

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 1  
glkyafpr

| GENERAL FUND (1)                           | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|------------------|----------------------|-----------------|-----------|
| REVENUES                                   |                  |                      |                 |           |
| 0999 BEGINNING BALANCE                     |                  |                      |                 |           |
| TOTAL 0999 BEGINNING BALANCE               | 1,558,008.00     | 1,558,008.65         | -.65            | 100.00    |
| RECEIPTS                                   |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES                 |                  |                      |                 |           |
| AD VALOREM TAXES                           |                  |                      |                 |           |
| 1111 GENERAL REAL PROPERTY TAX             | 8,400,000.00     | 8,323,490.95         | 76,509.05       | 99.09     |
| 1113 PSC REAL PROPERTY TAX                 | 375,000.00       | 422,263.13           | -47,263.13      | 112.60    |
| 1115 DELINQUENT PROPERTY TAX               | 100,000.00       | 110,993.85           | -10,993.85      | 110.99    |
| 1116 DISTILLED SPIRITS TAX                 | 1,995,000.00     | 1,998,117.66         | -3,117.66       | 100.16    |
| 1117 MOTOR VEHICLE TAX                     | 1,215,000.00     | 1,231,849.01         | -16,849.01      | 101.39    |
| TOTAL AD VALOREM TAXES                     | 12,085,000.00    | 12,086,714.60        | -1,714.60       | 100.01    |
| SALES & USE TAXES                          |                  |                      |                 |           |
| 1121 UTILITIES TAX                         | 1,725,000.00     | 1,725,905.89         | -905.89         | 100.05    |
| TOTAL SALES & USE TAXES                    | 1,725,000.00     | 1,725,905.89         | -905.89         | 100.05    |
| 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                  | 75,000.00        | 77,219.68            | -2,219.68       | 102.96    |
| TOTAL OTHER TAXES                          | 75,000.00        | 77,219.68            | -2,219.68       | 102.96    |
| 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              | 2,499.00             | -2,499.00       | .00       |
| 1310I INTERSESSION TUITION                 | .00              | 825.00               | -825.00         | .00       |
| 1310R TUITION REIMBURSEMENT                | .00              | .00                  | .00             | .00       |
| TOTAL TUITION                              | .00              | 3,324.00             | -3,324.00       | .00       |
| TRANSPORTATION                             |                  |                      |                 |           |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 2  
glkyafpr

