

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		5,397,584.08	3,789,796.24	2,976,424.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	1,341,100.02	1,351,819.94	1,300,000.00
1113	PSC PROPERTY TAX	507,327.08	481,229.14	450,000.00
1115	DELINQUENT PROPERTY TAX	97,835.33	223,101.02	150,000.00
1117	MOTOR VEHICLE TAX	452,163.01	427,070.29	400,000.00
1118	UNMINED MINERALS TAX	.00	13,278.97	.00
TOTAL AD VALOREM TAXES		2,398,425.44	2,496,499.36	2,300,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	566,772.74	585,538.29	575,000.00
TOTAL SALES & USE TAXES		566,772.74	585,538.29	575,000.00
INCOME TAXES				
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00
TOTAL INCOME TAXES		.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	2,903.12	5,733.32	5,000.00
TOTAL OTHER TAXES		2,903.12	5,733.32	5,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00

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GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
TRANSPORTATION				
1420	TRANSP FEES - KY LSD	.00	.00	.00
1421	TRN FEE FRM OTH SCH DST IN ST	.00	8,673.65	8,500.00
	TOTAL TRANSPORTATION	.00	8,673.65	8,500.00
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	264,552.05	178,419.06	150,000.00
1520	DIVIDENDS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	264,552.05	178,419.06	150,000.00
FOOD SERVICE				
1637	VENDING	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00
STUDENT ACTIVITIES				
1720	SALES	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1910	RENTAL INCOME	7,650.00	2,400.00	2,400.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	47,818.17	22,406.82	8,000.00
1990	MISCELLANEOUS REVENUE	43,964.60	32,460.16	20,000.00
1993	OTHER REBATES	9,704.83	1,574.32	10,000.00
1997	OTHER REIMBURSEMENT	214.40	-412.72	3,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	109,352.00	58,428.58	43,400.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,342,005.35	3,333,292.26	3,081,900.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	10,558,036.00	10,935,139.00	10,837,288.00
	TOTAL STATE PROGRAM	10,558,036.00	10,935,139.00	10,837,288.00

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GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	58,365.00	30,190.00	30,000.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3127	FLEXIBLE SPENDING	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
TOTAL OTHER STATE FUNDING		58,365.00	30,190.00	30,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERTIFICATION	6,000.00	6,000.00	4,000.00
3132	SLP REIMBURSEMENT	6,000.00	4,000.00	6,000.00
TOTAL EXPENDITURE REIMBURSEMENTS		12,000.00	10,000.00	10,000.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REV IN LIEU OF TAXES/STATE SOU	19,398.85	19,400.40	19,400.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		19,398.85	19,400.40	19,400.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF CONTR	4,699,289.85	5,485,293.03	3,309,610.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		4,699,289.85	5,485,293.03	3,309,610.00
TOTAL REVENUE FROM STATE SOURCES		15,347,089.70	16,480,022.43	14,206,298.00
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED THROUGH THE STATE				
4200	UNRESTRICTED GRANTS IN AID	6,000.00	.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE		6,000.00	.00	.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMB	75,667.84	69,294.85	70,000.00
TOTAL FEDERAL REIMBURSEMENT		75,667.84	69,294.85	70,000.00

BREATHITT COUNTY BOARD OF EDUCATION



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GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM FEDERAL SOURCES		81,667.84	69,294.85	70,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	468,702.71	300,000.00
5220	INDIRECT COSTS TRANSFER	96,211.66	83,690.64	70,000.00
TOTAL INTERFUND TRANSFERS		96,211.66	552,393.35	370,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	5,579.62	1,020.97	5,000.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		5,579.62	1,020.97	5,000.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE	.00	.00	.00
TOTAL CAPITAL LEASE PROCEEDS		.00	.00	.00
TOTAL OTHER RECEIPTS		101,791.28	553,414.32	375,000.00
TOTAL RECEIPTS		18,872,554.17	20,436,023.86	17,733,198.00
TOTAL REVENUES		24,270,138.25	24,225,820.10	20,709,622.00

