

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		4,296,566.00	3,789,796.24	506,769.76	88.21
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL PROPERTY TAX	1,356,000.00	1,351,819.94	4,180.06	99.69
1113	PSC PROPERTY TAX	550,000.00	481,229.14	68,770.86	87.50
1115	DELINQUENT PROPERTY TAX	100,000.00	223,101.02	-123,101.02	223.10
1117	MOTOR VEHICLE TAX	475,000.00	427,070.29	47,929.71	89.91
1118	UNMINED MINERALS TAX	.00	13,278.97	-13,278.97	.00
TOTAL AD VALOREM TAXES		2,481,000.00	2,496,499.36	-15,499.36	100.62
SALES & USE TAXES					
1121	UTILITIES TAX	575,000.00	585,538.29	-10,538.29	101.83
TOTAL SALES & USE TAXES		575,000.00	585,538.29	-10,538.29	101.83
INCOME TAXES					
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
TOTAL INCOME TAXES		.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00	.00
OTHER TAXES					
1191	OMITTED PROPERTY TAX	5,000.00	5,733.32	-733.32	114.67
TOTAL OTHER TAXES		5,000.00	5,733.32	-733.32	114.67
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00	.00
TUITION					
1310	TUITION FROM INDIVIDUALS	.00	.00	.00	.00

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00
	TOTAL TUITION	.00	.00	.00	.00
TRANSPORTATION					
1420	TRANSP FEES - KY LSD	.00	.00	.00	.00
1421	TRN FEE FRM OTH SCH DST IN ST	.00	8,673.65	-8,673.65	.00
	TOTAL TRANSPORTATION	.00	8,673.65	-8,673.65	.00
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	250,000.00	171,814.45	78,185.55	68.73
1520	DIVIDENDS	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	250,000.00	171,814.45	78,185.55	68.73
FOOD SERVICE					
1637	VENDING	.00	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00	.00
STUDENT ACTIVITIES					
1720	SALES	.00	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1910	RENTAL INCOME	2,400.00	2,400.00	.00	100.00
1912	BUS RENTAL	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	8,000.00	22,406.82	-14,406.82	280.09
1990	MISCELLANEOUS REVENUE	20,000.00	32,460.16	-12,460.16	162.30
1993	OTHER REBATES	5,000.00	1,574.32	3,425.68	31.49
1997	OTHER REIMBURSEMENT	3,000.00	-412.72	3,412.72	-13.76
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	38,400.00	58,428.58	-20,028.58	152.16
	TOTAL REVENUE FROM LOCAL SOURCES	3,349,400.00	3,326,687.65	22,712.35	99.32
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	10,517,304.00	10,935,139.00	-417,835.00	103.97
	TOTAL STATE PROGRAM	10,517,304.00	10,935,139.00	-417,835.00	103.97

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
OTHER STATE FUNDING					
3122	VOCATIONAL TRANSPORTATION	.00	30,190.00	-30,190.00	.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127	FLEXIBLE SPENDING	.00	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	30,190.00	-30,190.00	.00
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERTIFICATION	4,000.00	6,000.00	-2,000.00	150.00
3132	SLP REIMBURSEMENT	6,000.00	4,000.00	2,000.00	66.67
	TOTAL EXPENDITURE REIMBURSEMENTS	10,000.00	10,000.00	.00	100.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE					
3800	REV IN LIEU OF TAXES/STATE SOU	19,400.00	19,400.40	-.40	100.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	19,400.00	19,400.40	-.40	100.00
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTR	3,309,610.00	5,485,293.03	-2,175,683.03	165.74
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	3,309,610.00	5,485,293.03	-2,175,683.03	165.74
	TOTAL REVENUE FROM STATE SOURCES	13,856,314.00	16,480,022.43	-2,623,708.43	118.94
REVENUE FROM FEDERAL SOURCES					
UNRESTRICTED THROUGH THE STATE					
4200	UNRESTRICTED GRANTS IN AID	.00	.00	.00	.00
	TOTAL UNRESTRICTED THROUGH THE STATE	.00	.00	.00	.00
FEDERAL REIMBURSEMENT					
4810	MEDICAID REIMB	75,000.00	69,294.85	5,705.15	92.39
	TOTAL FEDERAL REIMBURSEMENT	75,000.00	69,294.85	5,705.15	92.39