| GENERAL FUND (1)                 |  | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|----------------------------------|--|------------------|----------------------|-----------------|-----------|
| 1442                             | TRANSPORT FRM FISCAL COURT             | 90,000.00        | 90,421.28            | -421.28         | 100.47    |
|                                  | TOTAL TRANSPORTATION                   | 90,000.00        | 90,421.28            | -421.28         | 100.47    |
| EARNINGS ON INVESTMENTS          |  |                  |                      |                 |           |
| 1510                             | INTEREST ON INVESTMENTS                | .00              | 258.81               | -258.81         | .00       |
| 1510TR                           | TRAN PROGAM PROCEEDS                   | .00              | .00                  | .00             | .00       |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | .00              | 258.81               | -258.81         | .00       |
| FOOD SERVICE                     |  |                  |                      |                 |           |
| 1690                             | FOOD SERVICE REBATES                   | .00              | .00                  | .00             | .00       |
|                                  | TOTAL FOOD SERVICE                     | .00              | .00                  | .00             | .00       |
| STUDENT ACTIVITIES               |  |                  |                      |                 |           |
| 1740                             | FAMILY RESOURCE - STUDENT FEES         | .00              | .00                  | .00             | .00       |
| 1750                             | DONATIONS (ACTIVITY FND)               | .00              | .00                  | .00             | .00       |
|                                  | TOTAL STUDENT ACTIVITIES               | .00              | .00                  | .00             | .00       |
| OTHER REVENUE FROM LOCAL SOURCES |  |                  |                      |                 |           |
| 1911                             | BUILDING RENTAL                        | 25,000.00        | 38,580.00            | -13,580.00      | 154.32    |
| 1912                             | BUS RENTAL                             | .00              | .00                  | .00             | .00       |
| 1919                             | OTHER RENTALS                          | .00              | .00                  | .00             | .00       |
| 1920                             | CONTRIBUTIONS/DONATIONS                | 30,000.00        | 30,000.00            | .00             | 100.00    |
| 1942                             | TEXTBOOK RENTALS                       | .00              | .00                  | .00             | .00       |
| 1980                             | REFUND OF PRIOR YR EXPENDITURE         | .00              | .00                  | .00             | .00       |
| 1993                             | LOCAL MISCELLANEOUS REVENUE            | .00              | .00                  | .00             | .00       |
| 1994                             | RETURN FOR INSUFFICIENT FUNDS          | .00              | -755.13              | 755.13          | .00       |
| 1999                             | MICELLANEOUS LOCAL REVENUE             | .00              | 44,292.42            | -44,292.42      | .00       |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 55,000.00        | 112,117.29           | -57,117.29      | 203.85    |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 14,030,000.00    | 14,095,961.55        | -65,961.55      | 100.47    |
| REVENUE FROM STATE SOURCES       |  |                  |                      |                 |           |
| STATE PROGRAM                    |  |                  |                      |                 |           |
| 3111                             | SEEK PROGRAM                           | 15,202,411.00    | 15,202,411.00        | .00             | 100.00    |
|                                  | TOTAL STATE PROGRAM                    | 15,202,411.00    | 15,202,411.00        | .00             | 100.00    |
| OTHER STATE FUNDING              |  |                  |                      |                 |           |
| 3122                             | VOCATIONAL TRANSPORTATION              | 15,000.00        | 15,483.00            | -483.00         | 103.22    |
| 3123                             | STATE VOCATIONAL SCHOOL                | 125,000.00       | 123,984.00           | 1,016.00        | 99.19     |

