



# 2009-2010 Working Budget

Prepared by the Office of Budget & Staffing

Approved: September 28, 2009

## 2009-2010 Working Budget Summary

### ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$56,702,343
Estimated Tax Receipts	\$184,576,568	
Additional General Fund Receipts	\$71,230,252	
Total Other Receipts and Cash Balances	\$92,791,482	
Total All Estimated Receipts		\$348,598,302

**Grand Total Estimated Receipts Plus  
Beginning General Fund Cash Balance** \$405,200,643

### ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$160,506,987
2100-2199 Student Support Programs	\$15,688,328
2200-2299 Instruc. Staff Support Svs	\$14,252,167
2300-2399 District Admin Support Svs	\$4,507,637
2400-2499 School Admin Support Svs	\$15,335,434
2500-2599 Business Support Svs	\$20,558,481
2600-2699 Plant Oper & Maint	\$38,690,366
2700-2799 Student Transportation	\$16,475,089
5100-5199 Debt Service	\$1,751,619
5200-5299 Fund Transfers	\$5,443,055
5300-5399 Contingency	\$19,300,000

**FUND 1 TOTAL ESTIMATED GENERAL  
FUND EXPENDITURES** \$312,509,163

FUND 2 Special Revenue Prog	\$45,853,490
FUND 51 School Food Svs. Prog	\$17,688,100
FUND 310 SEEK Capital Outlay	\$3,155,960
FUND 320 FSPK Building Fund	\$25,993,931

**TOTAL ESTIMATED EXPENDITURES  
(Funds 2, 51, 310 & 320)** \$92,691,481

**GRAND TOTAL ESTIMATED EXPENDITURES** \$405,200,643

**2009-2010  
Working Budget  
GEN FUND REVENUES**

	2007-2008	2008-2009	2009-2010	Change between 2008-2009 Actual and 2009-2010 Working Budget	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
<b>Revenue</b>					
Beginning Balance	\$40,682,283	\$45,570,758	\$56,702,343	\$11,131,585	24.43%
<b>REVENUE FROM LOCAL SOURCES</b>					
<b>AD VALOREM TAXES</b>					
1111 General Real Property Tax	\$105,343,749	\$112,282,110	\$118,457,626	\$6,175,516	5.50%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$3,781,978	\$4,561,985	\$4,561,985	\$0	
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$2,164,531	\$3,401,252	\$1,000,000	(\$2,401,252)	-70.60%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,974,638	\$9,712,923	\$8,741,631	(\$971,292)	-10.00%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
<b>TOTAL AD VALOREM TAXES</b>	<b>\$121,264,896</b>	<b>\$129,958,270</b>	<b>\$132,761,242</b>	<b>\$2,802,972</b>	<b>2.16%</b>
<b>SALES AND USE TAXES</b>					
1121 Utilities Tax	\$20,499,300	\$21,806,906	\$23,115,320	\$1,308,414	6.00%
3800 Telecommunications Tax (restricted state revenue)	\$993,051	\$910,344	\$910,344	\$0	
<b>TOTAL SALES AND USE TAXES</b>	<b>\$21,492,351</b>	<b>\$22,717,250</b>	<b>\$24,025,664</b>	<b>\$1,308,414</b>	<b>5.76%</b>
<b>INCOME TAXES</b>					
1131 Occupational License Tax	\$28,702,463	\$27,789,662	\$27,789,662	\$0	
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,537,932	\$680,370	\$0	(\$680,370)	-100.00%
1192 Excise Tax	\$0	\$0	\$0		
<b>TOTAL INCOME TAXES</b>	<b>\$30,240,395</b>	<b>\$28,470,032</b>	<b>\$27,789,662</b>	<b>(\$680,370)</b>	<b>-2.39%</b>
<b>REVENUE - OTHER LOCAL GOV'T UNITS</b>					
1280 Revenue in Lieu of Taxes	\$11,781	\$0	\$11,781	\$11,781	
<b>TOT REV - OTHER LOCAL GOV'T UNITS</b>	<b>\$11,781</b>	<b>\$0</b>	<b>\$11,781</b>	<b>\$11,781</b>	
<b>TUITION</b>					
1310 Tuition from individuals	\$48,152	\$40,095	\$40,095	\$0	100.00%
1320 Tuition from KY LSD	\$104,468	\$130,500	\$97,875	(\$32,625)	-25.00%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
<b>TOTAL TUITION</b>	<b>\$152,620</b>	<b>\$170,595</b>	<b>\$137,970</b>	<b>(\$32,625)</b>	<b>-19.12%</b>
<b>TRANSPORTATION FEES</b>					
1410 Transportation Fees - Individuals	\$0	\$0	\$0		
1420 Transportation Fees - KY LSD	\$0	\$0	\$0		
1430 Transportation Fees - Non KY LSD	\$0	\$0	\$0		
1441 Transportation Fees - Non Public Schools	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal Ct	\$0	\$0	\$0		
<b>TOTAL TRANSPORTATION FEES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>EARNINGS ON INVESTMENTS</b>					
1510 Interest Income	\$3,945,576	\$895,294	\$716,235	(\$179,059)	-20.00%
1540 Rents from Investment on Property	\$0	\$0	\$0		
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$3,945,576</b>	<b>\$895,294</b>	<b>\$716,235</b>	<b>(\$179,059)</b>	<b>-20.00%</b>
<b>OTHER REV FROM LOCAL SOURCES</b>					
1911 Building Rental	\$183,783	\$171,848	\$171,848	\$0	
1912 Bus Rental	\$944,903	\$118,941	\$121,320	\$2,379	2.00%
1920 Contributions/Donations	\$0	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$45,527	\$1,318,046	\$0	(\$1,318,046)	-100.00%
1932 Gain on Sale of Equipment	\$9,486	\$125	\$0	(\$125)	-100.00%
1942 Textbook Rentals	\$263,234	\$280,820	\$260,000	(\$20,820)	-7.41%
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$1,276,188	\$0	\$0		
1990 Miscellaneous Revenue	\$1,674,641	\$2,056,909	\$1,954,064	(\$102,845)	-5.00%
1997 Medicare Reimbursement	\$120,445	\$185,910	\$184,051	(\$1,859)	-1.00%
<b>TOT OTHER REV FROM LOCAL SOURCES</b>	<b>\$4,518,207</b>	<b>\$4,132,599</b>	<b>\$2,691,282</b>	<b>(\$1,441,317)</b>	<b>-34.88%</b>
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$181,625,826</b>	<b>\$186,344,040</b>	<b>\$188,133,837</b>	<b>\$1,789,797</b>	<b>0.96%</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**2009-2010  
Working Budget  
GEN FUND REVENUES**