BREATHITT COUNTY BOARD OF EDUCATION

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GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	4,887,279.05	5,113,022.62	5,239,768.36
0200 EMPLOYEE BENEFITS	347,661.78	361,101.16	397,635.08
0280 ON-BEHALF	2,832,074.81	3,328,943.53	2,684,182.00
0300 PURCHASED PROF AND TECH SERV	127,258.06	68,128.31	90,700.00
0400 PURCHASED PROPERTY SERVICES	63,588.47	78,106.08	88,000.00
0500 OTHER PURCHASED SERVICES	28,797.63	49,130.57	38,970.00
0600 SUPPLIES	160,120.72	143,921.20	163,280.00
0700 PROPERTY	63,015.00	27,847.40	.00
0800 DEBT SERVICE AND MISCELLANEOUS	18,359.24	16,858.06	27,950.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	8,528,154.76	9,187,058.93	8,730,485.44
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	910,871.30	848,804.50	856,385.00
0200 EMPLOYEE BENEFITS	91,530.77	87,689.94	92,004.36
0280 ON-BEHALF	449,058.27	512,176.97	162,943.00
0300 PURCHASED PROF AND TECH SERV	1,430.00	329.00	500.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	1,943.53	1,172.97	2,700.00
0600 SUPPLIES	14,732.68	4,876.66	32,000.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,469,566.55	1,455,050.04	1,146,532.36
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	549,451.18	583,284.38	461,876.06
0200 EMPLOYEE BENEFITS	38,195.64	30,603.41	24,100.40
0280 ON-BEHALF	314,656.76	366,482.09	108,628.00
0300 PURCHASED PROF AND TECH SERV	.00	7,500.00	7,500.00
0400 PURCHASED PROPERTY SERVICES	7,864.00	1,716.00	7,000.00
0500 OTHER PURCHASED SERVICES	362.50	734.62	3,000.00
0600 SUPPLIES	106,127.02	303,646.14	38,500.00
0700 PROPERTY	60,112.76	.00	40,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,076,769.86	1,293,966.64	690,604.46
2300 DISTRICT ADMIN SUPPORT			

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0100	SALARIES PERSONNEL SERVICES	261,306.48	294,846.45	270,116.48
0200	EMPLOYEE BENEFITS	25,450.78	80,871.57	135,117.52
0280	ON-BEHALF	122,657.74	126,718.87	100,200.00
0300	PURCHASED PROF AND TECH SERV	177,716.24	171,537.89	196,065.00
0400	PURCHASED PROPERTY SERVICES	4,170.48	4,170.48	5,200.00
0500	OTHER PURCHASED SERVICES	625,664.08	699,150.67	871,735.00
0600	SUPPLIES	39,656.45	25,812.64	39,100.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	78,909.29	49,483.10	51,000.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,335,531.54	1,452,591.67	1,668,534.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	834,876.27	853,891.63	866,204.32
0200	EMPLOYEE BENEFITS	83,151.42	82,935.04	80,346.36
0280	ON-BEHALF	461,624.22	518,018.52	193,100.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	500.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	300.00
0600	SUPPLIES	.00	.00	4,000.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		1,379,651.91	1,454,845.19	1,144,450.68
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	322,401.18	204,968.25	267,840.08
0200	EMPLOYEE BENEFITS	47,960.10	41,409.05	41,977.84
0280	ON-BEHALF	77,653.79	55,727.29	.00
0300	PURCHASED PROF AND TECH SERV	11,074.98	7,379.36	25,000.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	45,483.48	44,455.98	5,000.00
0600	SUPPLIES	80,549.05	102,702.72	65,643.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	250.00	20.00	12,500.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		585,372.58	456,662.65	417,960.92
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	678,207.47	701,869.13	709,992.28
0200	EMPLOYEE BENEFITS	184,860.45	184,647.73	178,173.48
0280	ON-BEHALF	177,531.99	238,039.21	27,157.00
0300	PURCHASED PROF AND TECH SERV	175,574.51	201,081.40	166,725.00
0400	PURCHASED PROPERTY SERVICES	425,352.93	404,811.85	341,150.00
0500	OTHER PURCHASED SERVICES	31,713.61	44,916.60	37,420.00
0600	SUPPLIES	922,954.99	1,100,828.12	804,190.00
0700	PROPERTY	309,868.43	14,881.67	96,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	15.00	740.00	650.00
0840	CONTINGENCY	.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