07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 3  
 glkyafprp

| GENERAL FUND (1)                     |                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--------------------------------------|--------------------------------|------------------|----------------------|-----------------|-----------|
| 3125                                 | BUS DRVR TRAINING REIMB        | .00              | .00                  | .00             | .00       |
| 3126                                 | SUB SALARY REIMB (STATE)       | .00              | .00                  | .00             | .00       |
| 3126C                                | CKEC SUB SALARY REIMBURSEMENT  | .00              | .00                  | .00             | .00       |
| 3127                                 | FLEXIBLE SPENDING REIMBURSEMEN | .00              | .00                  | .00             | .00       |
| 3128                                 | AUDIT REIMBURSEMENT            | .00              | .00                  | .00             | .00       |
| 3129                                 | KSB/KSD TRANSP REIMBURSEMENT   | .00              | 2,752.00             | -2,752.00       | .00       |
| TOTAL OTHER STATE FUNDING            |                                | 140,000.00       | 142,219.00           | -2,219.00       | 101.59    |
| EXPENDITURE REIMBURSEMENTS           |                                |                  |                      |                 |           |
| 3130                                 | NATL BD CERT REIMB             | 8,000.00         | 7,210.00             | 790.00          | 90.13     |
| 3131                                 | REIMBURSEMENT                  | .00              | .00                  | .00             | .00       |
| TOTAL EXPENDITURE REIMBURSEMENTS     |                                | 8,000.00         | 7,210.00             | 790.00          | 90.13     |
| RESTRICTED                           |                                |                  |                      |                 |           |
| 3200                                 | RESTRICTED STATE REVENUE       | .00              | .00                  | .00             | .00       |
| TOTAL RESTRICTED                     |                                | .00              | .00                  | .00             | .00       |
| REVENUE IN LIEU OF TAXES/STATE       |                                |                  |                      |                 |           |
| 3800                                 | REVENUE IN LIEU OF TAX STATE   | 45,000.00        | 44,279.04            | 720.96          | 98.40     |
| TOTAL REVENUE IN LIEU OF TAXES/STATE |                                | 45,000.00        | 44,279.04            | 720.96          | 98.40     |
| REVENUE FOR ON BEHALF PAYMENTS       |                                |                  |                      |                 |           |
| 3900                                 | REVENUE ON BEHALF PAYEMENTS    | 6,300,000.00     | 6,428,590.21         | -128,590.21     | 102.04    |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS |                                | 6,300,000.00     | 6,428,590.21         | -128,590.21     | 102.04    |
| TOTAL REVENUE FROM STATE SOURCES     |                                | 21,695,411.00    | 21,824,709.25        | -129,298.25     | 100.60    |
| REVENUE FROM FEDERAL SOURCES         |                                |                  |                      |                 |           |
| RESTRICTED THROUGH THE STATE         |                                |                  |                      |                 |           |
| 4500                                 | RESTRICTED FED THRU STATE      | .00              | .00                  | .00             | .00       |
| TOTAL RESTRICTED THROUGH THE STATE   |                                | .00              | .00                  | .00             | .00       |
| THROUGH INTERMEDIATE AGENCIES        |                                |                  |                      |                 |           |
| 4700                                 | FEDERAL REV THRU INTERMED SRC  | .00              | .00                  | .00             | .00       |
| TOTAL THROUGH INTERMEDIATE AGENCIES  |                                | .00              | .00                  | .00             | .00       |
| FEDERAL REIMBURSEMENT                |                                |                  |                      |                 |           |
| 4810                                 | MEDICAID REIMBURSEMENT         | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
 9451thoc

