

**LEWIS COUNTY BOARD OF EDUCATION LIVE**  
**ANNUAL FINANCIAL REPORT FOR FY 2025**

GENERAL FUND (1)	BUDGET		YR. TO DATE		BUDGET		YR. TO DATE		%
	APPROP	AVAIL	ACTUAL	USED	APPROP	AVAIL	ACTUAL	USED	
REVENUES									
0999 BEGINNING BALANCE	2,413,000.00	-495,707.83	2,908,707.83	120.54					
TOTAL 0999 BEGINNING BALANCE									
RECEIPTS									
REVENUE FROM LOCAL SOURCES									
AD VALOREM TAXES									
1110 AD VALOREM TAX	175,000.00	175,000.00	175,000.00	100.00					
1111 GENERAL REAL PROPERTY TAX	1,200,000.00	-220,450.57	1,420,450.57	118.37					
1112 PSC REAL PROPERTY TAX	350,000.00	-166,615.92	516,615.92	147.60					
1113 DELINQUENT PROPERTY TAX	45,000.00	-83,376.65	108,376.65	240.84					
1114 MORTGAGE INTEREST TAX	400,000.00	-488,481.44	888,481.44	222.12					
1115 UNIMPROVED REAL ESTATE TAX	300,000.00	-1,159,440.00	1,459,440.00	486.48					
1116 FRANCHISE FEES - REAL ESTATE									
1117									
1118									
1119									
TOTAL AD VALOREM TAXES	2,170,000.00	-365,115.85	2,535,115.85	116.82					
SALES & USE TAXES									
1121 UTILITIES TAX	500,000.00	-191,447.82	691,447.82	138.29					
1122 TELEPHONE TAX									
1123 UTILITY TAX GAS/ELECTRIC									
1124 UTILITY TAX WATER									
1125									
1126									
1127									
1128									
TOTAL SALES & USE TAXES	500,000.00	-191,447.82	691,447.82	138.29					
PENALTIES & INTEREST ON TAXES									
1140 PENALTIES & INTEREST ON TAXES									
TOTAL PENALTIES & INTEREST ON TAXES									
OTHER TAXES									
1191 OMITTED PROPERTY TAX	10,000.00	3,131.56	3,131.56	31.32					
TOTAL OTHER TAXES	10,000.00	3,131.56	3,131.56	31.32					
TUITION									
1310 TUITION FROM INDIVIDUALS	19,000.00	8,340.00	10,660.00	56.11					
1320 TUITION FROM KY LSD									
1340 OTHER TUITION									
TOTAL TUITION	19,000.00	8,340.00	10,660.00	56.11					
TRANSPORTATION									
1420 TRANSP FEES - KY LSD	35,000.00		45,074.13	128.78					
1440 OTHER TRANSPORTATION FEES									
TOTAL TRANSPORTATION	35,000.00		45,074.13	128.78					
EARNINGS ON INVESTMENTS									
1510 INTEREST INCOME	50,000.00	-145,730.28	195,730.28	391.46					
1530 GAIN OR LOSS FROM INVESTMENTS									
1540 RENTS FROM INVESTMENT PROPERTY									
TOTAL EARNINGS ON INVESTMENTS	50,000.00	-145,730.28	195,730.28	391.46					
OTHER REVENUE FROM LOCAL SOURCES									
1911 BUILDING RENTAL									
1912 BUS RENTAL									
1920 CONTRIBUTIONS/DONATIONS	10,000.00	300.00	300.00	3.00					
1941 TEXTBOOK SALES									
1942									
1980 REFUND OF PRIOR YR EXPENDITURE	25,000.00	-71,816.44	96,816.44	387.27					
1990 MISCELLANEOUS REVENUE	15,000.00	-34,806.98	49,806.98	332.05					
1991 TRANSCRIPT FEES									
TOTAL OTHER REVENUE FROM LOCAL SOURCES	50,000.00	-145,730.28	195,730.28	391.46					
TOTAL REVENUE FROM LOCAL SOURCES	2,834,000.00	-368,383.06	3,628,383.06	128.02					
REVENUE FROM STATE SOURCES									
STATE PROGRAM									
3111 SEEK PROGRAM	11,200,000.00	109,535.00	11,090,465.00	99.02					
TOTAL STATE PROGRAM	11,200,000.00	109,535.00	11,090,465.00	99.02					
OTHER STATE FUNDING									
3121 VOCATIONAL TRAVEL									
3122 VOCATIONAL TRANSPORTATION	250.00	-82.00	332.00	132.80					
3126 SUB SALARY REIMB (STATE)	1,000.00	1,000.00	1,000.00	100.00					
3127 HEALTH FLEX ACCT PAYBACK									
3128 AUDIT REIMBURSEMENT									
3129 KSB/KSD TRANSP REIMBURSEMENT	1,250.00	918.00	332.00	26.56					
TOTAL OTHER STATE FUNDING	1,250.00	918.00	332.00	26.56					
EXPENDITURE REIMBURSEMENTS									
3130 NATIONAL BOARD CERTIFICATION R									
TOTAL REVENUE FROM LOCAL SOURCES	2,834,000.00	-368,383.06	3,628,383.06	128.02					
TOTAL REVENUE FROM STATE SOURCES									