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GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		2,906,079.38	2,891,815.71	2,361,957.76
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	940,773.41	1,020,451.74	1,056,350.60
0200	EMPLOYEE BENEFITS	271,447.70	285,953.99	264,362.60
0280	ON-BEHALF	215,723.91	296,615.91	33,400.00
0300	PURCHASED PROF AND TECH SERV	15,578.78	4,343.55	10,500.00
0400	PURCHASED PROPERTY SERVICES	13,994.68	19,058.23	26,500.00
0500	OTHER PURCHASED SERVICES	268,374.35	291,443.49	4,800.00
0600	SUPPLIES	200,726.13	303,117.28	280,000.00
0700	PROPERTY	.00	324,602.00	301,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,309.79	4,352.77	5,400.00
TOTAL 2700 STUDENT TRANSPORTATION		1,930,928.75	2,549,938.96	1,982,313.20
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	341.01	.00	.00
0200	EMPLOYEE BENEFITS	97.48	.00	.00
0280	ON-BEHALF	82.14	.00	.00
0600	SUPPLIES	206.70	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		727.33	.00	.00
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		.00	.00	.00
4100 LAND/SITE ACQUISITIONS				
0700	PROPERTY	.00	21,000.00	23,500.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	21,000.00	23,500.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	148,332.65	43,300.50	26,044.00
0900	OTHER ITEMS	.00	.00	.00

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TOTAL 5100	DEBT SERVICE	148,332.65	43,300.50	26,044.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	1,119,226.70	443,166.10	467,239.18
TOTAL 5200	FUND TRANSFERS	1,119,226.70	443,166.10	467,239.18
5300	CONTINGENCY			
0840	CONTINGENCY	.00	.00	2,050,000.00
TOTAL 5300	CONTINGENCY	.00	.00	2,050,000.00
TOTAL EXPENDITURES		20,480,342.01	21,249,396.39	20,709,622.00
TOTAL FOR GENERAL FUND (1)		3,789,796.24	2,976,423.71	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,357.05	2,127.86	.00
	TOTAL EARNINGS ON INVESTMENTS	4,357.05	2,127.86	.00
FOOD SERVICE				
1637	VENDING	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	2,066.00	-3,862.29	.00
1790	OTHER STUDENT ACTIVITY INCOME	22,870.38	321.00	25,000.00
	TOTAL STUDENT ACTIVITIES	24,936.38	-3,541.29	25,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	167,708.09	61,585.57	87,500.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	1,100.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	167,708.09	61,585.57	88,600.00
	TOTAL REVENUE FROM LOCAL SOURCES	197,001.52	60,172.14	113,600.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	2,020,119.58	3,054,624.45	1,674,925.50
	TOTAL RESTRICTED	2,020,119.58	3,054,624.45	1,674,925.50

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REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF CONTR	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	2,020,119.58	3,054,624.45	1,674,925.50
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	6,454,983.42	4,441,410.46	3,637,405.00
	TOTAL RESTRICTED THROUGH THE STATE	6,454,983.42	4,441,410.46	3,637,405.00
UNDEFINED REV TYPE				
4900	FEDERAL ON BEHALF	.00	.00	.00
	TOTAL UNDEFINED REV TYPE	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	6,454,983.42	4,441,410.46	3,637,405.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	306,909.03	209,322.93	35,000.00
5251	FLEX FOCUS -ESS	.00	.00	.00
5252	FLEX FOCUS - PD	.00	.00	.00
5253	FLEX INSTRUCTIONAL RES	.00	.00	.00
5254	FLEX - SAFE SCHOOLS	.00	.00	.00
5261	FLEX FOCUS TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	306,909.03	209,322.93	35,000.00
SPECIAL ITEMS				
5630	SPECIAL ITEMS-UNUSUAL/INFREQUE	.00	.00	.00
	TOTAL SPECIAL ITEMS	.00	.00	.00
	TOTAL OTHER RECEIPTS	306,909.03	209,322.93	35,000.00
	TOTAL RECEIPTS	8,979,013.55	7,765,529.98	5,460,930.50

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SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUES	8,979,013.55	7,765,529.98	5,460,930.50