	2007-2008	2008-2009	2009-2010	Change between 2008-2009 Actual and 2009-2010 Working Budget	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
<b>Revenue</b>					
<b>REVENUE FROM STATE SOURCES</b>					
STATE PROGRAMS					
SEEK Program (supplemented w/ stabilization funds placed in fund 2)	\$71,035,060	\$73,828,610	\$66,679,762	(\$7,148,848)	-9.68%
<b>TOTAL STATE PROGRAMS</b>	<b>\$71,035,060</b>	<b>\$73,828,610</b>	<b>\$66,679,762</b>	<b>(\$7,148,848)</b>	<b>-9.68%</b>
OTHER STATE FUNDING					
3122 Vocational Transportation	\$70,236	\$70,466	\$70,000	(\$466)	100.00%
3125 Bus Driver Training Reimbursement	\$1,439	\$1,490	\$0	(\$1,490)	
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3127 Flexible Spending Refund	\$77,460	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$8,569	\$421	\$0	(\$421)	
<b>TOTAL OTHER STATE FUNDING</b>	<b>\$157,704</b>	<b>\$72,377</b>	<b>\$70,000</b>	<b>(\$2,377)</b>	<b>-3.28%</b>
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$0	\$154,589	\$0		
<b>TOTAL EXPENDITURE REIMBURSEMENT</b>	<b>\$0</b>	<b>\$154,589</b>	<b>\$0</b>	<b>(\$154,589)</b>	<b>-100.00%</b>
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Payments	\$45,253,465	\$50,288,237	\$0	(\$50,288,237)	-100.00%
<b>TOT REV FROM STATE SOURCES</b>	<b>\$116,446,229</b>	<b>\$124,189,224</b>	<b>\$66,749,762</b>	<b>(\$57,439,462)</b>	<b>-46.25%</b>
<b>FEDERAL REIMBURSEMENT</b>					
4810 Medicaid Reimbursement	\$203,153	\$0	\$0		
<b>TOTAL FEDERAL REIMBURSEMENTS</b>	<b>\$203,153</b>	<b>\$0</b>	<b>\$0</b>		
<b>TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS</b>	<b>\$203,153</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>OTHER RECEIPTS</b>					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$844,354	\$971,812	\$923,221	(\$48,591)	-5.00%
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$844,354</b>	<b>\$971,812</b>	<b>\$923,221</b>	<b>(\$48,591)</b>	<b>-5.00%</b>
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$0		
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
<b>TOT SALE/COMP FOR LOSS OF ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>TOTAL OTHER RECEIPTS</b>	<b>\$844,354</b>	<b>\$971,812</b>	<b>\$923,221</b>	<b>(\$48,591)</b>	<b>-5.00%</b>
<b>TOTAL RECEIPTS</b>	<b>\$299,119,562</b>	<b>\$311,659,665</b>	<b>\$255,806,820</b>	<b>(\$55,698,256)</b>	<b>-17.87%</b>
<b>TOTAL REVENUES</b>	<b>\$339,801,845</b>	<b>\$357,230,423</b>	<b>\$312,509,163</b>	<b>(\$44,566,671)</b>	<b>-12.48%</b>

**2009-2010  
Working Budget  
GEN FUND EXPENDITURES**

	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>Change between 2008-2009 Actual and 2009-2010 Working</b>	<b>Comments</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>WORKING</b>	<b>Amount</b>	
<b>Expenditures</b>					
<b>1000 INSTRUCTION</b>					
0100 Salaries Personnel Services	\$125,147,835	\$134,816,255	\$142,905,230	\$8,088,975	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$41,879,518	\$45,709,043	\$10,367,600	(\$35,341,443)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$54,920	\$104,747	\$152,002	\$47,255	
0400 Purchased Property Services	\$15,417	\$22,958	\$29,479	\$6,521	
0500 Other Purchased Services	\$350,348	\$58,951	\$856,823	\$797,872	
0600 Supplies & Materials	\$3,246,027	\$3,752,945	\$3,471,760	(\$281,185)	2008-2009 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$724,975	\$920,913	\$722,084	(\$198,829)	2008-2009 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$250,529	\$291,261	\$421,732	\$130,471	
<b>0800 Reserved for one time initiatives</b>			<b>\$1,580,277</b>		
<b>TOTAL INSTRUCTION</b>	<b>\$171,669,569</b>	<b>\$185,677,073</b>	<b>\$160,506,987</b>	<b>(\$25,170,086)</b>	
<b>2100 STUDENT SUPPORT SERVICES</b>					
0100 Salaries Personnel Services	\$12,754,801	\$13,150,856	\$13,939,907	\$789,051	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,086,294	\$2,278,827	\$963,657	(\$1,315,170)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$545,824	\$497,495	\$727,804	\$230,309	
0400 Purchased Property Services	\$0	\$0	\$0		
0500 Other Purchased Services	\$3,502	\$3,404	\$10,400	\$6,996	
0600 Supplies & Materials	\$13,265	\$35,811	\$41,268	\$5,457	
0700 Property	\$1,198	\$1,802	\$5,192	\$3,390	
0800 Miscellaneous	\$0	\$0	\$100	\$100	
<b>TOTAL STUDENT SUPPORT SERV</b>	<b>\$15,404,884</b>	<b>\$15,968,195</b>	<b>\$15,688,328</b>	<b>(\$279,867)</b>	
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>					
0100 Salaries Personnel Services	\$10,003,188	\$9,772,177	\$10,358,508	\$586,331	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$1,782,164	\$1,829,305	\$1,014,249	(\$815,056)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$457,053	\$514,693	\$535,229	\$20,536	
0400 Purchased Property Services	\$20,328	\$97,348	\$82,734	(\$14,614)	
0500 Other Purchased Services	\$150,527	\$80,980	\$104,171	\$23,191	
0600 Supplies & Materials	\$1,260,484	\$1,122,291	\$1,304,169	\$181,878	
0700 Property	\$539,599	\$634,021	\$671,134	\$37,113	
0800 Miscellaneous	\$95,638	\$96,237	\$181,973	\$85,736	School Contingency Accounts
<b>TOTAL INSTRUC. STAFF SUPPORT SERV</b>	<b>\$14,308,981</b>	<b>\$14,147,052</b>	<b>\$14,252,167</b>	<b>\$105,115</b>	
<b>2300 DISTRICT ADMIN SUPPORT SERV</b>					
0100 Salaries Personnel Services	\$1,439,908	\$1,489,063	\$1,578,407	\$89,344	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$449,610	\$325,788	\$304,756	(\$21,032)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$1,672,794	\$1,764,618	\$1,883,538	\$118,920	
0400 Purchased Property Services	\$13,883	\$4,399	\$16,518	\$12,119	
0500 Other Purchased Services	\$97,356	\$102,845	\$135,874	\$33,029	
0600 Supplies & Materials	\$116,121	\$171,171	\$137,773	(\$33,398)	2008-2009 Working Budget included open purchase orders from previous year
0700 Property	\$52,411	\$48,542	\$44,025	(\$4,517)	2008-2009 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$334,307	\$456,572	\$406,746	(\$49,826)	
0840 Contingency	\$0	\$0	\$0		
<b>TOTAL DISTRICT ADMIN SUPPORT SERV</b>	<b>\$4,176,390</b>	<b>\$4,362,998</b>	<b>\$4,507,637</b>	<b>\$144,639</b>	