**Nelson County Board of Education**  
**ANNUAL FINANCIAL REPORT FOR FY 2015**
**P 4**  
**glkyafpr**

| GENERAL FUND (1)                      |                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---------------------------------------|--------------------------------|------------------|----------------------|-----------------|-----------|
| TOTAL FEDERAL REIMBURSEMENT           |                                | .00              | .00                  | .00             | .00       |
| TOTAL REVENUE FROM FEDERAL SOURCES    |                                | .00              | .00                  | .00             | .00       |
| OTHER RECEIPTS                        |                                |                  |                      |                 |           |
| INTERFUND TRANSFERS                   |                                |                  |                      |                 |           |
| 5210                                  | FUND TRANSFER                  | .00              | .00                  | .00             | .00       |
| 5220                                  | INDIRECT COSTS TRANSFER        | 100,000.00       | 100,000.00           | .00             | 100.00    |
| TOTAL INTERFUND TRANSFERS             |                                | 100,000.00       | 100,000.00           | .00             | 100.00    |
| 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              | 3,648.00             | -3,648.00       | .00       |
| 5341                                  | SALE OF EQUIPMENT ETC          | .00              | .00                  | .00             | .00       |
| 5342                                  | LOSS COMP - EQUIPMENT ETC      | .00              | .00                  | .00             | .00       |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS |                                | .00              | 3,648.00             | -3,648.00       | .00       |
| TOTAL OTHER RECEIPTS                  |                                | 100,000.00       | 103,648.00           | -3,648.00       | 103.65    |
| TOTAL RECEIPTS                        |                                | 35,825,411.00    | 36,024,318.80        | -198,907.80     | 100.56    |
| TOTAL REVENUES                        |                                | 37,383,419.00    | 37,582,327.45        | -198,908.45     | 100.53    |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 5  
glkyafpr