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FROM FEDERAL SOURCES		75,000.00	69,294.85	5,705.15	92.39
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	468,702.71	468,702.71	.00	100.00
5220	INDIRECT COSTS TRANSFER	100,000.00	83,690.64	16,309.36	83.69
TOTAL INTERFUND TRANSFERS		568,702.71	552,393.35	16,309.36	97.13
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	5,000.00	1,020.97	3,979.03	20.42
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		5,000.00	1,020.97	3,979.03	20.42
CAPITAL LEASE PROCEEDS					
5500	CAPITAL LEASE	.00	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		573,702.71	553,414.32	20,288.39	96.46
TOTAL RECEIPTS		17,854,416.71	20,429,419.25	-2,575,002.54	114.42
TOTAL REVENUES		22,150,982.71	24,219,215.49	-2,068,232.78	109.34

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00	.00
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	5,487,424.88	5,113,022.62	374,402.26	93.18
0200	EMPLOYEE BENEFITS	383,591.48	361,101.16	22,490.32	94.14
0280	ON-BEHALF	2,091,096.00	3,328,943.53	-1,237,847.53	159.20
0300	PURCHASED PROF AND TECH SERV	99,650.00	68,128.31	31,521.69	68.37
0400	PURCHASED PROPERTY SERVICES	121,737.00	78,106.08	43,630.92	64.16
0500	OTHER PURCHASED SERVICES	43,770.00	49,130.57	-5,360.57	112.25
0600	SUPPLIES	209,215.85	143,921.20	65,294.65	68.79
0700	PROPERTY	.00	27,847.40	-27,847.40	.00
0800	DEBT SERVICE AND MISCELLANEOUS	23,420.00	16,858.06	6,561.94	71.98
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		8,459,905.21	9,187,058.93	-727,153.72	108.60
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	839,335.20	848,804.50	-9,469.30	101.13
0200	EMPLOYEE BENEFITS	86,802.84	87,689.94	-887.10	101.02
0280	ON-BEHALF	162,943.00	512,176.97	-349,233.97	314.33
0300	PURCHASED PROF AND TECH SERV	500.00	329.00	171.00	65.80
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	2,700.00	1,172.97	1,527.03	43.44
0600	SUPPLIES	16,056.00	4,876.66	11,179.34	30.37
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		1,108,337.04	1,455,050.04	-346,713.00	131.28
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	570,237.72	583,284.38	-13,046.66	102.29
0200	EMPLOYEE BENEFITS	26,916.96	30,603.41	-3,686.45	113.70
0280	ON-BEHALF	108,628.00	366,482.09	-257,854.09	337.37
0300	PURCHASED PROF AND TECH SERV	7,500.00	7,500.00	.00	100.00
0400	PURCHASED PROPERTY SERVICES	7,000.00	1,716.00	5,284.00	24.51
0500	OTHER PURCHASED SERVICES	3,250.00	734.62	2,515.38	22.60
0600	SUPPLIES	103,500.00	303,646.14	-200,146.14	293.38
0700	PROPERTY	45,000.00	.00	45,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		872,032.68	1,293,966.64	-421,933.96	148.39
2300 DISTRICT ADMIN SUPPORT					