**2009-2010  
Working Budget  
GEN FUND EXPENDITURES**

	2007-2008	2008-2009	2009-2010	Change between 2008-2009 Actual and 2009-2010 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
<b>Expenditures</b>					
<b>2400 SCHOOL ADMIN SUPPORT SERVICES</b>					
0100 Salaries Personnel Services	\$11,584,806	\$11,068,053	\$12,170,005	\$1,101,952	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,533,031	\$2,494,840	\$1,612,541	(\$882,299)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$32,759	\$1,188	\$5,865	\$4,677	
0400 Purchased Property Services	\$683,100	\$647,276	\$828,939	\$181,663	
0500 Other Purchased Services	\$21,381	\$41,235	\$75,433	\$34,198	
0600 Supplies & Materials	\$183,699	\$152,216	\$220,621	\$68,405	
0700 Property	\$169,921	\$64,649	\$68,857	\$4,208	
0800 Miscellaneous	\$15,371	\$17,774	\$353,173	\$335,399	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	<b>\$15,224,068</b>	<b>\$14,487,231</b>	<b>\$15,335,434</b>	<b>\$848,203</b>	
<b>2500 BUSINESS SUPPORT SERVICES</b>					
0100 Salaries Personnel Services	\$5,859,426	\$5,631,196	\$6,453,797	\$822,601	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$3,294,469	\$2,871,661	\$2,814,599	(\$57,062)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$649,820	\$851,089	\$1,012,588	\$161,499	
0400 Purchased Property Services	\$396,820	\$461,800	\$651,857	\$190,057	
0500 Other Purchased Services	\$4,116,108	\$2,592,460	\$4,973,303	\$2,380,843	
0600 Supplies & Materials	\$1,237,030	\$1,446,506	\$2,230,706	\$784,200	
0700 Property	\$2,061,459	\$1,539,600	\$2,147,234	\$607,634	
0800 Miscellaneous	\$126,800	\$167,548	\$274,397	\$106,849	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	<b>\$17,741,932</b>	<b>\$15,561,860</b>	<b>\$20,558,481</b>	<b>\$4,996,621</b>	
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>					
0100 Salaries Personnel Services	\$11,980,790	\$12,088,748	\$12,814,073	\$725,325	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$4,155,722	\$4,017,627	\$3,457,237	(\$560,390)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$227,297	\$330,546	\$412,899	\$82,353	
0400 Purchased Property Services	\$6,698,402	\$6,592,823	\$8,920,660	\$2,327,837	
0500 Other Purchased Services	\$10,942	\$7,468	\$27,214	\$19,746	
0600 Supplies & Materials	\$8,711,930	\$8,690,792	\$9,901,024	\$1,210,232	
0700 Property	\$3,164,909	\$780,862	\$3,099,301	\$2,318,439	
0800 Miscellaneous	\$39,850	\$54,855	\$57,958	\$3,103	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANCE	<b>\$34,989,842</b>	<b>\$32,563,721</b>	<b>\$38,690,366</b>	<b>\$6,126,645</b>	
<b>2700 STUDENT TRANSPORTATION</b>					
0100 Salaries Personnel Services	\$6,371,064	\$8,116,760	\$8,808,307	\$691,547	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,527,319	\$2,769,498	\$2,284,088	(\$485,410)	Prior years include on behalf payments
0300 Purchased Profess & Technical Services	\$40,510	\$36,465	\$63,321	\$26,856	
0400 Purchased Property Services	\$84,668	\$25,010	\$33,842	\$8,832	
0500 Other Purchased Services	\$302,994	\$16,799	\$441,021	\$424,222	
0600 Supplies & Materials	\$1,886,072	\$1,138,052	\$2,644,324	\$1,506,272	Increase cost in Diesel Fuel
0700 Property	\$521,233	\$1,086,043	\$2,200,186	\$1,114,143	
0800 Miscellaneous	\$0	\$0	\$0	\$0	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL STUDENT TRANSPORTATION	<b>\$11,733,860</b>	<b>\$13,188,627</b>	<b>\$16,475,089</b>	<b>\$3,286,462</b>	
<b>5100 DEBT SERVICE</b>					
0900 Other Uses of Funds	\$1,055,234	\$1,258,059	\$1,751,619	\$493,560	
Total Debt Service	<b>\$1,055,234</b>	<b>\$1,258,059</b>	<b>\$1,751,619</b>	<b>\$493,560</b>	
<b>5200 FUND TRANSFERS</b>					

**2009-2010  
Working Budget  
GEN FUND EXPENDITURES**

	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>Change between 2008-2009 Actual and 2009-2010 Working</b>	<b>Comments</b>
	ACTUAL	ACTUAL	WORKING	Amount	
<b>Expenditures</b>					
0900 Other Uses of Funds	\$910,779	\$5,367,789	\$5,443,055	\$75,266	
5300 CONTINGENCY					
0840 Contingency	\$0	\$0	\$19,300,000	\$19,300,000	<a href="#">District Contingency</a>
<b>TOTAL EXPENDITURES</b>	<b>\$287,215,539</b>	<b>\$302,582,605</b>	<b>\$312,509,163</b>	<b>\$9,926,558</b>	
Revenue vs. Expenditures			\$0		