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SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	2,391,274.89	2,180,400.21	2,298,861.81
0200	EMPLOYEE BENEFITS	597,825.30	547,252.97	427,637.24
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	73,954.14	1,091,835.16	73,103.86
0400	PURCHASED PROPERTY SERVICES	.00	.00	2,000.00
0500	OTHER PURCHASED SERVICES	193,852.83	147,584.71	131,144.73
0600	SUPPLIES	1,292,441.41	777,421.49	625,960.19
0700	PROPERTY	382,627.12	39,717.88	73,933.00
0800	DEBT SERVICE AND MISCELLANEOUS	33,361.58	9,820.05	33,413.73
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		4,965,337.27	4,794,032.47	3,666,054.56
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	69,706.58	123,945.49	43,610.47
0200	EMPLOYEE BENEFITS	14,729.50	11,414.19	2,560.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	1,200.00
0500	OTHER PURCHASED SERVICES	101.48	.00	2,542.00
0600	SUPPLIES	120,658.30	5,088.80	29,571.79
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		205,195.86	140,448.48	79,484.26
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	1,084,239.89	1,210,748.64	402,392.53
0200	EMPLOYEE BENEFITS	216,413.31	252,731.92	70,324.00
0300	PURCHASED PROF AND TECH SERV	109,382.95	97,328.30	277,458.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	16,177.55	4,989.62	63,851.00
0600	SUPPLIES	351,698.68	271,682.95	250,230.15
0700	PROPERTY	42,850.68	5,829.46	27,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	14,527.40	6,902.81	19,449.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,835,290.46	1,850,213.70	1,110,704.68
2300 DISTRICT ADMIN SUPPORT				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	54,530.89	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		54,530.89	.00	.00
2400 SCHOOL ADMIN SUPPORT				

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	37,899.30	36,164.89	16,800.00
0200	EMPLOYEE BENEFITS	6,778.83	6,756.48	1,025.00
0300	PURCHASED PROF AND TECH SERV	51,479.37	160,015.95	143,068.00
0400	PURCHASED PROPERTY SERVICES	-63,422.82	-41,961.04	23,872.00
0500	OTHER PURCHASED SERVICES	31,685.25	43,722.26	.00
0600	SUPPLIES	114,627.77	52,712.57	75,589.00
0700	PROPERTY	.00	24,321.18	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		179,047.70	281,732.29	260,354.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	127,794.72	109,976.55	.00
0200	EMPLOYEE BENEFITS	25,852.85	21,946.76	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	62,584.06	49,892.47	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	13,824.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		230,055.63	181,815.78	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	12,937.25	14,710.17	.00
TOTAL 3100 FOOD SERVICE OPERATION		12,937.25	14,710.17	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	195,321.60	197,134.76	198,604.80
0200	EMPLOYEE BENEFITS	9,260.05	9,411.70	9,608.32

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	1,378.40	1,295.00	3,930.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,414.60	6,858.87	6,091.82
0600	SUPPLIES	97,853.10	104,595.10	121,978.06
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,459.96	2,212.97	4,120.00
TOTAL 3300 COMMUNITY SERVICES		315,687.71	321,508.40	344,333.00
5200 FUND TRANSFERS				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0900	OTHER ITEMS	1,180,930.78	181,068.69	.00
TOTAL 5200 FUND TRANSFERS		1,180,930.78	181,068.69	.00
TOTAL EXPENDITURES		8,979,013.55	7,765,529.98	5,460,930.50
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

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

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND SP REV A		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1740	STUDENT FEES	338,325.51	432,657.37	.00
TOTAL STUDENT ACTIVITIES		338,325.51	432,657.37	.00
TOTAL REVENUE FROM LOCAL SOURCES		338,325.51	432,657.37	.00
TOTAL RECEIPTS		338,325.51	432,657.37	.00
TOTAL REVENUES		338,325.51	432,657.37	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND SP REV A		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0600	SUPPLIES	347,948.67	428,427.30	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		347,948.67	428,427.30	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	2,389.03	3,155.93	.00
TOTAL 5200 FUND TRANSFERS		2,389.03	3,155.93	.00
TOTAL EXPENDITURES		350,337.70	431,583.23	.00
TOTAL FOR STUDENT ACTIVITY FUND SP RE (25)		-12,012.19	1,074.14	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	29,268.36	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX		.00	.00	.00
1113 PSC PROPERTY TAX		.00	.00	.00
TOTAL AD VALOREM TAXES		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE		152,781.00	143,310.00	139,507.00
TOTAL RESTRICTED		152,781.00	143,310.00	139,507.00
TOTAL REVENUE FROM STATE SOURCES		152,781.00	143,310.00	139,507.00
TOTAL RECEIPTS		152,781.00	143,310.00	139,507.00
TOTAL REVENUES		152,781.00	172,578.36	139,507.00