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0100	SALARIES PERSONNEL SERVICES	250,116.48	294,846.45	-44,729.97	117.88
0200	EMPLOYEE BENEFITS	91,789.28	80,871.57	10,917.71	88.11
0280	ON-BEHALF	100,200.00	126,718.87	-26,518.87	126.47
0300	PURCHASED PROF AND TECH SERV	179,565.00	171,537.89	8,027.11	95.53
0400	PURCHASED PROPERTY SERVICES	5,200.00	4,170.48	1,029.52	80.20
0500	OTHER PURCHASED SERVICES	699,469.00	699,150.67	318.33	99.95
0600	SUPPLIES	39,100.00	25,812.64	13,287.36	66.02
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	41,420.59	49,483.10	-8,062.51	119.46
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,406,860.35	1,452,591.67	-45,731.32	103.25
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	851,663.64	853,891.63	-2,227.99	100.26
0200	EMPLOYEE BENEFITS	81,846.36	82,935.04	-1,088.68	101.33
0280	ON-BEHALF	193,100.00	518,018.52	-324,918.52	268.26
0300	PURCHASED PROF AND TECH SERV	500.00	.00	500.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	350.00	.00	350.00	.00
0600	SUPPLIES	4,000.00	.00	4,000.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		1,131,460.00	1,454,845.19	-323,385.19	128.58
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	230,682.00	204,968.25	25,713.75	88.85
0200	EMPLOYEE BENEFITS	42,003.60	41,409.05	594.55	98.58
0280	ON-BEHALF	.00	55,727.29	-55,727.29	.00
0300	PURCHASED PROF AND TECH SERV	21,000.00	7,379.36	13,620.64	35.14
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,000.00	44,455.98	-39,455.98	889.12
0600	SUPPLIES	75,500.00	102,702.72	-27,202.72	136.03
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	12,500.00	20.00	12,480.00	.16
TOTAL 2500 BUSINESS SUPPORT SERVICES		386,685.60	456,662.65	-69,977.05	118.10
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	728,380.80	701,869.13	26,511.67	96.36
0200	EMPLOYEE BENEFITS	191,818.56	184,647.73	7,170.83	96.26
0280	ON-BEHALF	27,157.00	238,039.21	-210,882.21	876.53
0300	PURCHASED PROF AND TECH SERV	183,825.00	201,081.40	-17,256.40	109.39
0400	PURCHASED PROPERTY SERVICES	371,900.00	404,811.85	-32,911.85	108.85
0500	OTHER PURCHASED SERVICES	38,900.00	44,916.60	-6,016.60	115.47
0600	SUPPLIES	1,209,250.00	1,100,828.12	108,421.88	91.03
0700	PROPERTY	63,500.00	14,881.67	48,618.33	23.44
0800	DEBT SERVICE AND MISCELLANEOUS	650.00	740.00	-90.00	113.85
0840	CONTINGENCY	.00	.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		2,815,381.36	2,891,815.71	-76,434.35	102.71
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	1,018,399.32	1,020,451.74	-2,052.42	100.20
0200	EMPLOYEE BENEFITS	276,682.44	285,953.99	-9,271.55	103.35
0280	ON-BEHALF	33,400.00	296,615.91	-263,215.91	888.07
0300	PURCHASED PROF AND TECH SERV	10,500.00	4,343.55	6,156.45	41.37
0400	PURCHASED PROPERTY SERVICES	26,000.00	19,058.23	6,941.77	73.30
0500	OTHER PURCHASED SERVICES	293,266.00	291,443.49	1,822.51	99.38
0600	SUPPLIES	327,000.00	303,117.28	23,882.72	92.70
0700	PROPERTY	351,000.00	324,602.00	26,398.00	92.48
0800	DEBT SERVICE AND MISCELLANEOUS	5,400.00	4,352.77	1,047.23	80.61
TOTAL 2700 STUDENT TRANSPORTATION		2,341,647.76	2,549,938.96	-208,291.20	108.90
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00
3200 DAY CARE OPERATIONS					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		.00	.00	.00	.00
4100 LAND/SITE ACQUISITIONS					
0700	PROPERTY	.00	21,000.00	-21,000.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	21,000.00	-21,000.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	43,301.00	43,300.50	.50	100.00
0900	OTHER ITEMS	.00	.00	.00	.00

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TOTAL 5100	DEBT SERVICE	43,301.00	43,300.50	.50	100.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	449,669.00	443,166.10	6,502.90	98.55
TOTAL 5200	FUND TRANSFERS	449,669.00	443,166.10	6,502.90	98.55
5300	CONTINGENCY				
0840	CONTINGENCY	2,675,000.00	.00	2,675,000.00	.00
TOTAL 5300	CONTINGENCY	2,675,000.00	.00	2,675,000.00	.00
TOTAL EXPENDITURES		21,690,280.00	21,249,396.39	440,883.61	97.97
TOTAL FOR GENERAL FUND (1)		460,702.71	2,969,819.10	-2,509,116.39	644.63