**2009-2010  
Working Budget  
SPECIAL REVENUE**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 WORKING	COMMENTS
<b>Revenue</b>				
Beginning Balance	\$0	\$0	\$0	
<b>RECEIPTS</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1200 Revenue from Other Local Sources	\$5,476	\$3,388	\$3,490	
1310 Tuition from Individuals	\$414,060	\$44,454	\$45,788	
TOTAL TUITION	\$419,536	\$47,842	\$49,277	
<b>EARNINGS ON INVESTMENTS</b>				
1510 Interest Income	\$0	\$17,440	\$17,963	
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0	
<b>STUDENT ACTIVITIES</b>				
1760 Board Contributions (Activity)	\$0	\$0	\$0	
TOTAL STUDENT ACTIVITIES	\$0	\$0	\$0	
<b>COMMUNITY SERVICE ACTIVITIES</b>				
1800 Community Service Activities	\$12,327	\$9,442	\$9,725	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$12,327	\$9,442	\$9,725	
<b>OTHER REVENUE FROM LOCAL SOURCES</b>				
1900 Other Revenue from Local Sources	\$123,409	\$58,603	\$60,361	
1920 Contributions/Donations	\$336,746	\$169,451	\$174,535	
1925 Reimbursements (Non-Gvt)	\$444,796	\$1,487	\$1,532	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$10,680	\$3,817	\$3,932	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$915,631	\$233,358	\$240,359	
TOTAL REVENUE FROM LOCAL SOURCES	\$1,347,494	\$290,642	\$299,361	
<b>REVENUE FROM STATE SOURCES</b>				
<b>OTHER STATE FUNDING</b>				
3111 Seek Program (STABILIZATION funds)	\$0	\$0	\$6,990,296	
3131 Textbook Reimbursement	\$0	\$0	\$0	
TOTAL OTHER STATE FUNDING	\$0	\$0	\$6,990,296	
<b>RESTRICTED</b>				
3200 Restricted State Revenue	\$14,368,767	\$15,098,421	\$15,551,374	
TOTAL RESTRICTED	\$14,368,767	\$15,098,421	\$15,551,374	
TOTAL REVENUE FROM STATE SOURCES	\$14,368,767	\$15,098,421	\$22,541,670	
<b>REVENUE FROM FEDERAL SOURCES</b>				
<b>FEDERAL SOURCES</b>				
4300 Restricted Direct Federal	\$804,870	\$1,203,161	\$1,239,256	
4500 Restricted Federal Thru State	\$22,403,180	\$20,425,024	\$21,037,775	
4700 Federal Revenue Thru Intermediate SRC	\$26,047	\$43,002	\$44,292	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$23,234,097	\$21,671,187	\$22,321,323	
TOT REV FROM FEDERAL SOURCES	\$23,234,097	\$21,671,187	\$22,321,323	
<b>OTHER RECEIPTS</b>				
<b>INTERFUND TRANSFERS</b>				
5210 Fund Transfer	\$397,879	\$671,006	\$691,136	
TOTAL INTERFUND TRANSFERS	\$397,879	\$671,006	\$691,136	
<b>SALE OR COMPEN FOR LOSS OF ASSETS</b>				
5332 Loss Compensation - Buildings	\$0	\$0	\$0	
5341 Sale of Equipment Etc	\$0	\$0	\$0	
5342 Loss Compen - Equipment Etc	\$0	\$0	\$0	
TOT SALE OR COMPEN LOSS OF ASSETS	\$0	\$0	\$0	
TOTAL OTHER RECEIPTS	\$397,879	\$671,006	\$691,136	
TOTAL RECEIPTS	\$39,348,237	\$37,731,256	\$45,853,490	
TOTAL REVENUES	\$39,348,237	\$37,731,256	\$45,853,490	

**2009-2010  
Working Budget  
SPEC REV EXPENDITURES**

	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>COMMENTS</b>
	ACTUAL	ACTUAL	WORKING	
<b>Expenditures</b>				
<b>1000 INSTRUCTION</b>				
0100 Salaries Personnel Services	\$17,166,331	\$14,758,820	\$20,445,136	
0200 Employee Benefits	\$3,294,310	\$2,721,970	\$2,994,167	
0300 Purchased Profess & Technical Ser	\$295,243	\$827,434	\$910,177	
0400 Purchased Property Services	\$130,850	\$32,623	\$35,885	
0500 Other Purchased Services	\$1,412,352	\$2,060,502	\$2,266,552	
0600 Supplies & Materials	\$3,451,642	\$3,128,141	\$3,440,955	
0700 Property	\$4,248,382	\$2,171,758	\$2,388,934	
0800 Miscellaneous	\$203,352	\$211,227	\$232,350	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL INSTRUCTION	<b>\$30,202,462</b>	<b>\$25,912,475</b>	<b>\$32,714,157</b>	
<b>2100 STUDENT SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$1,754,895	\$1,292,405	\$1,421,646	
0200 Employee Benefits	\$347,217	\$333,701	\$367,071	
0300 Purchased Profess & Technical Ser	\$14,246	\$36,591	\$40,250	
0400 Purchased Property Services	\$7,802	\$7,170	\$7,887	
0500 Other Purchased Services	\$94,551	\$83,840	\$92,224	
0600 Supplies & Materials	\$152,016	\$60,820	\$66,902	
0700 Property	\$37,953	\$1,938	\$2,132	
0800 Miscellaneous	\$27,212	\$3,586	\$3,945	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL STUDENT SUPPORT SERVICES	<b>\$2,435,892</b>	<b>\$1,820,051</b>	<b>\$2,002,056</b>	
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>				
0100 Salaries Personnel Services	\$3,054,248	\$2,863,021	\$3,149,323	
0200 Employee Benefits	\$334,654	\$319,528	\$351,481	
0300 Purchased Profess & Technical Ser	\$32,577	\$12,119	\$13,331	
0400 Purchased Property Services	\$1,680	\$2,910	\$3,201	
0500 Other Purchased Services	\$223,672	\$139,257	\$153,183	
0600 Supplies & Materials	\$382,374	\$102,194	\$112,413	
0700 Property	\$73,924	\$28,710	\$31,581	
0800 Miscellaneous	\$84,410	\$91,078	\$100,186	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT INSTRUC. STAFF SUPPORT SERVICES	<b>\$4,187,539</b>	<b>\$3,558,817</b>	<b>\$3,914,699</b>	
<b>2300 DISTRICT ADMIN SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$0	\$0	\$0	
0200 Employee Benefits	\$0	\$0	\$0	
0300 Purchased Profess & Technical Ser	\$0	\$0	\$0	
0500 Other Purchased Services	\$0	\$0	\$0	
0600 Supplies & Materials	\$605	\$6,462	\$7,108	
0700 Property	\$0	\$0	\$0	
0800 Miscellaneous	\$0	\$0	\$0	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT. DISTRICT ADMIN SUPPORT SERVICES	<b>\$605</b>	<b>\$6,462</b>	<b>\$7,108</b>	
<b>2400 SCHOOL ADMINISTRATIVE SUPPORT</b>				
0100 Salaries Personnel Services	\$1,197,407	\$1,871,760	\$2,058,936	
0200 Employee Benefits	\$248,886	\$250,421	\$275,463	
0400 Purchased Property Services	\$23,968	\$0	\$0	
0600 Supplies & Materials	\$0	\$0	\$0	
0800 Miscellaneous	\$0	\$0	\$0	
TOTAL SCHOOL ADMIN SUPPORT	<b>\$1,470,261</b>	<b>\$2,122,181</b>	<b>\$2,334,399</b>	
<b>2500 BUSINESS SUPPORT SERVICES</b>				
0600 Supplies & Materials	\$70,851	\$573,366	\$630,703	
0700 Property	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	<b>\$70,851</b>	<b>\$573,366</b>	<b>\$630,703</b>	
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>				

