TOTAL REVENUE FROM STATE SOURCES		1,918,351.00	1,913,710.26	4,640.74	99.76
OTHER RECEIPTS							
INTERFUND TRANSFERS							
400	5210	FUND TRANSFER		3,081,385.00	3,325,426.38	-244,041.38	107.92
		TOTAL INTERFUND TRANSFERS		3,081,385.00	3,325,426.38	-244,041.38	107.92
		TOTAL OTHER RECEIPTS		3,081,385.00	3,325,426.38	-244,041.38	107.92
		TOTAL RECEIPTS		4,999,736.00	5,266,549.59	-266,813.59	105.34
		TOTAL REVENUES		4,999,736.00	5,266,549.59	-266,813.59	105.34

DEBT SERVICE FUND (400)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
5100 DEBT SERVICE							
0800 DEBT SERVICE AND MISCELLANEOUS							
0004112	0831	BD14	REDEMPTION OF PRINCIPAL	1,824,554.00	1,824,554.00	.00	100.00
0004112	0831	BD15	REDEMPTION OF PRINCIPAL	40,379.00	40,379.00	.00	100.00
0004112	0831	BD17	REDEMPTION OF PRINCIPAL	10,826.00	10,826.00	.00	100.00
0004112	0831	BD19	REDEMPTION OF PRINCIPAL	10,000.00	10,000.00	.00	100.00
0004112	0831	BD23	REDEMPTION OF PRINCIPAL	1,401.00	106,401.00	-105,000.00	999.99
0004112	0831	BD23E	REDEMPTION OF PRINCIPAL	5,427.00	.00	5,427.00	.00
0004112	0831	SF092	REDEMPTION OF PRINCIPAL	50,000.00	.00	50,000.00	.00
0004112	0831	SF14	REDEMPTION OF PRINCIPAL	235,446.00	235,446.00	.00	100.00
0004112	0831	SF15	REDEMPTION OF PRINCIPAL	979,621.00	979,621.00	.00	100.00
0004112	0831	SF17	REDEMPTION OF PRINCIPAL	54,174.00	54,174.00	.00	100.00
0004112	0831	SF21	REDEMPTION OF PRINCIPAL	.00	52,000.00	-52,000.00	.00
0004112	0831	SF23	REDEMPTION OF PRINCIPAL	58,599.00	58,599.00	.00	100.00
0004112	0832	BD14	INTEREST ON LEASES & LT LOANS	386,819.00	386,819.44	-.44	100.00
0004112	0832	BD15	INTEREST ON LEASES & LT LOANS	130,056.00	130,056.38	-.38	100.00
0004112	0832	BD17	INTEREST ON LEASES & LT LOANS	21,906.00	21,905.76	.24	100.00
0004112	0832	BD19	INTEREST ON LEASES & LT LOANS	130,684.00	130,683.76	.24	100.00
0004112	0832	BD23	INTEREST ON LEASES & LT LOANS	341,362.00	698,762.04	-357,400.04	204.70
0004112	0832	BD23E	INTEREST ON LEASES & LT LOANS	177,971.00	.00	177,971.00	.00
0004112	0832	SF092	INTEREST ON LEASES & LT LOANS	9,660.00	.00	9,660.00	.00
0004112	0832	SF14	INTEREST ON LEASES & LT LOANS	51,599.00	51,599.32	-.32	100.00
0004112	0832	SF15	INTEREST ON LEASES & LT LOANS	389,619.00	389,618.68	.32	100.00
0004112	0832	SF17	INTEREST ON LEASES & LT LOANS	24,482.00	24,481.76	.24	100.00
0004112	0832	SF21	INTEREST ON LEASES & LT LOANS	.00	3,020.00	-3,020.00	.00
0004112	0832	SF23	INTEREST ON LEASES & LT LOANS	65,151.00	65,150.50	.50	100.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU				4,999,736.00	5,274,097.64	-274,361.64	105.49
TOTAL 5100 DEBT SERVICE				4,999,736.00	5,274,097.64	-274,361.64	105.49
5200 FUND TRANSFERS							
0900 OTHER ITEMS							
0004113	0910	FUND TRANSFERS OUT		.00	27,412.95	-27,412.95	.00
TOTAL 0900 OTHER ITEMS				.00	27,412.95	-27,412.95	.00
TOTAL 5200 FUND TRANSFERS				.00	27,412.95	-27,412.95	.00
TOTAL EXPENDITURES				4,999,736.00	5,301,510.59	-301,774.59	106.04
TOTAL FOR DEBT SERVICE FUND (400)				.00	-34,961.00	34,961.00	.00

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

REVENUES							
0999 BEGINNING BALANCE							
		TOTAL 0999 BEGINNING BALANCE		-208,845.90	217,919.62	-426,765.52	-104.34
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
EARNINGS ON INVESTMENTS							
510	1510	INTEREST INCOME		2,000.00	2,475.33	-475.33	123.77
		TOTAL EARNINGS ON INVESTMENTS		2,000.00	2,475.33	-475.33	123.77
FOOD SERVICE							
510	1624	A-LA-CARTE SALES		93,000.00	.00	93,000.00	.00
		TOTAL FOOD SERVICE		93,000.00	.00	93,000.00	.00
OTHER REVENUE FROM LOCAL SOURCES							
510	1990	MISCELLANEOUS REVENUE		3,000.00	-5.00	3,005.00	-.17
		TOTAL OTHER REVENUE FROM LOCAL SOURCES		3,000.00	-5.00	3,005.00	-.17
		TOTAL REVENUE FROM LOCAL SOURCES		98,000.00	2,470.33	95,529.67	2.52
REVENUE FROM STATE SOURCES							
RESTRICTED							
510	3200	RESTRICTED STATE REVENUE		15,000.00	24,685.45	-9,685.45	164.57
		TOTAL RESTRICTED		15,000.00	24,685.45	-9,685.45	164.57
REVENUE FOR ON BEHALF PAYMENTS							
510	3900	REV ON-BEHALF PMTS/STATE		129,500.00	191,252.67	-61,752.67	147.69
		TOTAL REVENUE FOR ON BEHALF PAYMENTS		129,500.00	191,252.67	-61,752.67	147.69
		TOTAL REVENUE FROM STATE SOURCES		144,500.00	215,938.12	-71,438.12	149.44
REVENUE FROM FEDERAL SOURCES							
RESTRICTED THROUGH THE STATE							
510	4500	RESTRICTED FED THRU STATE		1,940,000.00	1,903,703.62	36,296.38	98.13
510	4500	05AS RESTRICTED FED THRU STATE		125,000.00	.00	125,000.00	.00
510	4500	05HS RESTRICTED FED THRU STATE		35,000.00	6,759.90	28,240.10	19.31

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 89
glkyafpr

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
510	4500	209E	RESTRICTED FED THRU STATE	50,000.00	.00	50,000.00	.00
510	4500	209M	RESTRICTED FED THRU STATE	.00	128,735.32	-128,735.32	.00
TOTAL RESTRICTED THROUGH THE STATE				2,150,000.00	2,039,198.84	110,801.16	94.85
CHILD NUTRITION PROGRAM DONATED COMMODIT							
510	4950		CHILD NUTR PRG DONATED COMMOD	128,765.00	141,427.07	-12,662.07	109.83
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT				128,765.00	141,427.07	-12,662.07	109.83
TOTAL REVENUE FROM FEDERAL SOURCES				2,278,765.00	2,180,625.91	98,139.09	95.69
TOTAL RECEIPTS				2,521,265.00	2,399,034.36	122,230.64	95.15
TOTAL REVENUES				2,312,419.10	2,616,953.98	-304,534.88	113.17