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	2,127.86	-2,127.86	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	2,127.86	-2,127.86	.00
FOOD SERVICE					
1637	VENDING	.00	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00	.00
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	-3,862.29	3,862.29	.00
1790	OTHER STUDENT ACTIVITY INCOME	25,000.00	321.00	24,679.00	1.28
	TOTAL STUDENT ACTIVITIES	25,000.00	-3,541.29	28,541.29	-14.17
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	42,592.50	61,585.57	-18,993.07	144.59
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	1,100.00	.00	1,100.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	43,692.50	61,585.57	-17,893.07	140.95
	TOTAL REVENUE FROM LOCAL SOURCES	68,692.50	60,172.14	8,520.36	87.60
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	.00	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00	.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,955,618.02	3,054,624.45	-1,099,006.43	156.20
	TOTAL RESTRICTED	1,955,618.02	3,054,624.45	-1,099,006.43	156.20

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTR	.00	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	1,955,618.02	3,054,624.45	-1,099,006.43	156.20
REVENUE FROM FEDERAL SOURCES					
RESTRICTED DIRECT					
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00	.00
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	3,521,287.00	4,441,410.46	-920,123.46	126.13
	TOTAL RESTRICTED THROUGH THE STATE	3,521,287.00	4,441,410.46	-920,123.46	126.13
UNDEFINED REV TYPE					
4900	FEDERAL ON BEHALF	.00	.00	.00	.00
	TOTAL UNDEFINED REV TYPE	.00	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	3,521,287.00	4,441,410.46	-920,123.46	126.13
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	35,000.00	209,322.93	-174,322.93	598.07
5251	FLEX FOCUS -ESS	.00	.00	.00	.00
5252	FLEX FOCUS - PD	.00	.00	.00	.00
5253	FLEX INSTRUCTIONAL RES	.00	.00	.00	.00
5254	FLEX - SAFE SCHOOLS	.00	.00	.00	.00
5261	FLEX FOCUS TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	35,000.00	209,322.93	-174,322.93	598.07
	TOTAL OTHER RECEIPTS	35,000.00	209,322.93	-174,322.93	598.07
	TOTAL RECEIPTS	5,580,597.52	7,765,529.98	-2,184,932.46	139.15
	TOTAL REVENUES	5,580,597.52	7,765,529.98	-2,184,932.46	139.15

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	2,419,219.76	2,180,400.21	238,819.55	90.13
0200	EMPLOYEE BENEFITS	543,725.43	547,252.97	-3,527.54	100.65
0280	ON-BEHALF	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	62,353.86	1,091,835.16	-1,029,481.30	999.99
0400	PURCHASED PROPERTY SERVICES	2,000.00	.00	2,000.00	.00
0500	OTHER PURCHASED SERVICES	67,606.73	147,584.71	-79,977.98	218.30
0600	SUPPLIES	654,509.99	777,421.49	-122,911.50	118.78
0700	PROPERTY	97,983.00	39,717.88	58,265.12	40.54
0800	DEBT SERVICE AND MISCELLANEOUS	48,456.92	9,820.05	38,636.87	20.27
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		3,895,855.69	4,794,032.47	-898,176.78	123.05
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	66,284.47	123,945.49	-57,661.02	186.99
0200	EMPLOYEE BENEFITS	9,886.00	11,414.19	-1,528.19	115.46
0300	PURCHASED PROF AND TECH SERV	1,200.00	.00	1,200.00	.00
0500	OTHER PURCHASED SERVICES	2,542.00	.00	2,542.00	.00
0600	SUPPLIES	21,439.53	5,088.80	16,350.73	23.74
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		101,352.00	140,448.48	-39,096.48	138.57
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	359,184.50	1,210,748.64	-851,564.14	337.08
0200	EMPLOYEE BENEFITS	53,724.00	252,731.92	-199,007.92	470.43
0300	PURCHASED PROF AND TECH SERV	277,458.00	97,328.30	180,129.70	35.08
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	23,642.50	4,989.62	18,652.88	21.10
0600	SUPPLIES	263,315.31	271,682.95	-8,367.64	103.18
0700	PROPERTY	27,000.00	5,829.46	21,170.54	21.59
0800	DEBT SERVICE AND MISCELLANEOUS	19,449.00	6,902.81	12,546.19	35.49
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,023,773.31	1,850,213.70	-826,440.39	180.72
2300 DISTRICT ADMIN SUPPORT					
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT					