**2009-2010  
Working Budget  
SPEC REV EXPENDITURES**

	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>COMMENTS</b>
	ACTUAL	ACTUAL	WORKING	
<b>Expenditures</b>				
0100 Salaries Personnel Services	\$78,641	\$71,765	\$78,942	
0200 Employee Benefits	\$18,289	\$15,101	\$16,611	
0300 Purchased Profess & Technical Ser	\$0	\$432	\$475	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$0	\$0	\$0	
0600 Supplies & Materials	\$4,852	\$1,484	\$1,632	
0700 Property	\$0	\$1,212	\$1,333	
0800 Miscellaneous	\$0	\$9,477	\$10,425	
TOTAL PLANT OPERATION & MAINTENANCE	<b>\$101,782</b>	<b>\$99,471</b>	<b>\$109,418</b>	
<b>2700 STUDENT TRANSPORTATION</b>				
0600 Supplies & Materials	\$207,712	\$269,375	\$296,313	
TOTAL STUDENT TRANSPORTATION	<b>\$207,712</b>	<b>\$269,375</b>	<b>\$296,313</b>	
<b>2900 OTHER INSTRUCTIONAL</b>				
0100 Salaries Personnel Services	\$63,372	\$78,523	\$86,375	
0200 Employee Benefits	\$29,479	\$38,560	\$42,416	
TOTAL OTHER INSTRUCTIONAL	<b>\$92,851</b>	<b>\$117,083</b>	<b>\$128,791</b>	
<b>3300 COMMUNITY SERVICES OPERATIONS</b>				
0100 Salaries Personnel Services	\$1,864,856	\$1,906,423	\$2,097,065	
0200 Employee Benefits	\$62,061	\$47,206	\$51,927	
0300 Purchased Profess & Technical Ser	\$73,779	\$66,196	\$72,816	
0400 Purchased Property Services	\$1,000	\$0	\$0	
0500 Other Purchased Services	\$50,534	\$43,807	\$48,188	
0600 Supplies & Materials	\$357,981	\$319,235	\$351,159	
0700 Property	\$14,731	\$14,286	\$15,715	
0800 Miscellaneous	\$9,133	\$9,078	\$9,986	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL COMMUN SERV OPER.	<b>\$2,434,075</b>	<b>\$2,406,231</b>	<b>\$2,646,854</b>	
<b>4200 SITE IMPROVEMENT</b>				
0700 Property	\$0	\$0	\$0	
TOTAL SITE IMPROVEMENT	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>5200 FUND TRANSFERS</b>				
0900 Other Uses of Funds	\$844,354	\$971,812	\$1,068,993	
TOTAL FUND TRANSFERS	<b>\$844,354</b>	<b>\$971,812</b>	<b>\$1,068,993</b>	
TOT EXPEND SPECIAL REV FUND (2)	<b>\$42,048,384</b>	<b>\$37,857,324</b>	<b>\$45,853,490</b>	

**2009-2010  
Working Budget  
FOOD SERVICE FUND (51)**

	<b>2007-2008 ACTUAL</b>	<b>2008-2009 ACTUAL</b>	<b>2009-2010 WORKING</b>
<b>Revenue</b>			
Beginning Balance	\$4,032,024	\$3,689,846	\$3,300,000
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$143,535	\$29,524	\$66,900
TOTAL EARNINGS ON INVESTMENTS	\$143,535	\$29,524	\$66,900
<b>FOOD SERVICE</b>			
1600 FOOD SERVICE	\$5,759,834	\$6,181,682	\$7,141,200
TOTAL FOOD SERVICE	\$5,759,834	\$6,181,682	\$7,141,200
<b>OTHER REVENUE FROM LOCAL SOURCES</b>			
1900 Miscellaneous Revenue	\$351,226	\$341,897	\$554,000
TOT OTHER REV FROM LOCAL SOURCES	\$351,226	\$341,897	\$554,000
TOT REVENUE FROM LOCAL SOURCES	\$6,254,595	\$6,553,103	\$7,762,100
<b>REVENUE FROM STATE SOURCES</b>			
<b>RESTRICTED</b>			
3200 Restricted State Revenue	\$155,517	\$155,521	\$156,000
TOTAL RESTRICTED	\$155,517	\$155,521	\$156,000
<b>OTHER STATE FUNDING</b>			
3900 Revenue for/on Behalf Payments	\$785,355	\$878,107	\$0
TOT REVENUE FROM STATE SOURCES	\$940,872	\$1,033,628	\$156,000
<b>REVENUE FROM FEDERAL SOURCES</b>			
<b>FEDERAL SOURCES</b>			
4500 Restricted Federal thru State	\$7,258,610	\$8,144,271	\$6,570,000
4550 Donated Commodities	\$986,266	\$758,101	\$0
TOTAL FEDERAL SOURCES	\$8,244,876	\$8,902,372	\$6,570,000
TOT REV FROM FEDERAL SOURCES	\$8,244,876	\$8,902,372	\$6,570,000
TOTAL RECEIPTS	<i>\$15,440,343</i>	<i>\$16,489,103</i>	<i>\$14,488,100</i>
TOT REV FOOD SERVICE FUND(51)	<i>\$19,472,367</i>	<i>\$20,178,949</i>	<i>\$17,788,100</i>
<b>Expenditures</b>			
<b>SYSTEM WIDE</b>			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
TOTAL SYSTEM WIDE	\$0	\$0	\$0
<b>3100 FOOD SERVICE OPERATIONS</b>			
0100 Salaries Personnel Services	\$5,790,724	\$5,973,991	\$6,627,000
0200 Employee Benefits	\$2,081,061	\$2,104,391	\$1,392,100
0400 Purchased Property Services	\$225,743	\$224,260	\$335,600
0500 Other Purchased Services	\$111,240	\$132,984	\$177,000
0600 Supplies & Materials	\$7,258,825	\$7,882,700	\$8,672,900
0700 Property	\$314,927	\$266,406	\$483,500
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$15,782,520	\$16,584,732	\$17,688,100
TOTAL EXPENDITURES	<i>\$15,782,520</i>	<i>\$16,584,732</i>	<i>\$17,688,100</i>