| GENERAL FUND (1)                         |                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|--------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                             |                                |                  |                      |                 |           |
| 1000 INSTRUCTION                         |                                |                  |                      |                 |           |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 14,106,623.67    | 14,238,796.21        | -132,172.54     | 100.94    |
| 0200                                     | EMPLOYEE BENEFITS              | 1,146,795.00     | 703,816.90           | 442,978.10      | 61.37     |
| 0280                                     | ON-BEHALF                      | 4,255,000.00     | 4,249,547.43         | 5,452.57        | 99.87     |
| 0300                                     | PURCHASED PROF AND TECH SERV   | 45,350.00        | 105,730.59           | -60,380.59      | 233.14    |
| 0400                                     | PURCHASED PROPERTY SERVICES    | 94,855.00        | 147,277.66           | -52,422.66      | 155.27    |
| 0500                                     | OTHER PURCHASED SERVICES       | 45,450.00        | 80,073.00            | -34,623.00      | 176.18    |
| 0600                                     | SUPPLIES                       | 340,555.00       | 373,993.47           | -33,438.47      | 109.82    |
| 0700                                     | PROPERTY                       | 95,588.00        | 103,323.46           | -7,735.46       | 108.09    |
| 0800                                     | DEBT SERVICE AND MISCELLANEOUS | 7,027.68         | 15,490.88            | -8,463.20       | 220.43    |
| TOTAL 1000 INSTRUCTION                   |                                | 20,137,244.35    | 20,018,049.60        | 119,194.75      | 99.41     |
| 2100 STUDENT SUPPORT SERVICES            |                                |                  |                      |                 |           |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 997,559.86       | 997,185.65           | 374.21          | 99.96     |
| 0200                                     | EMPLOYEE BENEFITS              | 90,234.90        | 51,730.73            | 38,504.17       | 57.33     |
| 0280                                     | ON-BEHALF                      | 305,000.00       | 334,584.84           | -29,584.84      | 109.70    |
| 0300                                     | PURCHASED PROF AND TECH SERV   | 22,495.00        | 26,479.44            | -3,984.44       | 117.71    |
| 0400                                     | PURCHASED PROPERTY SERVICES    | .00              | 1,061.56             | -1,061.56       | .00       |
| 0500                                     | OTHER PURCHASED SERVICES       | 5,200.00         | 4,021.45             | 1,178.55        | 77.34     |
| 0600                                     | SUPPLIES                       | 42,550.00        | 36,946.81            | 5,603.19        | 86.83     |
| 0700                                     | PROPERTY                       | .00              | 21,960.27            | -21,960.27      | .00       |
| 0800                                     | DEBT SERVICE AND MISCELLANEOUS | .00              | .00                  | .00             | .00       |
| TOTAL 2100 STUDENT SUPPORT SERVICES      |                                | 1,463,039.76     | 1,473,970.75         | -10,930.99      | 100.75    |
| 2200 INSTRUCTIONAL STAFF SUPP SERV       |                                |                  |                      |                 |           |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 1,154,687.00     | 1,132,867.36         | 21,819.64       | 98.11     |
| 0200                                     | EMPLOYEE BENEFITS              | 98,500.00        | 45,394.75            | 53,105.25       | 46.09     |
| 0280                                     | ON-BEHALF                      | 330,000.00       | 325,693.10           | 4,306.90        | 98.69     |
| 0300                                     | PURCHASED PROF AND TECH SERV   | 2,000.00         | 6,595.27             | -4,595.27       | 329.76    |
| 0400                                     | PURCHASED PROPERTY SERVICES    | 2,500.00         | 639.47               | 1,860.53        | 25.58     |
| 0500                                     | OTHER PURCHASED SERVICES       | 5,200.00         | 6,536.35             | -1,336.35       | 125.70    |
| 0600                                     | SUPPLIES                       | 43,090.00        | 30,305.76            | 12,784.24       | 70.33     |
| 0700                                     | PROPERTY                       | .00              | .00                  | .00             | .00       |
| 0800                                     | DEBT SERVICE AND MISCELLANEOUS | .00              | .00                  | .00             | .00       |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV |                                | 1,635,977.00     | 1,548,032.06         | 87,944.94       | 94.62     |
| 2300 DISTRICT ADMIN SUPPORT              |                                |                  |                      |                 |           |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 262,350.00       | 257,162.63           | 5,187.37        | 98.02     |
| 0200                                     | EMPLOYEE BENEFITS              | 484,134.90       | 170,604.46           | 313,530.44      | 35.24     |
| 0280                                     | ON-BEHALF                      | 70,000.00        | 67,882.61            | 2,117.39        | 96.98     |
| 0300                                     | PURCHASED PROF AND TECH SERV   | 439,102.40       | 440,671.32           | -1,568.92       | 100.36    |
| 0400                                     | PURCHASED PROPERTY SERVICES    | 5,700.00         | 18,939.51            | -13,239.51      | 332.27    |
| 0500                                     | OTHER PURCHASED SERVICES       | 98,500.00        | 131,776.44           | -33,276.44      | 133.78    |
| 0600                                     | SUPPLIES                       | 38,346.14        | 29,756.52            | 8,589.62        | 77.60     |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 6  
glkyafrrp