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	16,800.00	36,164.89	-19,364.89	215.27
0200	EMPLOYEE BENEFITS	1,025.00	6,756.48	-5,731.48	659.17
0300	PURCHASED PROF AND TECH SERV	123,068.00	160,015.95	-36,947.95	130.02
0400	PURCHASED PROPERTY SERVICES	23,872.00	-41,961.04	65,833.04	-175.78
0500	OTHER PURCHASED SERVICES	.00	43,722.26	-43,722.26	.00
0600	SUPPLIES	75,589.00	52,712.57	22,876.43	69.74
0700	PROPERTY	.00	24,321.18	-24,321.18	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		240,354.00	281,732.29	-41,378.29	117.22
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	.00	109,976.55	-109,976.55	.00
0200	EMPLOYEE BENEFITS	.00	21,946.76	-21,946.76	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	49,892.47	-49,892.47	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	181,815.78	-181,815.78	.00
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	.00	14,710.17	-14,710.17	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	14,710.17	-14,710.17	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	196,377.60	197,134.76	-757.16	100.39
0200	EMPLOYEE BENEFITS	9,862.49	9,411.70	450.79	95.43

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300	PURCHASED PROF AND TECH SERV	3,775.00	1,295.00	2,480.00	34.30
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	6,777.90	6,858.87	-80.97	101.19
0600	SUPPLIES	98,750.42	104,595.10	-5,844.68	105.92
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,719.03	2,212.97	1,506.06	59.50
TOTAL 3300 COMMUNITY SERVICES		319,262.44	321,508.40	-2,245.96	100.70
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	181,068.69	-181,068.69	.00
TOTAL 5200 FUND TRANSFERS		.00	181,068.69	-181,068.69	.00
TOTAL EXPENDITURES		5,580,597.44	7,765,529.98	-2,184,932.54	139.15
TOTAL FOR SPECIAL REVENUE (2)		.08	.00	.08	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

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

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

STUDENT ACTIVITY FUND SP REV A (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	432,657.37	-432,657.37	.00
TOTAL STUDENT ACTIVITIES		.00	432,657.37	-432,657.37	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	432,657.37	-432,657.37	.00
TOTAL RECEIPTS		.00	432,657.37	-432,657.37	.00
TOTAL REVENUES		.00	432,657.37	-432,657.37	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

STUDENT ACTIVITY FUND SP REV A (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0600	SUPPLIES	.00	428,427.30	-428,427.30	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	428,427.30	-428,427.30	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	3,155.93	-3,155.93	.00
TOTAL 5200 FUND TRANSFERS		.00	3,155.93	-3,155.93	.00
TOTAL EXPENDITURES		.00	431,583.23	-431,583.23	.00
TOTAL FOR STUDENT ACTIVITY FUND SP RE (25)		.00	1,074.14	-1,074.14	.00

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	29,268.36	-29,268.36	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX		.00	.00	.00	.00
1113 PSC PROPERTY TAX		.00	.00	.00	.00
TOTAL AD VALOREM TAXES		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		135,000.00	143,310.00	-8,310.00	106.16
TOTAL RESTRICTED		135,000.00	143,310.00	-8,310.00	106.16
TOTAL REVENUE FROM STATE SOURCES		135,000.00	143,310.00	-8,310.00	106.16
TOTAL RECEIPTS		135,000.00	143,310.00	-8,310.00	106.16
TOTAL REVENUES		135,000.00	172,578.36	-37,578.36	127.84