**2009-2010  
Working Budget  
CAPITAL OUTLAY FUND (310)**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 WORKING
<b>Revenue</b>			
Beginning Balance	\$632,069	\$2,488,117	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$106,011	\$33,458	\$35,000
TOTAL EARNINGS ON INVESTMENTS	\$106,011	\$33,458	\$35,000
TOTAL REVENUE FROM LOCAL SOURCES	\$106,011	\$33,458	\$35,000
<b>REVENUE FROM STATE SOURCES</b>			
<b>STATE PROGRAMS</b>			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
<b>RESTRICTED</b>			
3200 Restricted State Revenue	\$3,089,070	\$3,184,032	\$3,120,960
TOTAL RESTRICTED	\$3,089,070	\$3,184,032	\$3,120,960
TOTAL REVENUE FROM STATE SOURCES	\$3,089,070	\$3,184,032	\$3,120,960
<b>OTHER RECEIPTS</b>			
<b>INTERFUND TRANSFERS</b>			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,195,081	\$3,217,490	\$3,155,960
TOTAL REVENUES	\$3,827,150	\$5,705,607	\$3,155,960
<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0500 Other Purchased Services	\$602,244	\$543,653	\$543,653
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$661,250	\$661,250	\$543,653
<b>4200 SITE IMPROVEMENT</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
<b>4500 NEW BUILDING CONSTRUCTION</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
<b>4600 BLDG RENOVATIONS/ADDITIONS</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL BLDG RENOVATIONS/ADDITIONS	\$0	\$0	\$0
<b>5100 DEBT SERVICE</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$2,576,582
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$2,576,582
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$736,789	\$5,161,954	\$35,725
TOTAL FUND TRANSFERS	\$736,789	\$5,161,954	\$35,725
TOTAL EXPENDITURES	\$1,398,039	\$5,823,204	\$3,155,960

**2009-2010  
Working Budget  
BUILDING FUND 320**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 WORKING
<b>Revenue</b>			
Beginning Balance	\$311,164	\$2,968,587	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
<b>AD VALOREM TAXES</b>			
1111 General Real Property Tax	\$23,276,861	\$22,559,457	\$23,892,150
1113 PSC Real Property Tax	\$597,417	\$472,811	\$1,202,675
1115 Delinquent Property Tax	\$21,289	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$579,321	\$785,037	\$833,680
1118 Unmined Minerals Tax	\$0	\$0	\$0
<b>TOTAL AD VALOREM TAXES</b>	<b>\$24,474,888</b>	<b>\$23,817,305</b>	<b>\$25,928,505</b>
<b>INCOME TAXES</b>			
1140 Penalties & Interest on Taxes	\$0	\$0	\$0
1191 Omitted Property Tax	\$0	\$0	\$0
1192 Excise Tax	\$0	\$0	\$0
<b>TOTAL INCOME TAXES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$97,649	\$60,488	\$65,426
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$97,649</b>	<b>\$60,488</b>	<b>\$65,426</b>
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$24,572,537</b>	<b>\$23,877,793</b>	<b>\$25,993,931</b>
<b>REVENUE FROM STATE SOURCES</b>			
<b>RESTRICTED</b>			
3200 Restricted State Revenue	\$0	\$0	\$0
<b>TOTAL RESTRICTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOT REV FROM STATE SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER RECEIPTS</b>			
<b>INTERFUND TRANSFERS</b>			
5210 Fund Transfer	\$0	\$0	\$0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALE/COMPEN FOR LOSS OF ASSETS</b>			
5311 Sale of Land and Improvements	\$0	\$0	\$0
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0
5331 Sale of Buildings	\$0	\$0	\$0
5332 Loss Comp - Buildings	\$0	\$0	\$0
5341 Sale of Equipment Etc	\$0	\$0	\$0
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0
<b>TOT SALE/COMP FOR LOSS OF ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OTHER RECEIPTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RECEIPTS</b>	<b>\$24,572,537</b>	<b>\$23,877,793</b>	<b>\$25,993,931</b>
<b>TOTAL REVENUES</b>	<b>\$24,883,701</b>	<b>\$26,846,380</b>	<b>\$25,993,931</b>

**2009-2010  
Working Budget  
BUILDING FUND 320**

	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 WORKING
<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>TOTAL SITE ACQUISITION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>4200 SITE IMPROVEMENT</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>TOTAL SITE IMPROVEMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>4500 NEW BUILDING CONSTRUCTION</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
<b>TOTAL NEW BUILDING CONSTRUCTION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>4600 BLDG RENOVATIONS/ADDITIONS</b>			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>TOTAL BLDG RENOVATIONS/ADDITIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5100 DEBT SERVICE</b>			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$21,915,114	\$26,845,559	\$25,993,931
<b>TOTAL FUND TRANSFERS</b>	<b>\$21,915,114</b>	<b>\$26,845,559</b>	<b>\$25,993,931</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,915,114</b>	<b>\$26,845,559</b>	<b>\$25,993,931</b>

**2009-2010 Working Budget  
Function Code Listing**

**1000 INSTRUCTION**

School's Regular Instruction  
School's Special Instruction

**2100 STUDENT SUPPORT SERVICES**

Pupil Personnel Services                      Speech Therapists  
School's Guidance Counseling              Occupational Therapists  
School Soci Physical Therapists  
Psychologist

**2200 INSTRUCTIONAL STAFF SUPPORT SERVICES**

**Student Achievement**

Language Arts Services                      **School's Libraries**  
School Improvement Services              **Technology**  
Social Studies Services                      Media Services  
Science Services                              Educational Television

Gifted and Talented Services  
Vocational/Business Services              **Special Education Coordinator**

Vocational/Career Services  
                         Student and Program Assessment      **Elementary Directors**  
                         At-Risk Programs

Reading Recovery                              **Middle School Director**  
                         Health & Fitness

                         Fine Arts & Music Services              **High School Director**  
                         Foreign Language Services                      E B C E

                         Interdisciplinary Studies  
                         Preschool/Primary Services              **English as a Second Language**  
                            Spanish Immersion

                         Alternative Programs                      **Distinguished Educators**  
                         Mathematics Services  
                         Professional Development

**2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES**

School Board Activities  
Tax Assessment & Collection  
Superintendent's Office  
Legal Services  
Community and Government Relations

**2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES**

Elementary Staff Assistants  
School's Principal Office

**2500 BUSINESS SUPPORT SERVICES**

Finance Officer Office      Risk Management/Insurance Services  
Accounting Office              Payroll  
Internal Auditor's Office      Human Resources  
Printing & Duplicating      Technology Services  
District-Wic Research and Evaluation  
Budget and Staffing  
Warehouse/Purchasing/Textbook