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
2600 PLANT OPERATIONS & MAINTENANCE					
0100 SALARIES PERSONNEL SERVICES					
0105087 0130	CLASSIFIED REGULAR SALARY	15,521.00	.00	15,521.00	.00
0205087 0130	CLASSIFIED REGULAR SALARY	9,274.00	.00	9,274.00	.00
0355087 0130	CLASSIFIED REGULAR SALARY	8,200.00	.00	8,200.00	.00
0805087 0130	CLASSIFIED REGULAR SALARY	8,709.00	.00	8,709.00	.00
0955087 0130	CLASSIFIED REGULAR SALARY	8,855.00	3,767.61	5,087.39	42.55
0975087 0130	CLASSIFIED REGULAR SALARY	8,427.00	.00	8,427.00	.00
1985087 0130	CLASSIFIED REGULAR SALARY	8,275.00	.00	8,275.00	.00
0105087 0131	OTHER CLASSIFIED SALARY	200.00	.00	200.00	.00
0355087 0131	OTHER CLASSIFIED SALARY	100.00	.00	100.00	.00
0805087 0131	OTHER CLASSIFIED SALARY	500.00	.00	500.00	.00
0955087 0131	OTHER CLASSIFIED SALARY	250.00	.00	250.00	.00
0975087 0131	OTHER CLASSIFIED SALARY	1,000.00	.00	1,000.00	.00
0105087 0150	CLASSIFIED SUBSTITUTE SALARY	200.00	.00	200.00	.00
0205087 0150	CLASSIFIED SUBSTITUTE SALARY	500.00	.00	500.00	.00
0355087 0150	CLASSIFIED SUBSTITUTE SALARY	500.00	.00	500.00	.00
0805087 0150	CLASSIFIED SUBSTITUTE SALARY	2,000.00	.00	2,000.00	.00
0955087 0150	CLASSIFIED SUBSTITUTE SALARY	500.00	.00	500.00	.00
0975087 0150	CLASSIFIED SUBSTITUTE SALARY	500.00	.00	500.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES		73,511.00	3,767.61	69,743.39	5.13
0200 EMPLOYEE BENEFITS					
0105087 0221	EMPLOYER FICA CONTRIBUTION	985.00	.00	985.00	.00
0205087 0221	EMPLOYER FICA CONTRIBUTION	600.00	.00	600.00	.00
0355087 0221	EMPLOYER FICA CONTRIBUTION	545.00	.00	545.00	.00
0805087 0221	EMPLOYER FICA CONTRIBUTION	755.00	.00	755.00	.00
0955087 0221	EMPLOYER FICA CONTRIBUTION	605.00	175.54	429.46	29.01
0975087 0221	EMPLOYER FICA CONTRIBUTION	615.00	.00	615.00	.00
1985087 0221	EMPLOYER FICA CONTRIBUTION	515.00	.00	515.00	.00
0105087 0222	EMPLOYER MEDICARE CONTRIBUTION	230.00	.00	230.00	.00
0205087 0222	EMPLOYER MEDICARE CONTRIBUTION	140.00	.00	140.00	.00
0355087 0222	EMPLOYER MEDICARE CONTRIBUTION	125.00	.00	125.00	.00
0805087 0222	EMPLOYER MEDICARE CONTRIBUTION	175.00	.00	175.00	.00
0955087 0222	EMPLOYER MEDICARE CONTRIBUTION	145.00	41.07	103.93	28.32
0975087 0222	EMPLOYER MEDICARE CONTRIBUTION	145.00	.00	145.00	.00
1985087 0222	EMPLOYER MEDICARE CONTRIBUTION	120.00	.00	120.00	.00
0105087 0232	CERS EMPLOYER CONTRIBUTION	3,715.00	.00	3,715.00	.00
0205087 0232	CERS EMPLOYER CONTRIBUTION	2,280.00	.00	2,280.00	.00
0355087 0232	CERS EMPLOYER CONTRIBUTION	2,055.00	.00	2,055.00	.00
0805087 0232	CERS EMPLOYER CONTRIBUTION	2,250.00	.00	2,250.00	.00
0955087 0232	CERS EMPLOYER CONTRIBUTION	1,955.00	701.58	1,253.42	35.89
0975087 0232	CERS EMPLOYER CONTRIBUTION	2,315.00	.00	2,315.00	.00
1985087 0232	CERS EMPLOYER CONTRIBUTION	1,930.00	.00	1,930.00	.00
0105087 0253	KSBA UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
0205087 0253	KSBA UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00
0355087 0253	KSBA UNEMPLOYMENT INSURANCE	60.00	.00	60.00	.00