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
2300 DISTRICT ADMIN SUPPORT			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	.00	.00	139,507.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	139,507.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	123,512.64	172,578.36	.00
TOTAL 5200 FUND TRANSFERS	123,512.64	172,578.36	.00
TOTAL EXPENDITURES	123,512.64	172,578.36	139,507.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	29,268.36	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	69,121.32	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX		441,014.00	463,732.00	474,940.00
TOTAL AD VALOREM TAXES		441,014.00	463,732.00	474,940.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		441,014.00	463,732.00	474,940.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE		1,409,164.00	1,271,754.00	1,419,564.00
TOTAL RESTRICTED		1,409,164.00	1,271,754.00	1,419,564.00
TOTAL REVENUE FROM STATE SOURCES		1,409,164.00	1,271,754.00	1,419,564.00
TOTAL RECEIPTS		1,850,178.00	1,735,486.00	1,894,504.00
TOTAL REVENUES		1,850,178.00	1,804,607.32	1,894,504.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	162,960.67
	TOTAL 4200 LAND IMPROVEMENTS	.00	.00	162,960.67
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	1,781,056.68	1,804,607.20	1,731,543.33
	TOTAL 5200 FUND TRANSFERS	1,781,056.68	1,804,607.20	1,731,543.33
	TOTAL EXPENDITURES	1,781,056.68	1,804,607.20	1,894,504.00
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	69,121.32	.12	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	478,776.31	162,353.20	.00
	TOTAL EARNINGS ON INVESTMENTS	478,776.31	162,353.20	.00
	TOTAL REVENUE FROM LOCAL SOURCES	478,776.31	162,353.20	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	10,999,999.76	.00	.00
	TOTAL RESTRICTED	10,999,999.76	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	10,999,999.76	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	2,030,000.00	3,300,000.00	155,041.00
5120	BOND PREMIUM	3,541.26	.00	.00
	TOTAL BOND PROCEEDS	2,033,541.26	3,300,000.00	155,041.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,098,064.44	336,162.18	.00
5220	INDIRECT COSTS TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	2,098,064.44	336,162.18	.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE	.00	.00	-155,041.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	-155,041.00
	TOTAL OTHER RECEIPTS	4,131,605.70	3,636,162.18	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	15,610,381.77	3,798,515.38	.00
TOTAL REVENUES	15,610,381.77	3,798,515.38	.00

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
4600 SITE IMPROVEMENT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	267,829.00	453,823.91	.00
0400	PURCHASED PROPERTY SERVICES	12,916,390.01	6,188,162.61	.00
0500	OTHER PURCHASED SERVICES	.00	3,229.00	.00
0600	SUPPLIES	72,175.41	46,100.83	.00
0700	PROPERTY	354,641.50	483,315.03	.00
0800	DEBT SERVICE AND MISCELLANEOUS	33,541.26	45,700.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	28,658.81	.00
TOTAL 4600 SITE IMPROVEMENT		13,644,577.18	7,248,990.19	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00
4900 OTHER - FACILITIES				
0300	PURCHASED PROF AND TECH SERV	8,343.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	-10,688.62	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		-2,345.62	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	94,487.71	.00
TOTAL 5200 FUND TRANSFERS		.00	94,487.71	.00
TOTAL EXPENDITURES		13,642,231.56	7,343,477.90	.00



WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL FOR CONSTRUCTION FUND (360)	1,968,150.21	-3,544,962.52	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF CONTR	342,850.23	342,849.82	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	342,850.23	342,849.82	.00
	TOTAL REVENUE FROM STATE SOURCES	342,850.23	342,849.82	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,616,010.60	1,680,953.48	1,863,782.51
	TOTAL INTERFUND TRANSFERS	1,616,010.60	1,680,953.48	1,863,782.51
	TOTAL OTHER RECEIPTS	1,616,010.60	1,680,953.48	1,863,782.51
	TOTAL RECEIPTS	1,958,860.83	2,023,803.30	1,863,782.51
	TOTAL REVENUES	1,958,860.83	2,023,803.30	1,863,782.51