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2300 DISTRICT ADMIN SUPPORT					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
	TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0400	PURCHASED PROPERTY SERVICES	135,000.00	.00	135,000.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	135,000.00	.00	135,000.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	172,578.36	172,578.36	.00	100.00
	TOTAL 5200 FUND TRANSFERS	172,578.36	172,578.36	.00	100.00
	TOTAL EXPENDITURES	307,578.36	172,578.36	135,000.00	56.11
	TOTAL FOR CAPITAL OUTLAY FUND (310)	-172,578.36	.00	-172,578.36	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	69,121.32	-69,121.32	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX		441,000.00	463,732.00	-22,732.00	105.15
TOTAL AD VALOREM TAXES		441,000.00	463,732.00	-22,732.00	105.15
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		441,000.00	463,732.00	-22,732.00	105.15
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		1,193,850.00	1,271,754.00	-77,904.00	106.53
TOTAL RESTRICTED		1,193,850.00	1,271,754.00	-77,904.00	106.53
TOTAL REVENUE FROM STATE SOURCES		1,193,850.00	1,271,754.00	-77,904.00	106.53
TOTAL RECEIPTS		1,634,850.00	1,735,486.00	-100,636.00	106.16
TOTAL REVENUES		1,634,850.00	1,804,607.32	-169,757.32	110.38

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
4200 LAND IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	368,042.07	.00	368,042.07	.00
	TOTAL 4200 LAND IMPROVEMENTS	368,042.07	.00	368,042.07	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	1,566,834.25	1,804,607.20	-237,772.95	115.18
	TOTAL 5200 FUND TRANSFERS	1,566,834.25	1,804,607.20	-237,772.95	115.18
	TOTAL EXPENDITURES	1,934,876.32	1,804,607.20	130,269.12	93.27
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	-300,026.32	.12	-300,026.44	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	155,644.44	-155,644.44	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	155,644.44	-155,644.44	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	155,644.44	-155,644.44	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	3,300,000.00	-3,300,000.00	.00
5120	BOND PREMIUM	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	3,300,000.00	-3,300,000.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	98,389.68	336,162.18	-237,772.50	341.66
	TOTAL INTERFUND TRANSFERS	98,389.68	336,162.18	-237,772.50	341.66
SALE OR COMP FOR LOSS OF ASSETS					
5332	LOSS COMP - BUILDINGS	594,382.74	.00	594,382.74	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	594,382.74	.00	594,382.74	.00
CAPITAL LEASE PROCEEDS					
5500	CAPITAL LEASE	.00	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	692,772.42	3,636,162.18	-2,943,389.76	524.87

ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL RECEIPTS	692,772.42	3,791,806.62	-3,099,034.20	547.34
TOTAL REVENUES	692,772.42	3,791,806.62	-3,099,034.20	547.34

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4600 SITE IMPROVEMENT					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	453,823.91	-453,823.91	.00
0400	PURCHASED PROPERTY SERVICES	.00	5,640,570.54	-5,640,570.54	.00
0500	OTHER PURCHASED SERVICES	.00	3,229.00	-3,229.00	.00
0600	SUPPLIES	.00	46,100.83	-46,100.83	.00
0700	PROPERTY	.00	483,315.03	-483,315.03	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	45,700.00	-45,700.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	28,658.81	-28,658.81	.00
TOTAL 4600 SITE IMPROVEMENT		.00	6,701,398.12	-6,701,398.12	.00
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00	.00
4900 OTHER - FACILITIES					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	94,487.71	-94,487.71	.00
TOTAL 5200 FUND TRANSFERS		.00	94,487.71	-94,487.71	.00
TOTAL EXPENDITURES		.00	6,795,885.83	-6,795,885.83	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL FOR CONSTRUCTION FUND (360)	692,772.42	-3,004,079.21	3,696,851.63	-433.63