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0805087	0253	KSBA UNEMPLOYMENT INSURANCE		60.00	.00	60.00	.00
0955087	0253	KSBA UNEMPLOYMENT INSURANCE		60.00	8.66	51.34	14.43
0975087	0253	KSBA UNEMPLOYMENT INSURANCE		60.00	.00	60.00	.00
1985087	0253	KSBA UNEMPLOYMENT INSURANCE		60.00	.00	60.00	.00
0105087	0260	WORKERS COMPENSATION PREMIUM		95.00	.00	95.00	.00
0205087	0260	WORKERS COMPENSATION PREMIUM		60.00	.00	60.00	.00
0355087	0260	WORKERS COMPENSATION PREMIUM		50.00	.00	50.00	.00
0805087	0260	WORKERS COMPENSATION PREMIUM		75.00	.00	75.00	.00
0955087	0260	WORKERS COMPENSATION PREMIUM		60.00	22.66	37.34	37.77
0975087	0260	WORKERS COMPENSATION PREMIUM		60.00	.00	60.00	.00
1985087	0260	WORKERS COMPENSATION PREMIUM		50.00	.00	50.00	.00
TOTAL 0200 EMPLOYEE BENEFITS				23,070.00	949.51	22,120.49	4.12
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE				96,581.00	4,717.12	91,863.88	4.88
3100 FOOD SERVICE OPERATION							
0100 SALARIES PERSONNEL SERVICES							
0005101	0130	CLASSIFIED REGULAR SALARY		85,311.00	80,886.40	4,424.60	94.81
0105101	0130	CLASSIFIED REGULAR SALARY		134,664.00	118,983.02	15,680.98	88.36
0205101	0130	CLASSIFIED REGULAR SALARY		52,295.00	54,814.04	-2,519.04	104.82
0355101	0130	CLASSIFIED REGULAR SALARY		98,518.00	87,849.93	10,668.07	89.17
0805101	0130	CLASSIFIED REGULAR SALARY		91,104.00	72,760.33	18,343.67	79.87
0955101	0130	CLASSIFIED REGULAR SALARY		63,644.00	63,760.97	-116.97	100.18
0975101	0130	CLASSIFIED REGULAR SALARY		93,303.00	75,399.10	17,903.90	80.81
1985101	0130	CLASSIFIED REGULAR SALARY		96,886.00	69,928.36	26,957.64	72.18
0005101	0131	OTHER CLASSIFIED SALARY		15,000.00	261.18	14,738.82	1.74
0005101	0131	209E OTHER CLASSIFIED SALARY		500.00	.00	500.00	.00
0105101	0131	OTHER CLASSIFIED SALARY		2,500.00	964.12	1,535.88	38.56
0105101	0131	209L OTHER CLASSIFIED SALARY		.00	11,751.36	-11,751.36	.00
0105101	0131	209M OTHER CLASSIFIED SALARY		.00	3,440.00	-3,440.00	.00
0205101	0131	OTHER CLASSIFIED SALARY		1,500.00	436.29	1,063.71	29.09
0355101	0131	OTHER CLASSIFIED SALARY		2,500.00	646.92	1,853.08	25.88
0355101	0131	05AS OTHER CLASSIFIED SALARY		2,500.00	.00	2,500.00	.00
0355101	0131	209E OTHER CLASSIFIED SALARY		1,000.00	.00	1,000.00	.00
0355101	0131	209L OTHER CLASSIFIED SALARY		.00	4,978.93	-4,978.93	.00
0355101	0131	209M OTHER CLASSIFIED SALARY		.00	1,616.14	-1,616.14	.00
0805101	0131	OTHER CLASSIFIED SALARY		2,500.00	422.72	2,077.28	16.91
0805101	0131	209E OTHER CLASSIFIED SALARY		9,000.00	.00	9,000.00	.00
0955101	0131	OTHER CLASSIFIED SALARY		1,500.00	577.70	922.30	38.51
0955101	0131	05AS OTHER CLASSIFIED SALARY		4,000.00	.00	4,000.00	.00
0955101	0131	209E OTHER CLASSIFIED SALARY		1,500.00	.00	1,500.00	.00
0975101	0131	OTHER CLASSIFIED SALARY		1,000.00	596.92	403.08	59.69
1985101	0131	OTHER CLASSIFIED SALARY		1,000.00	322.64	677.36	32.26
1985101	0131	209M OTHER CLASSIFIED SALARY		.00	138.13	-138.13	.00
0105101	0140	CLASSIFIED OVERTIME SALARY		500.00	.00	500.00	.00
0105101	0140	209M CLASSIFIED OVERTIME SALARY		.00	1,622.13	-1,622.13	.00
0205101	0140	CLASSIFIED OVERTIME SALARY		100.00	.00	100.00	.00
0355101	0140	CLASSIFIED OVERTIME SALARY		500.00	.00	500.00	.00
0355101	0140	05AS CLASSIFIED OVERTIME SALARY		100.00	.00	100.00	.00
0355101	0140	209M CLASSIFIED OVERTIME SALARY		.00	2,084.16	-2,084.16	.00

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0805101	0140		CLASSIFIED OVERTIME SALARY	250.00	.00	250.00	.00
0955101	0140		CLASSIFIED OVERTIME SALARY	100.00	.00	100.00	.00
0955101	0140	05AS	CLASSIFIED OVERTIME SALARY	100.00	.00	100.00	.00
0975101	0140		CLASSIFIED OVERTIME SALARY	250.00	.00	250.00	.00
1985101	0140		CLASSIFIED OVERTIME SALARY	.00	11.40	-11.40	.00
0005101	0150		CLASSIFIED SUBSTITUTE SALARY	1,000.00	315.00	685.00	31.50
0105101	0150		CLASSIFIED SUBSTITUTE SALARY	1,000.00	3,547.50	-2,547.50	354.75
0105101	0150	209L	CLASSIFIED SUBSTITUTE SALARY	.00	1,055.00	-1,055.00	.00
0105101	0150	209M	CLASSIFIED SUBSTITUTE SALARY	.00	485.00	-485.00	.00
0205101	0150		CLASSIFIED SUBSTITUTE SALARY	2,500.00	907.50	1,592.50	36.30
0355101	0150		CLASSIFIED SUBSTITUTE SALARY	5,000.00	1,327.50	3,672.50	26.55
0805101	0150		CLASSIFIED SUBSTITUTE SALARY	4,000.00	4,335.00	-335.00	108.38
0805101	0150	209E	CLASSIFIED SUBSTITUTE SALARY	500.00	.00	500.00	.00
0955101	0150		CLASSIFIED SUBSTITUTE SALARY	5,000.00	717.50	4,282.50	14.35
0975101	0150		CLASSIFIED SUBSTITUTE SALARY	4,000.00	657.50	3,342.50	16.44
1985101	0150		CLASSIFIED SUBSTITUTE SALARY	.00	662.50	-662.50	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				786,625.00	668,262.89	118,362.11	84.95
0200 EMPLOYEE BENEFITS							
0005101	0221		EMPLOYER FICA CONTRIBUTION	5,289.00	5,362.78	-73.78	101.39
0005101	0221	209E	EMPLOYER FICA CONTRIBUTION	50.00	.00	50.00	.00
0105101	0221		EMPLOYER FICA CONTRIBUTION	8,740.00	7,193.79	1,546.21	82.31
0105101	0221	209L	EMPLOYER FICA CONTRIBUTION	.00	756.11	-756.11	.00
0105101	0221	209M	EMPLOYER FICA CONTRIBUTION	.00	341.61	-341.61	.00
0205101	0221		EMPLOYER FICA CONTRIBUTION	3,520.00	2,557.69	962.31	72.66
0355101	0221		EMPLOYER FICA CONTRIBUTION	7,335.00	5,361.95	1,973.05	73.10
0355101	0221	05AS	EMPLOYER FICA CONTRIBUTION	155.00	.00	155.00	.00
0355101	0221	209E	EMPLOYER FICA CONTRIBUTION	100.00	.00	100.00	.00
0355101	0221	209L	EMPLOYER FICA CONTRIBUTION	.00	302.50	-302.50	.00
0355101	0221	209M	EMPLOYER FICA CONTRIBUTION	.00	228.28	-228.28	.00
0805101	0221		EMPLOYER FICA CONTRIBUTION	6,125.00	4,372.39	1,752.61	71.39
0805101	0221	209E	EMPLOYER FICA CONTRIBUTION	600.00	.00	600.00	.00
0955101	0221		EMPLOYER FICA CONTRIBUTION	5,025.00	3,377.29	1,647.71	67.21
0955101	0221	05AS	EMPLOYER FICA CONTRIBUTION	420.00	.00	420.00	.00
0955101	0221	209E	EMPLOYER FICA CONTRIBUTION	100.00	.00	100.00	.00
0975101	0221		EMPLOYER FICA CONTRIBUTION	6,110.00	4,555.46	1,554.54	74.56
1985101	0221		EMPLOYER FICA CONTRIBUTION	6,115.00	4,004.95	2,110.05	65.49
1985101	0221	209M	EMPLOYER FICA CONTRIBUTION	.00	7.47	-7.47	.00
0005101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,237.00	1,254.18	-17.18	101.39
0005101	0222	209E	EMPLOYER MEDICARE CONTRIBUTION	25.00	.00	25.00	.00
0105101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,775.00	1,682.48	92.52	94.79
0105101	0222	209L	EMPLOYER MEDICARE CONTRIBUTION	.00	176.81	-176.81	.00
0105101	0222	209M	EMPLOYER MEDICARE CONTRIBUTION	.00	79.91	-79.91	.00
0205101	0222		EMPLOYER MEDICARE CONTRIBUTION	825.00	598.16	226.84	72.50
0355101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,950.00	1,254.01	695.99	64.31
0355101	0222	05AS	EMPLOYER MEDICARE CONTRIBUTION	50.00	.00	50.00	.00
0355101	0222	209E	EMPLOYER MEDICARE CONTRIBUTION	50.00	.00	50.00	.00
0355101	0222	209L	EMPLOYER MEDICARE CONTRIBUTION	.00	70.76	-70.76	.00
0355101	0222	209M	EMPLOYER MEDICARE CONTRIBUTION	.00	53.38	-53.38	.00
0805101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,435.00	1,022.74	412.26	71.27
0805101	0222	209E	EMPLOYER MEDICARE CONTRIBUTION	150.00	.00	150.00	.00