| GENERAL FUND (1)                          |                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---|--------------------------------|------------------|----------------------|-----------------|-----------|
| 0700                                      | PROPERTY                       | 1,000.00         | 10,030.57            | -9,030.57       | 999.99    |
| 0800                                      | DEBT SERVICE AND MISCELLANEOUS | .00              | 7,472.12             | -7,472.12       | .00       |
| 0840                                      | CONTINGENCY                    | .00              | .00                  | .00             | .00       |
| TOTAL 2300 DISTRICT ADMIN SUPPORT         |                                | 1,399,133.44     | 1,134,296.18         | 264,837.26      | 81.07     |
| 2400 SCHOOL ADMIN SUPPORT                 |                                |                  |                      |                 |           |
| 0100                                      | SALARIES PERSONNEL SERVICES    | 1,971,205.70     | 1,981,813.09         | -10,607.39      | 100.54    |
| 0200                                      | EMPLOYEE BENEFITS              | 171,020.00       | 185,595.06           | -14,575.06      | 108.52    |
| 0280                                      | ON-BEHALF                      | 460,000.00       | 523,133.75           | -63,133.75      | 113.72    |
| 0300                                      | PURCHASED PROF AND TECH SERV   | 300.00           | 8,798.50             | -8,498.50       | 999.99    |
| 0400                                      | PURCHASED PROPERTY SERVICES    | 12,400.00        | 5,132.57             | 7,267.43        | 41.39     |
| 0500                                      | OTHER PURCHASED SERVICES       | 19,025.00        | 20,511.93            | -1,486.93       | 107.82    |
| 0600                                      | SUPPLIES                       | 42,060.00        | 49,231.62            | -7,171.62       | 117.05    |
| 0700                                      | PROPERTY                       | 25.00            | 14,336.67            | -14,311.67      | 999.99    |
| 0800                                      | DEBT SERVICE AND MISCELLANEOUS | .00              | .00                  | .00             | .00       |
| 0840                                      | CONTINGENCY                    | 32,338.00        | .00                  | 32,338.00       | .00       |
| TOTAL 2400 SCHOOL ADMIN SUPPORT           |                                | 2,708,373.70     | 2,788,553.19         | -80,179.49      | 102.96    |
| 2500 BUSINESS SUPPORT SERVICES            |                                |                  |                      |                 |           |
| 0100                                      | SALARIES PERSONNEL SERVICES    | 788,250.00       | 775,063.53           | 13,186.47       | 98.33     |
| 0200                                      | EMPLOYEE BENEFITS              | 66,550.00        | 108,614.56           | -42,064.56      | 163.21    |
| 0280                                      | ON-BEHALF                      | 180,000.00       | 204,591.52           | -24,591.52      | 113.66    |
| 0300                                      | PURCHASED PROF AND TECH SERV   | 42,500.00        | 33,245.70            | 9,254.30        | 78.23     |
| 0400                                      | PURCHASED PROPERTY SERVICES    | 2,500.00         | 2,204.97             | 295.03          | 88.20     |
| 0500                                      | OTHER PURCHASED SERVICES       | 26,000.00        | 102,584.02           | -76,584.02      | 394.55    |
| 0600                                      | SUPPLIES                       | 116,500.00       | 57,093.73            | 59,406.27       | 49.01     |
| 0700                                      | PROPERTY                       | 225,000.00       | 29,526.10            | 195,473.90      | 13.12     |
| 0800                                      | DEBT SERVICE AND MISCELLANEOUS | .00              | .00                  | .00             | .00       |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      |                                | 1,447,300.00     | 1,312,924.13         | 134,375.87      | 90.72     |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                                |                  |                      |                 |           |
| 0100                                      | SALARIES PERSONNEL SERVICES    | 1,015,810.00     | 1,003,381.14         | 12,428.86       | 98.78     |
| 0200                                      | EMPLOYEE BENEFITS              | 152,845.83       | 269,094.37           | -116,248.54     | 176.06    |
| 0280                                      | ON-BEHALF                      | 300,000.00       | 267,538.21           | 32,461.79       | 89.18     |
| 0300                                      | PURCHASED PROF AND TECH SERV   | 162,228.29       | 556,051.82           | -393,823.53     | 342.76    |
| 0400                                      | PURCHASED PROPERTY SERVICES    | 318,750.00       | 308,171.66           | 10,578.34       | 96.68     |
| 0500                                      | OTHER PURCHASED SERVICES       | 129,000.00       | 226,488.80           | -97,488.80      | 175.57    |
| 0600                                      | SUPPLIES                       | 1,360,700.00     | 1,356,199.72         | 4,500.28        | 99.67     |
| 0700                                      | PROPERTY                       | 35,000.00        | 66,385.76            | -31,385.76      | 189.67    |
| 0800                                      | DEBT SERVICE AND MISCELLANEOUS | 5,000.00         | .00                  | 5,000.00        | .00       |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE |                                | 3,479,334.12     | 4,053,311.48         | -573,977.36     | 116.50    |
| 2700 STUDENT TRANSPORTATION               |                                |                  |                      |                 |           |
| 0100                                      | SALARIES PERSONNEL SERVICES    | 1,102,500.00     | 1,120,559.64         | -18,059.64      | 101.64    |
| 0200                                      | EMPLOYEE BENEFITS              | 94,765.00        | 325,096.20           | -230,331.20     | 343.06    |