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM STATE SOURCES					
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTR	.00	342,849.82	-342,849.82	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	342,849.82	-342,849.82	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	342,849.82	-342,849.82	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	1,681,476.93	1,680,953.48	523.45	99.97
	TOTAL INTERFUND TRANSFERS	1,681,476.93	1,680,953.48	523.45	99.97
	TOTAL OTHER RECEIPTS	1,681,476.93	1,680,953.48	523.45	99.97
	TOTAL RECEIPTS	1,681,476.93	2,023,803.30	-342,326.37	120.36
	TOTAL REVENUES	1,681,476.93	2,023,803.30	-342,326.37	120.36

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	1,681,476.93	2,023,803.30	-342,326.37	120.36
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		1,681,476.93	2,023,803.30	-342,326.37	120.36
TOTAL EXPENDITURES		1,681,476.93	2,023,803.30	-342,326.37	120.36
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		53,092.15	53,092.15	.00	100.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		5,000.00	1,541.25	3,458.75	30.83
TOTAL EARNINGS ON INVESTMENTS		5,000.00	1,541.25	3,458.75	30.83
FOOD SERVICE					
1611 REIMBURSABLE SCHOOL LUNCH PROG		.00	.00	.00	.00
1612 REIMBURSABLE SCH BREAKFAST PRG		.00	.00	.00	.00
1621 NON-REIMBURSABLE LUNCH PROG		9,000.00	6,339.00	2,661.00	70.43
1622 NON-REIMBURSABLE BREAKFAST PRG		3,050.00	702.75	2,347.25	23.04
1624 NON-REIMBURSABLE A LA CARTE PRG		13,000.00	8,525.86	4,474.14	65.58
1629 NON-REIMBURSABLE OTHER FOOD PRG		.00	.00	.00	.00
1630 SPECIAL FUNCTIONS		.00	.00	.00	.00
1637 VENDING		.00	.00	.00	.00
TOTAL FOOD SERVICE		25,050.00	15,567.61	9,482.39	62.15
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	13,270.00	-13,270.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	13,270.00	-13,270.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		30,050.00	30,378.86	-328.86	101.09
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		20,000.00	9,039.99	10,960.01	45.20
TOTAL RESTRICTED		20,000.00	9,039.99	10,960.01	45.20
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF CONTR		33,400.11	139,109.17	-105,709.06	416.49
TOTAL REVENUE FOR ON BEHALF PAYMENTS		33,400.11	139,109.17	-105,709.06	416.49

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FROM STATE SOURCES		53,400.11	148,149.16	-94,749.05	277.43
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	1,200,227.00	1,955,973.68	-755,746.68	162.97
4550	DONATED COMMODITIES	.00	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		1,200,227.00	1,955,973.68	-755,746.68	162.97
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	95,200.00	.00	95,200.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		95,200.00	.00	95,200.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		1,295,427.00	1,955,973.68	-660,546.68	150.99
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00	.00
TOTAL RECEIPTS		1,378,877.11	2,134,501.70	-755,624.59	154.80
TOTAL REVENUES		1,431,969.26	2,187,593.85	-755,624.59	152.77

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00	.00
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	493,422.72	493,184.58	238.14	99.95
0200	EMPLOYEE BENEFITS	120,734.75	121,834.35	-1,099.60	100.91
0280	ON-BEHALF	33,400.11	139,109.17	-105,709.06	416.49
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,000.00	5,650.47	-2,650.47	188.35
0600	SUPPLIES	681,411.68	1,199,621.06	-518,209.38	176.05
0700	PROPERTY	.00	488.00	-488.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	4,023.00	-4,023.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		1,331,969.26	1,963,910.63	-631,941.37	147.44
5200 FUND TRANSFERS					
0900	OTHER ITEMS	100,000.00	79,767.95	20,232.05	79.77
TOTAL 5200 FUND TRANSFERS		100,000.00	79,767.95	20,232.05	79.77
TOTAL EXPENDITURES		1,431,969.26	2,043,678.58	-611,709.32	142.72
TOTAL FOR FOOD SERVICE FUND (51)		.00	143,915.27	-143,915.27	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