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0955101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,175.00	789.87	385.13	67.22
0955101	0222	05AS	EMPLOYER MEDICARE CONTRIBUTION	100.00	.00	100.00	.00
0955101	0222	209E	EMPLOYER MEDICARE CONTRIBUTION	50.00	.00	50.00	.00
0975101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,430.00	1,065.47	364.53	74.51
1985101	0222		EMPLOYER MEDICARE CONTRIBUTION	1,430.00	936.60	493.40	65.50
1985101	0222	209M	EMPLOYER MEDICARE CONTRIBUTION	.00	1.75	-1.75	.00
0005101	0232		CERS EMPLOYER CONTRIBUTION	16,815.00	16,440.00	375.00	97.77
0005101	0232	209E	CERS EMPLOYER CONTRIBUTION	125.00	.00	125.00	.00
0105101	0232		CERS EMPLOYER CONTRIBUTION	24,650.00	22,994.80	1,655.20	93.29
0105101	0232	209L	CERS EMPLOYER CONTRIBUTION	.00	2,384.52	-2,384.52	.00
0105101	0232	209M	CERS EMPLOYER CONTRIBUTION	.00	1,032.87	-1,032.87	.00
0205101	0232		CERS EMPLOYER CONTRIBUTION	11,255.00	10,456.70	798.30	92.91
0355101	0232		CERS EMPLOYER CONTRIBUTION	21,385.00	16,725.20	4,659.80	78.21
0355101	0232	05AS	CERS EMPLOYER CONTRIBUTION	600.00	.00	600.00	.00
0355101	0232	209E	CERS EMPLOYER CONTRIBUTION	250.00	.00	250.00	.00
0355101	0232	209L	CERS EMPLOYER CONTRIBUTION	.00	927.07	-927.07	.00
0355101	0232	209M	CERS EMPLOYER CONTRIBUTION	.00	688.99	-688.99	.00
0805101	0232		CERS EMPLOYER CONTRIBUTION	19,570.00	14,433.88	5,136.12	73.76
0805101	0232	209E	CERS EMPLOYER CONTRIBUTION	2,285.00	.00	2,285.00	.00
0955101	0232		CERS EMPLOYER CONTRIBUTION	13,370.00	12,113.61	1,256.39	90.60
0955101	0232	05AS	CERS EMPLOYER CONTRIBUTION	1,450.00	.00	1,450.00	.00
0955101	0232	209E	CERS EMPLOYER CONTRIBUTION	400.00	.00	400.00	.00
0975101	0232		CERS EMPLOYER CONTRIBUTION	19,480.00	14,273.16	5,206.84	73.27
1985101	0232		CERS EMPLOYER CONTRIBUTION	19,435.00	13,206.31	6,228.69	67.95
1985101	0232	209M	CERS EMPLOYER CONTRIBUTION	.00	25.72	-25.72	.00
0005101	0253		KSBA UNEMPLOYMENT INSURANCE	180.00	123.15	56.85	68.42
0105101	0253		KSBA UNEMPLOYMENT INSURANCE	480.00	476.78	3.22	99.33
0105101	0253	209L	KSBA UNEMPLOYMENT INSURANCE	.00	14.48	-14.48	.00
0105101	0253	209M	KSBA UNEMPLOYMENT INSURANCE	.00	4.85	-4.85	.00
0205101	0253		KSBA UNEMPLOYMENT INSURANCE	180.00	189.08	-9.08	105.04
0355101	0253		KSBA UNEMPLOYMENT INSURANCE	500.00	336.00	164.00	67.20
0355101	0253	05AS	KSBA UNEMPLOYMENT INSURANCE	50.00	.00	50.00	.00
0805101	0253		KSBA UNEMPLOYMENT INSURANCE	300.00	335.30	-35.30	111.77
0805101	0253	209E	KSBA UNEMPLOYMENT INSURANCE	100.00	.00	100.00	.00
0955101	0253		KSBA UNEMPLOYMENT INSURANCE	250.00	246.39	3.61	98.56
0955101	0253	05AS	KSBA UNEMPLOYMENT INSURANCE	25.00	.00	25.00	.00
0975101	0253		KSBA UNEMPLOYMENT INSURANCE	180.00	305.43	-125.43	169.68
1985101	0253		KSBA UNEMPLOYMENT INSURANCE	853.00	283.87	569.13	33.28
1985101	0253	209M	KSBA UNEMPLOYMENT INSURANCE	.00	1.38	-1.38	.00
0005101	0260		WORKERS COMPENSATION PREMIUM	875.00	529.86	345.14	60.56
0105101	0260		WORKERS COMPENSATION PREMIUM	940.00	754.97	185.03	80.32
0105101	0260	209L	WORKERS COMPENSATION PREMIUM	.00	76.84	-76.84	.00
0105101	0260	209M	WORKERS COMPENSATION PREMIUM	.00	33.28	-33.28	.00
0205101	0260		WORKERS COMPENSATION PREMIUM	340.00	336.98	3.02	99.11
0355101	0260		WORKERS COMPENSATION PREMIUM	800.00	538.89	261.11	67.36
0355101	0260	05AS	WORKERS COMPENSATION PREMIUM	50.00	.00	50.00	.00
0355101	0260	209E	WORKERS COMPENSATION PREMIUM	50.00	.00	50.00	.00
0355101	0260	209L	WORKERS COMPENSATION PREMIUM	.00	29.86	-29.86	.00
0355101	0260	209M	WORKERS COMPENSATION PREMIUM	.00	22.18	-22.18	.00
0805101	0260		WORKERS COMPENSATION PREMIUM	595.00	465.29	129.71	78.20
0805101	0260	209E	WORKERS COMPENSATION PREMIUM	100.00	.00	100.00	.00
0955101	0260		WORKERS COMPENSATION PREMIUM	485.00	390.53	94.47	80.52
0955101	0260	05AS	WORKERS COMPENSATION PREMIUM	50.00	.00	50.00	.00