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	1,958,860.83	2,023,803.30	1,863,782.51
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		1,958,860.83	2,023,803.30	1,863,782.51
TOTAL EXPENDITURES		1,958,860.83	2,023,803.30	1,863,782.51
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		24,601.91	53,092.15	143,915.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		46.99	1,541.25	5,000.00
TOTAL EARNINGS ON INVESTMENTS		46.99	1,541.25	5,000.00
FOOD SERVICE				
1611 REIMBURSABLE SCHOOL LUNCH PROG		.00	.00	.00
1612 REIMBURSABLE SCH BREAKFAST PRG		.00	.00	.00
1621 NON-REIMBURSABLE LUNCH PROG		2,218.75	6,339.00	6,480.00
1622 NON-REIMBURSABLE BREAKFAST PRG		725.54	702.75	668.00
1624 NON-REIMBURSABLE A LA CARTE PRG		6,524.27	8,525.86	8,527.00
1629 NON-REIMBURSABLE OTHER FOOD PRG		.00	.00	.00
1630 SPECIAL FUNCTIONS		.00	.00	.00
1637 VENDING		40.45	.00	.00
TOTAL FOOD SERVICE		9,509.01	15,567.61	15,675.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE		.00	.00	.00
1990 MISCELLANEOUS REVENUE		25,220.26	13,270.00	12,500.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		25,220.26	13,270.00	12,500.00
TOTAL REVENUE FROM LOCAL SOURCES		34,776.26	30,378.86	33,175.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE		9,135.88	9,039.99	10,000.00
TOTAL RESTRICTED		9,135.88	9,039.99	10,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON BEHALF CONTR		109,664.06	139,109.17	33,400.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		109,664.06	139,109.17	33,400.00

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM STATE SOURCES		118,799.94	148,149.16	43,400.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	1,555,207.59	1,955,973.68	1,929,365.00
4550	DONATED COMMODITIES	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		1,555,207.59	1,955,973.68	1,929,365.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	95,361.00	80,393.00	95,200.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		95,361.00	80,393.00	95,200.00
TOTAL REVENUE FROM FEDERAL SOURCES		1,650,568.59	2,036,366.68	2,024,565.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	186,131.76	.00	.00
TOTAL INTERFUND TRANSFERS		186,131.76	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00
TOTAL OTHER RECEIPTS		186,131.76	.00	.00
TOTAL RECEIPTS		1,990,276.55	2,214,894.70	2,101,140.00
TOTAL REVENUES		2,014,878.46	2,267,986.85	2,245,055.00

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	475,436.67	493,184.58	512,900.00
0200	EMPLOYEE BENEFITS	51,845.46	-3,363.65	122,123.00
0280	ON-BEHALF	109,664.06	139,109.17	33,400.00
0300	PURCHASED PROF AND TECH SERV	350.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,187.50	.00	.00
0500	OTHER PURCHASED SERVICES	5,623.88	5,650.47	7,450.00
0600	SUPPLIES	1,130,122.20	1,280,014.06	1,312,650.00
0700	PROPERTY	.00	488.00	30,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,000.75	4,023.00	4,000.00
0840	CONTINGENCY	.00	.00	152,532.00
TOTAL 3100 FOOD SERVICE OPERATION		1,778,230.52	1,919,105.63	2,175,055.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	96,211.66	79,767.95	70,000.00
TOTAL 5200 FUND TRANSFERS		96,211.66	79,767.95	70,000.00
TOTAL EXPENDITURES		1,874,442.18	1,998,873.58	2,245,055.00
TOTAL FOR FOOD SERVICE FUND (51)		140,436.28	269,113.27	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

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

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

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

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	-81,915.34	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-81,915.34	.00	.00
	TOTAL OTHER RECEIPTS	-81,915.34	.00	.00
	TOTAL RECEIPTS	-81,915.34	.00	.00
	TOTAL REVENUES	-81,915.34	.00	.00

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	373,471.49	366,434.90	.00
TOTAL 1000 INSTRUCTION	373,471.49	366,434.90	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	31,471.85	28,021.58	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	31,471.85	28,021.58	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	36,081.41	45,218.03	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	36,081.41	45,218.03	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	89,291.82	91,575.95	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	89,291.82	91,575.95	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	1,208,362.95	1,211,231.09	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,208,362.95	1,211,231.09	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	242,921.59	246,406.31	.00
TOTAL 2700 STUDENT TRANSPORTATION	242,921.59	246,406.31	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	.00	.00	.00