**2009-2010 Working Budget  
Function Code Listing**

**2600 PLANT OPERATION & MAINTENANCE**

Law Enforcement Services  
School's Building Operations  
Maintenance Shop Operations  
Plant Operations  
Physical Support Services

**2700 STUDENT TRANSPORTATION**

Transportation Services

**3300 COMMUNITY SERVICE OPERATIONS**

Community Education

## 2009-2010 Working Budget Object Code Listing

### **0100 Salaries Personnel Services**

0110 CERTIFIED PERMANENT SALARY (First 187 Contract Days)  
0111 EXTENDED DAY (Contract Days over 187)  
0112 EXTRA SERVICE (Hay Grade, Administrative Additives & Supplemental Pay)  
0113 OTHER CERTIFIED SALARY (Extended School Services) or (Stipends)  
0114 NATIONAL BOARD CERTIFICATION  
0120 CERTIFIED SUBSTITUTE SALARY  
0130 CLASSIFIED REGULAR SALARY (Salaried & Hourly)  
0131 CLASSIFIED OTHER PAY (Salaried & Hourly)  
0140 CLASSIFIED OVERSCHEDULED WAGES  
0150 CLASSIFIED SUBSTITUTE SALARY  
0160 CLASSIFIED/LICENSED SALARY  
0170 CLASSIFIED/PARAPROF SALARY  
0190 BOARD PER DIEM

### **0200 Employee Benefits**

0211 GROUP LIFE INSURANCE (\$50 each Full-Time Employee)  
0212 GROUP HEALTH INSURANCE (Federal Grants Only approx.\$6,000 annually per position)  
0213 GROUP LIABILITY INSURANCE  
0214 GROUP DENTAL INSURANCE  
0219 OTHER GROUP INSURANCE  
0221 EMPLOYER FICA CONTRIBUTION (6.2%)  
0222 EMPLOYER MEDICARE CONTRIBUTION (1.45%)  
0231 KTRS EMPLOYER CONTRIBUTION (Federal Grants Only 13.105% or 14.105%)  
0232 CERS EMPLOYER CONTRIBUTION (16.16%)  
0233 OTHER EMPLOYER MATCH  
0251 STATE UNEMPLOYMENT INSURANCE  
0253 KSBA UNEMPLOYMENT INSURANCE (\$60 per Employee or 1% which ever is less)  
0260 WORKMENS COMPENSATION (.035%)  
0270 HEALTH BENEFITS & COBRA  
0291 ACCRUED SICK LEAVE PAID  
0292 RETIREMENT PLAN INCENTIVE PAYM

### **0300 Purchased Professional & Technical Services**

0310 ADMINISTRATIVE PURCHASED SERVICES  
0312 KSBA POLICY SERVICE  
0319 OTHER ADMINISTRATIVE SERVICES  
0320 EDUCATIONAL CONSULTANT  
0330 OTHER PROFESSIONAL SERVICES  
0331 AUDITING SERVICES  
0332 LEGAL SERVICES  
0333 FINANCIAL SERVICES  
0334 MEDICAL SERVICES  
0335 OTHER PROFESSIONAL CONSULTANT  
0336 ARCHITECTURAL/ENGINEERING SVCS  
0337 SECURITY SERVICE  
0339 OTHER PROFESSIONAL SERVICES  
0340 PURCHASED TECHNICAL SERVICES  
0341 DRUG TESTING

### **0400 Purchased Property Services**

0410 UTILITIES  
0411 WATER/SEWAGE  
0412 CABLE SERVICE  
0420 CLEANING  
0421 SANITATION SERVICE  
0422 SNOW REMOVAL  
0423 CONTRACT CUSTODIAL

## 2009-2010 Working Budget Object Code Listing

0424 CONTRACT GROUNDS SERVICE  
0429 OTHER CLEANING (CONTRACTUAL)  
0430 REPAIRS AND MAINTENANCE  
0431 HVAC/ELECTRIC REPAIR & MAINT.  
0432 BUILDING REPAIR & MAINT  
0433 EQUIPMENT REPAIR & MAINT  
0434 COMPUTER REPAIR & MAINT  
0435 VEHICLE REPAIR & MAINT  
0439 OTHER REPAIRS AND MAINTENANCE  
0440 RENTALS  
0441 LAND & BUILDING RENT  
0442 EQUIPMENT & VEHICLE RENT  
0443 COPIER RENT (Not Capital Lease)  
0444 COMPUTER RENT  
0449 OTHER RENTAL  
0450 CONSTRUCTION SERVICES  
0490 OTHER PURCHASED PROPERTY SERVICES

### **0500 Other Purchased Services**

0510 STUDENT TRANSPORTATION  
0513 BUS TOKEN - PUBLIC CONVEYANCE  
0514 CONTRACT BUS SERVICES  
0519 OTHER STUDENT TRANSPORTATION  
0521 PUPIL TRANSPORTATION INSURANCE  
0522 PROPERTY INSURANCE  
0523 FIDELITY BOND  
0524 FLEET INSURANCE  
0529 INSURANCE OTHER  
0530 COMMUNICATIONS  
0531 POSTAGE & PO BOX RENT  
0532 TELEPHONE  
0533 ON-LINE NETWORK  
0539 OTHER COMMUNICATIONS  
0540 ADVERTISING  
0541 RADIO & TV ADVERTISING  
0542 NEWSPAPER ADVERTISING  
0549 OTHER ADVERTISING  
0550 PRINTING AND BINDING  
0551 PRINTING FORMS  
0552 PRINTING - POSTERS  
0553 PRINT/BIND - PUBLICATIONS  
0559 OTHER PRINTING  
0560 TUITION  
0561 TUITION TO KY LSD  
0562 TUITION TO NON-KY LSD  
0563 TUITION TO PRIVATE SCHOOL  
0569 OTHER TUITION PAID  
0570 CONTRACT FOOD SERVICE MGMT  
0580 TRAVEL  
0581 TRAVEL - IN DISTRICT  
0582 TRAVEL - OUT OF DISTRICT  
0583 HAULING OF COMMODITIES  
0584 TRAVEL - OUT OF STATE  
0589 TRAVEL - BOARD APPROVED  
0590 OTHER PURCHASED SRVS  
0591 MISC LOCAL PURCHASE  
0592 MISC PURCHASE FROM LSD  
0593 MISC PURCHASE OUT OF STATE  
0594 LAUNDRY SERVICE