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0955101	0260	209E	WORKERS COMPENSATION PREMIUM	25.00	.00	25.00	.00
0975101	0260		WORKERS COMPENSATION PREMIUM	420.00	459.95	-39.95	109.51
1985101	0260		WORKERS COMPENSATION PREMIUM	512.00	425.65	86.35	83.13
1985101	0260	209M	WORKERS COMPENSATION PREMIUM	.00	.82	-.82	.00
0005101	0291		ACCRUED SICK LEAVE PAID	12,825.00	6,829.56	5,995.44	53.25
TOTAL 0200 EMPLOYEE BENEFITS				233,601.00	186,322.59	47,278.41	79.76
0280 ON-BEHALF							
0005101	0280		ON-BEHALF PAYMENTS	19,000.00	23,183.38	-4,183.38	122.02
0105101	0280		ON-BEHALF PAYMENTS	25,000.00	40,368.44	-15,368.44	161.47
0205101	0280		ON-BEHALF PAYMENTS	12,000.00	15,981.92	-3,981.92	133.18
0355101	0280		ON-BEHALF PAYMENTS	19,000.00	28,033.06	-9,033.06	147.54
0805101	0280		ON-BEHALF PAYMENTS	20,000.00	22,060.81	-2,060.81	110.30
0955101	0280		ON-BEHALF PAYMENTS	16,517.62	19,586.51	-3,068.89	118.58
0975101	0280		ON-BEHALF PAYMENTS	.00	21,814.77	-21,814.77	.00
1985101	0280		ON-BEHALF PAYMENTS	5,500.00	20,223.78	-14,723.78	367.71
TOTAL 0280 ON-BEHALF				117,017.62	191,252.67	-74,235.05	163.44
0300 PURCHASED PROF AND TECH SERV							
0005101	0338		REGISTRATION FEES	1,250.00	1,125.00	125.00	90.00
0105101	0338		REGISTRATION FEES	100.00	.00	100.00	.00
0205101	0338		REGISTRATION FEES	100.00	200.00	-100.00	200.00
0355101	0338		REGISTRATION FEES	100.00	200.00	-100.00	200.00
0805101	0338		REGISTRATION FEES	100.00	.00	100.00	.00
0975101	0338		REGISTRATION FEES	100.00	.00	100.00	.00
1985101	0338		REGISTRATION FEES	.00	200.00	-200.00	.00
0005101	0342		AUDITING SERVICES	2,000.00	2,000.00	.00	100.00
0005101	0345		MEDICAL SERVICES	325.00	330.00	-5.00	101.54
0005101	0349		OTHER PROFESSIONAL SERVICES	1,500.00	.00	1,500.00	.00
0105101	0349		OTHER PROFESSIONAL SERVICES	500.00	.00	500.00	.00
0205101	0349		OTHER PROFESSIONAL SERVICES	400.00	.00	400.00	.00
0355101	0349		OTHER PROFESSIONAL SERVICES	300.00	.00	300.00	.00
0805101	0349		OTHER PROFESSIONAL SERVICES	500.00	.00	500.00	.00
0955101	0349		OTHER PROFESSIONAL SERVICES	250.00	.00	250.00	.00
0975101	0349		OTHER PROFESSIONAL SERVICES	300.00	.00	300.00	.00
1985101	0349		OTHER PROFESSIONAL SERVICES	450.00	.00	450.00	.00
TOTAL 0300 PURCHASED PROF AND TECH SERV				8,275.00	4,055.00	4,220.00	49.00
0400 PURCHASED PROPERTY SERVICES							
0105101	0429		KITCHEN GREASE PICKUP	200.00	.00	200.00	.00
0205101	0429		KITCHEN GREASE PICKUP	60.00	.00	60.00	.00
0355101	0429		KITCHEN GREASE PICKUP	100.00	.00	100.00	.00
0805101	0429		KITCHEN GREASE PICKUP	150.00	.00	150.00	.00
0955101	0429		KITCHEN GREASE PICKUP	50.00	.00	50.00	.00
0975101	0429		KITCHEN GREASE PICKUP	80.00	.00	80.00	.00
0005101	0433		EQUIPMENT REPAIR & MAINT	10,000.00	.00	10,000.00	.00
0105101	0433		EQUIPMENT REPAIR & MAINT	1,000.00	3,400.99	-2,400.99	340.10

FOOD SERVICE FUND (51)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0205101	0433	EQUIPMENT REPAIR & MAINT	3,300.00	199.72	3,100.28	6.05
0355101	0433	EQUIPMENT REPAIR & MAINT	2,000.00	1,060.08	939.92	53.00
0805101	0433	EQUIPMENT REPAIR & MAINT	2,000.00	580.90	1,419.10	29.05
0955101	0433	EQUIPMENT REPAIR & MAINT	1,000.00	152.32	847.68	15.23
0975101	0433	EQUIPMENT REPAIR & MAINT	2,500.00	2,675.32	-175.32	107.01
1985101	0433	EQUIPMENT REPAIR & MAINT	5,000.00	572.65	4,427.35	11.45
0005101	0442	EQUIPMENT & VEHICLE RENT	200.00	.00	200.00	.00
TOTAL 0400 PURCHASED PROPERTY SERVICES			27,640.00	8,641.98	18,998.02	31.27
0500 OTHER PURCHASED SERVICES						
0005101	0531	POSTAGE & PO BOX RENT	100.00	.00	100.00	.00
0105101	0538	SHIPPING/DELIVERY/FREIGHT SERV	.00	831.22	-831.22	.00
0205101	0538	SHIPPING/DELIVERY/FREIGHT SERV	.00	358.80	-358.80	.00
0355101	0538	SHIPPING/DELIVERY/FREIGHT SERV	.00	663.78	-663.78	.00
0805101	0538	SHIPPING/DELIVERY/FREIGHT SERV	.00	526.24	-526.24	.00
0955101	0538	SHIPPING/DELIVERY/FREIGHT SVCS	.00	251.16	-251.16	.00
0975101	0538	SHIPPING/DELIVERY/FREIGHT SERV	.00	430.56	-430.56	.00
1985101	0538	SHIPPING/DELIVERY/FREIGHT SERV	.00	370.76	-370.76	.00
0005101	0542	NEWSPAPER ADVERTISING	100.00	.00	100.00	.00
0005101	0580	TRAVEL - OUT OF DISTRICT	15,000.00	2,174.86	12,825.14	14.50
0205101	0580	OUT OF DIST TRAVEL	.00	27.00	-27.00	.00
0355101	0580	TRAVEL OUT OF DISTRICT	100.00	27.00	73.00	27.00
0805101	0580	TRAVEL - OUT OF DISTRICT	100.00	.00	100.00	.00
1985101	0580	TRAVEL OUT OF DISTRICT	.00	27.00	-27.00	.00
0005101	0581	TRAVEL-MILEAGE	450.00	68.48	381.52	15.22
0005101	0581	209E TRAVEL-MILEAGE	100.00	.00	100.00	.00
0105101	0581	TRAVEL-MILEAGE	250.00	.00	250.00	.00
0205101	0581	TRAVEL-MILEAGE	200.00	.00	200.00	.00
0355101	0581	TRAVEL-MILEAGE	150.00	.00	150.00	.00
0805101	0581	TRAVEL-MILEAGE	200.00	.00	200.00	.00
0805101	0581	209E TRAVEL-MILEAGE	200.00	.00	200.00	.00
0955101	0581	TRAVEL-MILEAGE	500.00	.00	500.00	.00
0975101	0581	TRAVEL-MILEAGE	500.00	.00	500.00	.00
1985101	0581	TRAVEL-MILEAGE	100.00	.00	100.00	.00
0005101	0583	HAULING OF COMMODITIES	1,000.00	.00	1,000.00	.00
0105101	0583	HAULING OF COMMODITIES	1,600.00	.00	1,600.00	.00
0205101	0583	HAULING OF COMMODITIES	1,000.00	.00	1,000.00	.00
0355101	0583	HAULING OF COMMODITIES	2,500.00	.00	2,500.00	.00
0805101	0583	HAULING OF COMMODITIES	1,500.00	.00	1,500.00	.00
0955101	0583	HAULING OF COMMODITIES	1,200.00	.00	1,200.00	.00
0975101	0583	HAULING OF COMMODITIES	1,300.00	.00	1,300.00	.00
1985101	0583	HAULING OF COMMODITIES	1,000.00	.00	1,000.00	.00
TOTAL 0500 OTHER PURCHASED SERVICES			29,150.00	5,756.86	23,393.14	19.75
0600 SUPPLIES						
0005101	0610	GENERAL SUPPLIES	14,000.00	-17,542.90	31,542.90	-125.31
0105101	0610	GENERAL SUPPLIES	25,000.00	18,190.85	6,809.15	72.76
0105101	0610	209L GENERAL SUPPLIES	.00	1,814.94	-1,814.94	.00
0105101	0610	209M GENERAL SUPPLIES	.00	3,725.70	-3,725.70	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 96
glkyafpr