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

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

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

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

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

BREATHITT COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	366,434.90	-366,434.90	.00
TOTAL 1000 INSTRUCTION	.00	366,434.90	-366,434.90	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	28,021.58	-28,021.58	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	28,021.58	-28,021.58	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	16,634.03	-16,634.03	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	16,634.03	-16,634.03	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	91,575.95	-91,575.95	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	91,575.95	-91,575.95	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	1,211,231.09	-1,211,231.09	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	1,211,231.09	-1,211,231.09	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	246,406.31	-246,406.31	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	246,406.31	-246,406.31	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GOVERNMENTAL ASSETS (8)				
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	1,960,303.86	-1,960,303.86	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-1,960,303.86	1,960,303.86	.00

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

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

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700	PROPERTY	.00	40,720.98	-40,720.98	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	40,720.98	-40,720.98	.00
TOTAL EXPENDITURES		.00	40,720.98	-40,720.98	.00
TOTAL FOR FOOD SERVICE ASSETS (81)		.00	-40,720.98	40,720.98	.00

ANNUAL FINANCIAL REPORT FOR FY 2026

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

ANNUAL FINANCIAL REPORT FOR FY 2026

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

BREATHITT COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	22,150,982.71	24,219,215.49	-2,068,232.78	109.34
TOTAL OF EXPENDITURES FUND 1	21,690,280.00	21,249,396.39	440,883.61	97.97
TOTAL FOR FUND 1	460,702.71	2,969,819.10	-2,509,116.39	644.63
TOTAL OF REVENUES FUND 2	5,580,597.52	7,765,529.98	-2,184,932.46	139.15
TOTAL OF EXPENDITURES FUND 2	5,580,597.44	7,765,529.98	-2,184,932.54	139.15
TOTAL FOR FUND 2	.08	.00	.08	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	.00	432,657.37	-432,657.37	.00
TOTAL OF EXPENDITURES FUND 25	.00	431,583.23	-431,583.23	.00
TOTAL FOR FUND 25	.00	1,074.14	-1,074.14	.00
TOTAL OF REVENUES FUND 310	135,000.00	172,578.36	-37,578.36	127.84
TOTAL OF EXPENDITURES FUND 310	307,578.36	172,578.36	135,000.00	56.11
TOTAL FOR FUND 310	-172,578.36	.00	-172,578.36	.00
TOTAL OF REVENUES FUND 320	1,634,850.00	1,804,607.32	-169,757.32	110.38
TOTAL OF EXPENDITURES FUND 320	1,934,876.32	1,804,607.20	130,269.12	93.27
TOTAL FOR FUND 320	-300,026.32	.12	-300,026.44	.00
TOTAL OF REVENUES FUND 360	692,772.42	3,791,806.62	-3,099,034.20	547.34
TOTAL OF EXPENDITURES FUND 360	.00	6,795,885.83	-6,795,885.83	.00
TOTAL FOR FUND 360	692,772.42	-3,004,079.21	3,696,851.63	-433.63
TOTAL OF REVENUES FUND 400	1,681,476.93	2,023,803.30	-342,326.37	120.36
TOTAL OF EXPENDITURES FUND 400	1,681,476.93	2,023,803.30	-342,326.37	120.36
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,431,969.26	2,187,593.85	-755,624.59	152.77
TOTAL OF EXPENDITURES FUND 51	1,431,969.26	2,043,678.58	-611,709.32	142.72
TOTAL FOR FUND 51	.00	143,915.27	-143,915.27	.00
TOTAL OF REVENUES FUND 52	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 52	.00	.00	.00	.00
TOTAL FOR FUND 52	.00	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	1,960,303.86	-1,960,303.86	.00
TOTAL FOR FUND 8	.00	-1,960,303.86	1,960,303.86	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	40,720.98	-40,720.98	.00
TOTAL FOR FUND 81	.00	-40,720.98	40,720.98	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	30,933,399.49	36,582,182.37	-5,648,782.88	118.26
GRAND TOTAL OF EXPENDITURES	30,945,301.38	33,467,373.74	-2,522,072.36	108.15
GRAND TOTAL	-11,901.89	3,114,808.63	-3,126,710.52	-999.99

** END OF REPORT - Generated by STACY C. MCKNIGHT **