WORKING BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	1,981,601.11	1,988,887.86	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-2,063,516.45	-1,988,887.86	.00

WORKING BUDGET REPORT FOR FY 2027

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

BREATHITT COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700	PROPERTY	40,164.47	40,720.98	.00
	TOTAL 3100 FOOD SERVICE OPERATION	40,164.47	40,720.98	.00
	TOTAL EXPENDITURES	40,164.47	40,720.98	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	-40,164.47	-40,720.98	.00



WORKING BUDGET REPORT FOR FY 2027

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



WORKING BUDGET REPORT FOR FY 2027

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

BREATHITT COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2027

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	24,270,138.25	24,225,820.10	20,709,622.00
TOTAL OF EXPENDITURES FUND 1	20,480,342.01	21,249,396.39	20,709,622.00
TOTAL FOR FUND 1	3,789,796.24	2,976,423.71	.00
TOTAL OF REVENUES FUND 2	8,979,013.55	7,765,529.98	5,460,930.50
TOTAL OF EXPENDITURES FUND 2	8,979,013.55	7,765,529.98	5,460,930.50
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00
TOTAL OF REVENUES FUND 25	338,325.51	432,657.37	.00
TOTAL OF EXPENDITURES FUND 25	350,337.70	431,583.23	.00
TOTAL FOR FUND 25	-12,012.19	1,074.14	.00
TOTAL OF REVENUES FUND 310	152,781.00	172,578.36	139,507.00
TOTAL OF EXPENDITURES FUND 310	123,512.64	172,578.36	139,507.00
TOTAL FOR FUND 310	29,268.36	.00	.00
TOTAL OF REVENUES FUND 320	1,850,178.00	1,804,607.32	1,894,504.00
TOTAL OF EXPENDITURES FUND 320	1,781,056.68	1,804,607.20	1,894,504.00
TOTAL FOR FUND 320	69,121.32	.12	.00
TOTAL OF REVENUES FUND 360	15,610,381.77	3,798,515.38	.00
TOTAL OF EXPENDITURES FUND 360	13,642,231.56	7,343,477.90	.00
TOTAL FOR FUND 360	1,968,150.21	-3,544,962.52	.00
TOTAL OF REVENUES FUND 400	1,958,860.83	2,023,803.30	1,863,782.51
TOTAL OF EXPENDITURES FUND 400	1,958,860.83	2,023,803.30	1,863,782.51
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	2,014,878.46	2,267,986.85	2,245,055.00
TOTAL OF EXPENDITURES FUND 51	1,874,442.18	1,998,873.58	2,245,055.00
TOTAL FOR FUND 51	140,436.28	269,113.27	.00
TOTAL OF REVENUES FUND 52	.00	.00	.00
TOTAL OF EXPENDITURES FUND 52	.00	.00	.00
TOTAL FOR FUND 52	.00	.00	.00
TOTAL OF REVENUES FUND 8	-81,915.34	.00	.00
TOTAL OF EXPENDITURES FUND 8	1,981,601.11	1,988,887.86	.00
TOTAL FOR FUND 8	-2,063,516.45	-1,988,887.86	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	40,164.47	40,720.98	.00
TOTAL FOR FUND 81	-40,164.47	-40,720.98	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX			
GRAND TOTAL OF REVENUES	37,605,314.77	36,669,179.98	30,449,618.50
GRAND TOTAL OF EXPENDITURES	33,588,704.76	33,422,568.74	30,449,618.50
GRAND TOTAL	4,016,610.01	3,246,611.24	.00

WORKING BUDGET REPORT FOR FY 2027

REPORT OPTIONS

Fiscal Year for reports	2027
Include account detail?	N
Output file options	B
P - Paper/saved reports Only	
M - Magnetic Media & Spreadsheet	
B - Both Paper & Mag Media/Spreadsheet	

Negative budget amounts exist in Fund 1 for -65,000.00 for function 2700 and object code 0699.
Negative budget amounts exist in Fund 360 for -155,041.00 for function 000 and object code 5500.

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