FOOD SERVICE FUND (51)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0205101	0610		GENERAL SUPPLIES	12,000.00	10,339.90	1,660.10	86.17
0355101	0610		GENERAL SUPPLIES	20,000.00	25,265.77	-5,265.77	126.33
0355101	0610	05AS	GENERAL SUPPLIES	2,000.00	.00	2,000.00	.00
0355101	0610	209M	GENERAL SUPPLIES	.00	1,428.11	-1,428.11	.00
0805101	0610		GENERAL SUPPLIES	17,500.00	10,686.20	6,813.80	61.06
0805101	0610	209E	GENERAL SUPPLIES	500.00	.00	500.00	.00
0955101	0610		GENERAL SUPPLIES	12,500.00	5,045.80	7,454.20	40.37
0955101	0610	05AS	GENERAL SUPPLIES	2,000.00	.00	2,000.00	.00
0955101	0610	209E	GENERAL SUPPLIES	100.00	.00	100.00	.00
0975101	0610		GENERAL SUPPLIES	10,000.00	10,763.14	-763.14	107.63
1985101	0610		GENERAL SUPPLIES	12,000.00	15,434.13	-3,434.13	128.62
0005101	0616		FOOD NON INSTR NON FOOD SVC	500.00	.00	500.00	.00
0005101	0626		GASOLINE	500.00	.00	500.00	.00
0005101	0626	209E	GASOLINE	500.00	.00	500.00	.00
0005101	0630		FOOD	10,000.00	59,993.85	-49,993.85	599.94
0105101	0630		FOOD	250,000.00	182,107.00	67,893.00	72.84
0105101	0630	209L	FOOD	12,610.90	64,766.24	-52,155.34	513.57
0105101	0630	209M	FOOD	.00	46,189.81	-46,189.81	.00
0205101	0630		FOOD	85,000.00	93,056.61	-8,056.61	109.48
0205101	0630	05AS	FOOD	.00	166.01	-166.01	.00
0355101	0630		FOOD	160,000.00	149,138.03	10,861.97	93.21
0355101	0630	05AS	FOOD	15,000.00	.00	15,000.00	.00
0355101	0630	209L	FOOD	10,000.00	6,367.27	3,632.73	63.67
0355101	0630	209M	FOOD	.00	10,681.48	-10,681.48	.00
0805101	0630		FOOD	135,000.00	104,999.66	30,000.34	77.78
0805101	0630	05AS	FOOD	.00	38.76	-38.76	.00
0805101	0630	209E	FOOD	5,000.00	.00	5,000.00	.00
0955101	0630		FOOD	68,000.00	48,787.56	19,212.44	71.75
0955101	0630	05AS	FOOD	10,000.00	.00	10,000.00	.00
0955101	0630	05HS	FOOD	1,000.00	.00	1,000.00	.00
0955101	0630	209E	FOOD	1,000.00	.00	1,000.00	.00
0975101	0630		FOOD	85,000.00	70,947.06	14,052.94	83.47
1985101	0630		FOOD	125,000.00	105,880.50	19,119.50	84.70
1985101	0630	05HS	FOOD	1,000.00	10,131.31	-9,131.31	999.99
0105101	0630AC		FOOD-FOOD SERV ALA CARTE	10,000.00	9,043.59	956.41	90.44
0205101	0630AC		FOOD-FOOD SERV ALA CARTE	2,500.00	2,343.47	156.53	93.74
0355101	0630AC		FOOD-FOOD SERV ALA CARTE	7,500.00	4,979.21	2,520.79	66.39
0805101	0630AC		FOOD-FOOD SERV ALA CARTE	5,000.00	2,299.94	2,700.06	46.00
0955101	0630AC		FOOD-FOOD SERV ALA CARTE	4,000.00	1,238.06	2,761.94	30.95
0975101	0630AC		FOOD-FOOD SERV ALA CARTE	4,500.00	2,463.65	2,036.35	54.75
1985101	0630AC		FOOD-FOOD SERV ALA CARTE	25.00	.00	25.00	.00
0105101	0635		MILK	.00	17,570.50	-17,570.50	.00
0105101	0635	209M	MILK	.00	30,387.50	-30,387.50	.00
0205101	0635		MILK	.00	18,185.15	-18,185.15	.00
0355101	0635		MILK	.00	19,201.00	-19,201.00	.00
0355101	0635	209M	MILK	.00	1,442.63	-1,442.63	.00
0805101	0635		MILK	.00	25,307.18	-25,307.18	.00
0955101	0635		MILK	.00	14,722.40	-14,722.40	.00
0975101	0635		MILK	.00	16,703.32	-16,703.32	.00
1985101	0635		MILK	.00	27,157.94	-27,157.94	.00
0005101	0650		SUPPLIES-TECHNOLOGY RELATED	5,000.00	.00	5,000.00	.00
0105101	0650		SUPPLIES-TECHNOLOGY RELATED	500.00	455.09	44.91	91.02
0205101	0650		SUPPLIES-TECHNOLOGY RELATED	500.00	225.00	275.00	45.00