07/28/2015 11:03  
 9451thoc

**Nelson County Board of Education**  
**ANNUAL FINANCIAL REPORT FOR FY 2015**
**P 7**  
**glkyafpr**

| GENERAL FUND (1)                  |                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-----------------------------------|--------------------------------|------------------|----------------------|-----------------|-----------|
| 0280                              | ON-BEHALF                      | 400,000.00       | 373,154.41           | 26,845.59       | 93.29     |
| 0300                              | PURCHASED PROF AND TECH SERV   | .00              | 4,866.16             | -4,866.16       | .00       |
| 0400                              | PURCHASED PROPERTY SERVICES    | 11,000.00        | 12,469.79            | -1,469.79       | 113.36    |
| 0500                              | OTHER PURCHASED SERVICES       | 58,270.31        | 62,387.17            | -4,116.86       | 107.07    |
| 0600                              | SUPPLIES                       | 728,500.00       | 733,274.34           | -4,774.34       | 100.66    |
| 0700                              | PROPERTY                       | 570,000.00       | 577,837.00           | -7,837.00       | 101.37    |
| 0800                              | DEBT SERVICE AND MISCELLANEOUS | 41,025.15        | .00                  | 41,025.15       | .00       |
| TOTAL 2700 STUDENT TRANSPORTATION |                                | 3,006,060.46     | 3,209,644.71         | -203,584.25     | 106.77    |
| 3100 FOOD SERVICE OPERATION       |                                |                  |                      |                 |           |
| 0100                              | SALARIES PERSONNEL SERVICES    | .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       |
| TOTAL 3100 FOOD SERVICE OPERATION |                                | .00              | .00                  | .00             | .00       |
| 3300 COMMUNITY SERVICES           |                                |                  |                      |                 |           |
| 0100                              | SALARIES PERSONNEL SERVICES    | .00              | -114.50              | 114.50          | .00       |
| 0200                              | EMPLOYEE BENEFITS              | .00              | 48.16                | -48.16          | .00       |
| 0500                              | OTHER PURCHASED SERVICES       | .00              | .00                  | .00             | .00       |
| TOTAL 3300 COMMUNITY SERVICES     |                                | .00              | -66.34               | 66.34           | .00       |
| 5100 DEBT SERVICE                 |                                |                  |                      |                 |           |
| 0800                              | DEBT SERVICE AND MISCELLANEOUS | 172,005.00       | 216,772.24           | -44,767.24      | 126.03    |
| TOTAL 5100 DEBT SERVICE           |                                | 172,005.00       | 216,772.24           | -44,767.24      | 126.03    |
| 5200 FUND TRANSFERS               |                                |                  |                      |                 |           |
| 0900                              | OTHER ITEMS                    | 113,302.19       | 131,418.88           | -18,116.69      | 115.99    |
| TOTAL 5200 FUND TRANSFERS         |                                | 113,302.19       | 131,418.88           | -18,116.69      | 115.99    |
| 5300 CONTINGENCY                  |                                |                  |                      |                 |           |
| 0840                              | CONTINGENCY                    | 1,821,648.98     | .00                  | 1,821,648.98    | .00       |
| TOTAL 5300 CONTINGENCY            |                                | 1,821,648.98     | .00                  | 1,821,648.98    | .00       |
| TOTAL EXPENDITURES                |                                | 37,383,419.00    | 35,886,906.88        | 1,496,512.12    | 96.00     |
| TOTAL FOR GENERAL FUND (1)        |                                | .00              | 1,695,420.57         | -1,695,420.57   | .00       |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 8  
glkyafpr

| SPECIAL REVENUE (2)                    | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|------------------|----------------------|-----------------|-----------|
| REVENUES                               |                  |                      |                 |           |
| 0999 BEGINNING BALANCE                 |                  |                      |                 |           |
| TOTAL 0999 BEGINNING BALANCE           | .00              | .00                  | .00             | .00       |
| RECEIPTS                               |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES             |                  |                      |                 |           |
| TUITION                                |                  |                      |                 |           |
| 1310 TUITION FROM INDIVIDUALS          | .00              | 101,367.72           | -101,367.72     | .00       |
| TOTAL TUITION                          | .00              | 101,367.72           | -101,367.72     | .00       |
| EARNINGS ON INVESTMENTS                |                  |                      |                 |           |
| 1510 INTEREST ON INVESTMENTS           | .00              | .00                  | .00             | .00       |
| TOTAL EARNINGS ON INVESTMENTS          | .00              | .00                  | .00             | .00       |
| STUDENT ACTIVITIES                     |                  |                      |                 |           |
| 1740 STUDENT FEES                      | .00              | .00                  | .00             | .00       |
| TOTAL STUDENT ACTIVITIES               | .00              | .00                  | .00             | .00       |
| OTHER REVENUE FROM LOCAL SOURCES       |                  |                      |                 |           |
| 1920 CONTRIBUTIONS/DONATIONS           | .00              | 29,051.12            | -29,051.12      | .00       |
| 1980 REFUND OF PRIOR YR EXPENDITURE    | .00              | .00                  | .00             | .00       |
| 1999 MICELLANEOUS LOCAL REVENUE        | 38,000.00        | 92,873.19            | -54,873.19      | 244.40    |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 38,000.00        | 121,924.31           | -83,924.31      | 320.85    |
| TOTAL REVENUE FROM LOCAL SOURCES       | 38,000.00        | 223,292.03           | -185,292.03     | 587.61    |
| UNDEFINED REV SOURCE                   |                  |                      |                 |           |
| UNDEFINED REV TYPE                     |                  |                      |                 |           |
| 2200 RESTRICTED REV - INTERMED SRC     | .00              | .00                  | .00             | .00       |
| TOTAL UNDEFINED REV TYPE               | .00              | .00                  | .00             | .00       |
| TOTAL UNDEFINED REV SOURCE             | .00              | .00                  | .00             | .00       |
| REVENUE FROM STATE SOURCES             |                  |                      |                 |           |
| RESTRICTED                             |                  |                      |                 |           |
| 3200 RESTRICTED STATE REVENUE          | 1,500,301.08     | 1,321,355.76         | 178,945.32      | 88.07     |