## 2009-2010 Working Budget Object Code Listing

### 0600 Supplies & Materials

- 0610 INSTRUCTIONAL TEACHER SUPPLIES consumable supplies which do not have an individual cost of \$1,000 or more and will not have a useful life
- 0620 ENERGY
- 0621 NATURAL GAS
- 0622 ELECTRICITY
- 0623 BOTTLED GAS
- 0624 FUEL OIL
- 0625 COAL
- 0626 GASOLINE - Data required for Federal Reporting
- 0627 DIESEL FUEL - Data required for Federal Reporting
- 0629 OTHER ENERGY
- 0630 FOOD
- 0631 CATERING
- 0633 GROUP SALES
- 0634 FOOD - EXTENDED SCHOOL SERVICE
- 0635 MILK
- 0636 IN SERVICE
- 0637 VENDING FOOD SERVICE
- 0640 BOOKS AND PERIODICALS
- 0641 LIBRARY BOOKS
- 0642 PERIODICALS & NEWSPAPERS
- 0642P PERIODICALS & NEWSPAPER - PRF
- 0643 SUPPLEMENTARY BKS/STUDY GUIDES
- 0644 TEXTBOOKS - Data Required for State Reporting
- 0645 AUDIOVISUAL MATERIALS
- 0646 TESTS - Data Required for State Reporting
- 0647 REFERENCE MATERIALS
- 0648 SOFTWARE
- 0649 BINDING & REPAIRS
- 0660 TRANSPORTATION MAINTENANCE & REPAIRS
- 0661 LUBRICANTS
- 0662 TIRES & LUBES
- 0663 REPAIR PARTS
- 0670 STUDENT ACTIVITIES
- 0671 MERCHANDISE FOR RESALE
- 0672 PERSONAL SVC (ACTIVITY FND)
- 0673 FEES/REGISTRATIONS (ACTIVITY)
- 0674 AWARDS
- 0675 ORGANIZTN SUPPLIES (ACTIVITY)
- 0676 SCHOLARSHIPS
- 0679 OTHER STUDENT ACTIVITIES
- 0680 WELFARE (FOOD/CLOTHES/UTIL)
- 0690 SMALL EQUIPMENT - UNDER \$1,000
- 0698 LAWN & LANDSCAPING SUPPLIES
- 0699 REIMBURSEMENTS
  
- 0700 Property**
- 0710 LAND & IMPROVEMENTS
- 0720 BUILDINGS
- 0730 OTHER FIXED ASSETS which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
- 0731 MACHINERY/EQUIP (NONINSTRUCT) which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
- 0732 VEHICLES
- 0733 FURNITURE & FIXTURES which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
- 0734 COMPUTERS & RELATED EQUIPMENT Computer CPUs and Digital Camera and any other related computer equipment.
  
- 0735 OTHER INSTRUCTIONAL EQUIPMENT which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.

## 2009-2010 Working Budget Object Code Listing

0736 OTHER ADMINISTRATIVE EQUIPMENT which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.

0737 KISTA

0739 EXPENDABLE EQUIPMENT which has an individual cost less than \$1,000 and has a useful life of more than 1 year.

0740 DEPRECIATION MACHINE EQUIPMENT

### **0800 Miscellaneous**

0810 REGISTRATION FEES & OTHER DUES

0811 PERMITS

0820 JUDGEMENTS AGAINST THE SCHOOL DISTRICT

0830 INTEREST

0831 INTEREST ON BONDS, LOANS AND OTHER OBLIGATIONS

0832 BOND ISSUANCE COST

0833 BOND DISCOUNT

0834 BANK CHARGES

0839 INTEREST OTHER

0840 CONTINGENCY (Budget Account Only)

0890 OTHER MISCELLANEOUS EXPENDITURE

0891 GRADUATION EXPENSES

0892 OPEN HOUSE/PARENT MTGS

0893 UNIFORMS

0894 INSTRUCTIONAL FIELD TRIPS

0895 OTHER STUDENT TRAVEL

0896 STUDENT WAGES

0897 STUDENT LIABILITY INSURANCE

0898 EXTRA-CURRICULAR FIELD TRIPS

0899 OTHER

### **0900 Other Uses of Funds**

0910 DEBT REDEMPTION

0911 BOND PRINCIPAL

0930 FUND TRANSFERS

0931 NON-REIMBURSABLE FUND TRANSFER

0932 REIMBURSABLE FUND TRANSFER

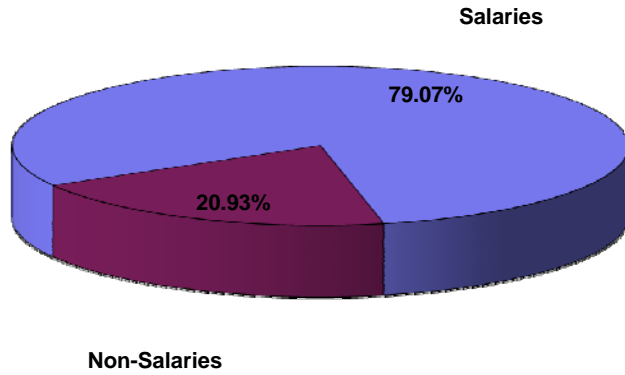
0933 INDIRECT COSTS FUND TRANSFER

0934 FUND TRANSFER FOR DEBT SERVICE

0940 TRANSFER TO ESCROW AGENT

## 2009-2010 WORKING BUDGET

**Salaries as a Percent of Total Budget**

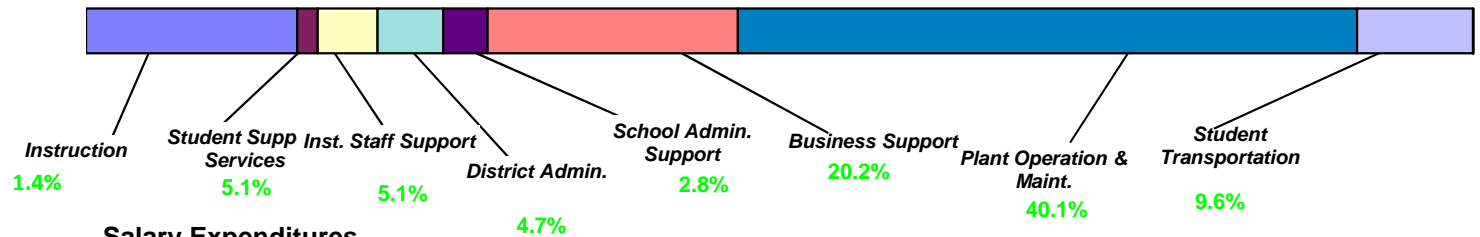


**Total General Fund Budget** (excluding contingency)  
\$293,209,163

**Total General Fund Salary Expenditures**  
\$231,846,961

**Total General Fund Non-Salary Expenditures**  
\$61,362,202

**Non-Salary Expenditures**



**Salary Expenditures**