FOOD SERVICE FUND (51)			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0355101	0650	SUPPLIES-TECHNOLOGY RELATED	1,000.00	230.09	769.91	23.01
0805101	0650	SUPPLIES-TECHNOLOGY RELATED	2,500.00	225.00	2,275.00	9.00
0955101	0650	SUPPLIES-TECHNOLOGY RELATED	1,850.00	225.00	1,625.00	12.16
0975101	0650	SUPPLIES-TECHNOLOGY RELATED	4,350.00	225.00	4,125.00	5.17
1985101	0650	SUPPLIES-TECHNOLOGY RELATED	.00	225.00	-225.00	.00
0005101	0653	SOFTWARE-TECH RELATED	.00	14,689.00	-14,689.00	.00
0105101	0692	HEALTH SUPPLIES	.00	8.98	-8.98	.00
0955101	0692	HEALTH SUPPLIES	.00	8.98	-8.98	.00
0205101	0695	FURNITURE & FIXTURES	.00	1,350.00	-1,350.00	.00
0805101	0695	FURNITURE & FIXTURES SUPPLIES	.00	1,000.00	-1,000.00	.00
0005101	0697	OTHER SUPPLIES & MATERIALS	.00	2.26	-2.26	.00
0105101	0697	OTHER SUPPLIES & MATERIALS	.00	10.99	-10.99	.00
TOTAL 0600 SUPPLIES			1,151,935.90	1,250,328.72	-98,392.82	108.54
0700 PROPERTY						
0805101	0731	MACHINERY/EQUIP (NONINSTRUCT)	2,500.00	.00	2,500.00	.00
0955101	0731	MACHINERY/EQUIP (NONINSTRUCT)	2,000.00	.00	2,000.00	.00
0975101	0731	MACHINERY/EQUIP (NONINSTRUCT)	1,500.00	.00	1,500.00	.00
0005101	0734	COMPUTERS & RELATED EQUIPMENT	1,000.00	.00	1,000.00	.00
0105101	0734	COMPUTERS & RELATED EQUIPMENT	500.00	.00	500.00	.00
0975101	0734	COMPUTERS & RELATED EQUIPMENT	200.00	.00	200.00	.00
TOTAL 0700 PROPERTY			7,700.00	.00	7,700.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS						
0005101	0810	FEES AND DUES	4,875.00	1,252.00	3,623.00	25.68
0105101	0810	FEES AND DUES	100.00	89.00	11.00	89.00
0205101	0810	FEES AND DUES	.00	144.00	-144.00	.00
0355101	0810	FEES AND DUES	100.00	89.00	11.00	89.00
0805101	0810	FEES AND DUES	100.00	64.00	36.00	64.00
0955101	0810	FEES AND DUES	.00	64.00	-64.00	.00
0975101	0810	FEES AND DUES	100.00	89.00	11.00	89.00
1985101	0810	FEES AND DUES	.00	64.00	-64.00	.00
0005101	0893	UNIFORMS	.00	1,974.30	-1,974.30	.00
0105101	0896	STUDENT WAGES	.00	2,347.50	-2,347.50	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU			5,275.00	6,176.80	-901.80	117.10
0840 CONTINGENCY						
0005101	0840	CONTINGENCY	95,792.10	.00	95,792.10	.00
TOTAL 0840 CONTINGENCY			95,792.10	.00	95,792.10	.00
TOTAL 3100 FOOD SERVICE OPERATION			2,463,011.62	2,320,797.51	142,214.11	94.23
TOTAL EXPENDITURES			2,559,592.62	2,325,514.63	234,077.99	90.85
TOTAL FOR FOOD SERVICE FUND (51)			-247,173.52	291,439.35	-538,612.87	-117.91

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 98
glkyafpr

DAY CARE OPERATIONS (52)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE				.00	338,556.55	-338,556.55	.00
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
COMMUNITY SERVICE ACTIVITIES							
520	1810	025X	DAY CARE REVENUE	41,115.00	51,009.00	-9,894.00	124.06
520	1810	026X	DAY CARE REVENUE	224,335.00	21,562.00	202,773.00	9.61
TOTAL COMMUNITY SERVICE ACTIVITIES				265,450.00	72,571.00	192,879.00	27.34
OTHER REVENUE FROM LOCAL SOURCES							
520	1990	025X	MISCELLANEOUS REVENUE	.00	3,147.00	-3,147.00	.00
520	1990	026X	MISCELLANEOUS REVENUE	.00	12,002.13	-12,002.13	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES				.00	15,149.13	-15,149.13	.00
TOTAL REVENUE FROM LOCAL SOURCES				265,450.00	87,720.13	177,729.87	33.05
REVENUE FROM STATE SOURCES							
REVENUE FOR ON BEHALF PAYMENTS							
520	3900		REV ON-BEHALF PMTS/STATE	.00	46,816.85	-46,816.85	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS				.00	46,816.85	-46,816.85	.00
TOTAL REVENUE FROM STATE SOURCES				.00	46,816.85	-46,816.85	.00
TOTAL RECEIPTS				265,450.00	134,536.98	130,913.02	50.68
TOTAL REVENUES				265,450.00	473,093.53	-207,643.53	178.22