1000 INSTRUCTION									
0100 SALARIES PERSONNEL SERVICES	6,513,339.00	532,925.22	5,980,413.78	91.82					
0200 EMPLOYEE BENEFITS	537,580.00	77,776.71	459,803.29	85.53					
0280 ON-BEHALF PROF AND TECH SERV	3,356,635.00	71,946.67	3,284,688.33	97.86					
0300 PURCHASED PROF AND TECH SERV	2,231,322.00	2,415.95	2,233,737.95	100.11					
0400 PURCHASED PROPERTY SERVICES	2,419.95	-309,908.35	2,529,328.30	104.56					
0500 OTHER PURCHASED SERVICES	240,650.00	550,558.35	791,208.35	328.78					
0600 SUPPLIES	236,979.21	67,237.68	169,741.53	71.63					
0700 PROPERTY	18,795.80	-4,558.80	14,237.00	75.79					
0800 DEBT SERVICE AND MISCELLANEOUS	17,971.94	18,795.80	36,767.74	204.59					
0840 CONTINGENCY									
TOTAL 1000 INSTRUCTION	11,012,074.82	502,444.92	10,509,629.90	95.44					
2100 STUDENT SUPPORT SERVICES									
0100 SALARIES PERSONNEL SERVICES	1,080,276.00	77,480.95	1,002,795.05	92.83					
0200 EMPLOYEE BENEFITS	64,183.00	16,187.68	47,995.32	74.78					
0280 ON-BEHALF PROF AND TECH SERV	576,178.00	24,484.19	551,693.81	95.75					
0300 PURCHASED PROF AND TECH SERV	350.00	-20.00	330.00	105.71					
0400 PURCHASED PROPERTY SERVICES									
0500 OTHER PURCHASED SERVICES	7,000.00	821.07	6,178.93	88.27					
0600 SUPPLIES	43,600.00	-63,142.35	106,742.35	244.82					
0700 PROPERTY									
0800 DEBT SERVICE AND MISCELLANEOUS									
TOTAL 2100 STUDENT SUPPORT SERVICES	1,771,587.00	55,811.54	1,715,775.46	96.85					
2600 PLANT OPERATIONS & MAINTENANCE									
0100 SALARIES PERSONNEL SERVICES	499,235.00	39,238.59	459,996.41	92.14					
0200 EMPLOYEE BENEFITS	151,389.00	17,038.89	134,350.11	88.53					
0280 ON-BEHALF PROF AND TECH SERV	22,798.94	-28,447.20	51,246.14	224.77					
0400 PURCHASED PROPERTY SERVICES	245,804.00	107,471.08	353,275.08	145.46					
0500 OTHER PURCHASED SERVICES	182,300.00	-194,089.04	376,389.04	206.47					
0600 SUPPLIES	53,000.00	837,515.26	1,149,906.36	215.07					
0700 PROPERTY									
0800 DEBT SERVICE AND MISCELLANEOUS									
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,240,660.20	2,564,190.78	4,804,851.00	214.44					
2700 STUDENT TRANSPORTATION									
0100 SALARIES PERSONNEL SERVICES	1,110,587.00	1,137,211.53	2,247,798.53	202.40					
0200 EMPLOYEE BENEFITS	291,699.00	258,247.33	549,946.33	188.53					
0280 ON-BEHALF PROF AND TECH SERV	574,332.00	62,803.88	637,135.88	110.93					
0300 PURCHASED PROF AND TECH SERV	2,245.00	-9,583.71	7,338.71	326.89					
0400 PURCHASED PROPERTY SERVICES	232,115.00	476,809.78	708,924.78	305.42					
0500 OTHER PURCHASED SERVICES	598,035.85	218,808.06	816,843.91	136.59					
0600 SUPPLIES	14,000.00	614,400.00	628,400.00	448.85					
0700 PROPERTY									
0800 DEBT SERVICE AND MISCELLANEOUS									
TOTAL 2700 STUDENT TRANSPORTATION	2,826,984.85	3,348,754.91	6,175,739.76	218.46					
3100 FOOD SERVICE OPERATION									
0100 SALARIES PERSONNEL SERVICES									
0200 EMPLOYEE BENEFITS									
0280 ON-BEHALF PROF AND TECH SERV									
0300 PURCHASED PROF AND TECH SERV									
0400 PURCHASED PROPERTY SERVICES									
0500 OTHER PURCHASED SERVICES									
0600 SUPPLIES									
0700 PROPERTY									
TOTAL 3100 FOOD SERVICE OPERATION									
3300 COMMUNITY SERVICES									
0100 SALARIES PERSONNEL SERVICES									
0200 EMPLOYEE BENEFITS									
0280 ON-BEHALF PROF AND TECH SERV									
0300 PURCHASED PROF AND TECH SERV									
0400 PURCHASED PROPERTY SERVICES									
0500 OTHER PURCHASED SERVICES									
0600 SUPPLIES									
TOTAL 3300 COMMUNITY SERVICES									
TOTAL GENERAL FUND (1)	22,000,000.00	-3,688,383.06	22,000,000.00	100.00					