DAY CARE OPERATIONS (52)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
3200 DAY CARE OPERATIONS							
0100 SALARIES PERSONNEL SERVICES							
1205203	0113	025X	OTHER CERTIFIED SALARY	1,850.00	.00	1,850.00	.00
0005203	0130	026X	CLASSIFIED REGULAR SALARY	45,000.00	.00	45,000.00	.00
0205203	0130	026X	CLASSIFIED REGULAR SALARY	14,000.00	17,052.96	-3,052.96	121.81
0805203	0130	026X	CLASSIFIED REGULAR SALARY	21,000.00	20,060.40	939.60	95.53
0975203	0130	026X	CLASSIFIED REGULAR SALARY	18,000.00	2,198.02	15,801.98	12.21
1205203	0130	025X	CLASSIFIED REGULAR SALARY	19,000.00	95,286.25	-76,286.25	501.51
0005203	0131	026X	OTHER CLASSIFIED SALARY	54,000.00	.00	54,000.00	.00
0205203	0131	026X	OTHER CLASSIFIED SALARY	1,250.00	1,576.97	-326.97	126.16
0805203	0131	026X	OTHER CLASSIFIED SALARY	11,000.00	9,281.67	1,718.33	84.38
0975203	0131	026X	OTHER CLASSIFIED SALARY	500.00	274.75	225.25	54.95
1205203	0131	025X	OTHER CLASSIFIED SALARY	2,300.00	18,719.95	-16,419.95	813.91
0005203	0140	026X	CLASSIFIED OVERTIME SALARY	300.00	.00	300.00	.00
0205203	0140	026X	CLASSIFIED OVERTIME SALARY	200.00	.00	200.00	.00
0805203	0140	026X	CLASSIFIED OVERTIME SALARY	400.00	17.12	382.88	4.28
0975203	0140	026X	CLASSIFIED OVERTIME SALARY	300.00	.00	300.00	.00
1205203	0140	025X	CLASSIFIED OVERTIME SALARY	750.00	38.64	711.36	5.15
0005203	0150	026X	CLASSIFIED SUBSTITUTE SALARY	5,000.00	.00	5,000.00	.00
0205203	0150	026X	CLASSIFIED SUBSTITUTE SALARY	2,500.00	.00	2,500.00	.00
0805203	0150	026X	CLASSIFIED SUBSTITUTE SALARY	3,000.00	.00	3,000.00	.00
0975203	0150	026X	CLASSIFIED SUBSTITUTE SALARY	2,000.00	.00	2,000.00	.00
1205203	0150	025X	CLASSIFIED SUBSTITUTE SALARY	9,000.00	.00	9,000.00	.00
TOTAL 0100 SALARIES PERSONNEL SERVICES				211,350.00	164,506.73	46,843.27	77.84
0200 EMPLOYEE BENEFITS							
0005203	0221	026X	EMPLOYER FICA CONTRIBUTION	6,000.00	.00	6,000.00	.00
0205203	0221	026X	EMPLOYER FICA CONTRIBUTION	900.00	875.87	24.13	97.32
0805203	0221	026X	EMPLOYER FICA CONTRIBUTION	2,000.00	1,802.05	197.95	90.10
0975203	0221	026X	EMPLOYER FICA CONTRIBUTION	1,050.00	151.59	898.41	14.44
1205203	0221	025X	EMPLOYER FICA CONTRIBUTION	1,925.00	6,945.65	-5,020.65	360.81
0005203	0222	026X	EMPLOYER MEDICARE CONTRIBUTION	1,500.00	.00	1,500.00	.00
0205203	0222	026X	EMPLOYER MEDICARE CONTRIBUTION	225.00	204.87	20.13	91.05
0805203	0222	026X	EMPLOYER MEDICARE CONTRIBUTION	450.00	421.41	28.59	93.65
0975203	0222	026X	EMPLOYER MEDICARE CONTRIBUTION	275.00	35.45	239.55	12.89
1205203	0222	025X	EMPLOYER MEDICARE CONTRIBUTION	480.00	1,624.51	-1,144.51	338.44
1205203	0231	025X	KTRS EMPLOYER CONTRIBUTION	60.00	.00	60.00	.00
0005203	0232	026X	CERS EMPLOYER CONTRIBUTION	17,500.00	.00	17,500.00	.00
0205203	0232	026X	CERS EMPLOYER CONTRIBUTION	3,500.00	3,468.88	31.12	99.11
0805203	0232	026X	CERS EMPLOYER CONTRIBUTION	5,700.00	5,466.70	233.30	95.91
0975203	0232	026X	CERS EMPLOYER CONTRIBUTION	3,500.00	460.43	3,039.57	13.16
1205203	0232	025X	CERS EMPLOYER CONTRIBUTION	5,300.00	21,235.20	-15,935.20	400.66
0005203	0253	026X	KSBA UNEMPLOYMENT INSURANCE	550.00	.00	550.00	.00
0205203	0253	026X	KSBA UNEMPLOYMENT INSURANCE	180.00	116.53	63.47	64.74
0805203	0253	026X	KSBA UNEMPLOYMENT INSURANCE	200.00	193.45	6.55	96.73
0975203	0253	026X	KSBA UNEMPLOYMENT INSURANCE	180.00	24.74	155.26	13.74
1205203	0253	025X	KSBA UNEMPLOYMENT INSURANCE	250.00	352.55	-102.55	141.02

DAY CARE OPERATIONS (52)					BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0005203	0260	026X	WORKERS COMPENSATION PREMIUM		650.00	.00	650.00	.00
0205203	0260	026X	WORKERS COMPENSATION PREMIUM		100.00	111.72	-11.72	111.72
0805203	0260	026X	WORKERS COMPENSATION PREMIUM		225.00	176.13	48.87	78.28
0975203	0260	026X	WORKERS COMPENSATION PREMIUM		200.00	14.83	185.17	7.42
1205203	0260	025X	WORKERS COMPENSATION PREMIUM		200.00	684.21	-484.21	342.11
TOTAL 0200 EMPLOYEE BENEFITS					53,100.00	44,366.77	8,733.23	83.55
0280 ON-BEHALF								
0205203	0280		ON-BEHALF PAYMENTS		.00	5,301.88	-5,301.88	.00
0805203	0280		ON-BEHALF PAYMENTS		.00	8,355.31	-8,355.31	.00
0975203	0280		ON-BEHALF PAYMENTS		.00	703.72	-703.72	.00
1205203	0280		ON-BEHALF PAYMENTS		.00	32,455.94	-32,455.94	.00
TOTAL 0280 ON-BEHALF					.00	46,816.85	-46,816.85	.00
0600 SUPPLIES								
0005203	0610	026X	GENERAL SUPPLIES		1,000.00	909.68	90.32	90.97
1205203	0610	025X	GENERAL SUPPLIES		.00	1,578.10	-1,578.10	.00
0005203	0616	026X	FOOD NON INSTR NON FOOD SVC		.00	2,216.08	-2,216.08	.00
0805203	0616	026X	FOOD NON INSTR NON FOOD SVC		.00	1,189.18	-1,189.18	.00
0975203	0616	026X	FOOD NON INSTR NON FOOD SVC		.00	418.06	-418.06	.00
1205203	0616	025X	FOOD NON INSTR NON FOOD SVC		.00	5,482.00	-5,482.00	.00
0005203	0697	026X	OTHER SUPPLIES & MATERIALS		.00	2,106.59	-2,106.59	.00
TOTAL 0600 SUPPLIES					1,000.00	13,899.69	-12,899.69	999.99
0800 DEBT SERVICE AND MISCELLANEOUS								
0005203	0810	026X	FEES AND DUES		.00	25.00	-25.00	.00
0205203	0810	026X	FEES AND DUES		.00	50.00	-50.00	.00
0805203	0810	026X	FEES AND DUES		.00	25.00	-25.00	.00
0975203	0810	026X	FEES AND DUES		.00	45.00	-45.00	.00
TOTAL 0800 DEBT SERVICE AND MISCELLANEOU					.00	145.00	-145.00	.00
TOTAL 3200 DAY CARE OPERATIONS					265,450.00	269,735.04	-4,285.04	101.61
TOTAL EXPENDITURES					265,450.00	269,735.04	-4,285.04	101.61
TOTAL FOR DAY CARE OPERATIONS (52)					.00	203,358.49	-203,358.49	.00

FIDUCIARY FUND-PRIVATE PURPOSE (700				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
OTHER REVENUE FROM LOCAL SOURCES							
700	1920	037M	CONTRIBUTION	.00	3,000.00	-3,000.00	.00
			TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	3,000.00	-3,000.00	.00
			TOTAL REVENUE FROM LOCAL SOURCES	.00	3,000.00	-3,000.00	.00
			TOTAL RECEIPTS	.00	3,000.00	-3,000.00	.00
			TOTAL REVENUES	.00	3,000.00	-3,000.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 102
glkyafpr

FIDUCIARY FUND-PRIVATE PURPOSE (700	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3300 COMMUNITY SERVICES				
0600 SUPPLIES				
0107002 0676 037M SCHOLARSHIPS	.00	3,000.00	-3,000.00	.00
TOTAL 0600 SUPPLIES	.00	3,000.00	-3,000.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	3,000.00	-3,000.00	.00
TOTAL EXPENDITURES	.00	3,000.00	-3,000.00	.00
TOTAL FOR FIDUCIARY FUND-PRIVATE PURP (7000)	.00	.00	.00	.00

07/28/2026 06:34
9045tbro

BOYD COUNTY BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT - ACCOUNT DETAIL FY 2026

P 103
glkyafpr

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----

** END OF REPORT - Generated by Tiffany Brooks **