07/28/2015 11:03  
 9451thoc

**Nelson County Board of Education**  
**ANNUAL FINANCIAL REPORT FOR FY 2015**
**P 9**  
**glkyafpr**

| SPECIAL REVENUE (2)                  |                               | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--------------------------------------|-------------------------------|------------------|----------------------|-----------------|-----------|
| TOTAL RESTRICTED                     |                               | 1,500,301.08     | 1,321,355.76         | 178,945.32      | 88.07     |
| REVENUE FOR ON BEHALF PAYMENTS       |                               |                  |                      |                 |           |
| 3900                                 | REVENUE ON BEHALF PAYEMENTS   | .00              | .00                  | .00             | .00       |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS |                               | .00              | .00                  | .00             | .00       |
| TOTAL REVENUE FROM STATE SOURCES     |                               | 1,500,301.08     | 1,321,355.76         | 178,945.32      | 88.07     |
| 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     | 2,328,369.00     | 2,127,976.73         | 200,392.27      | 91.39     |
| TOTAL RESTRICTED THROUGH THE STATE   |                               | 2,328,369.00     | 2,127,976.73         | 200,392.27      | 91.39     |
| THROUGH INTERMEDIATE AGENCIES        |                               |                  |                      |                 |           |
| 4700                                 | FEDERAL REV THRU INTERMED SRC | .00              | .00                  | .00             | .00       |
| TOTAL THROUGH INTERMEDIATE AGENCIES  |                               | .00              | .00                  | .00             | .00       |
| FEDERAL REIMBURSEMENT                |                               |                  |                      |                 |           |
| 4810                                 | MEDICAID REIMBURSEMENT        | .00              | 266,200.77           | -266,200.77     | .00       |
| TOTAL FEDERAL REIMBURSEMENT          |                               | .00              | 266,200.77           | -266,200.77     | .00       |
| TOTAL REVENUE FROM FEDERAL SOURCES   |                               | 2,328,369.00     | 2,394,177.50         | -65,808.50      | 102.83    |
| OTHER RECEIPTS                       |                               |                  |                      |                 |           |
| INTERFUND TRANSFERS                  |                               |                  |                      |                 |           |
| 5210                                 | FUND TRANSFER                 | 75,000.00        | 131,418.88           | -56,418.88      | 175.23    |
| 5220                                 | INDIRECT COSTS TRANSFER       | .00              | .00                  | .00             | .00       |
| 5231                                 | TRANSFER FROM TEACHER QUALITY | .00              | .00                  | .00             | .00       |
| 5241                                 | TRANSFER TO TITLE I           | .00              | .00                  | .00             | .00       |
| TOTAL INTERFUND TRANSFERS            |                               | 75,000.00        | 131,418.88           | -56,418.88      | 175.23    |
| TOTAL OTHER RECEIPTS                 |                               | 75,000.00        | 131,418.88           | -56,418.88      | 175.23    |
| TOTAL RECEIPTS                       |                               | 3,941,670.08     | 4,070,244.17         | -128,574.09     | 103.26    |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 10  
 glkyafpr

| SPECIAL REVENUE (2) | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---------------------|------------------|----------------------|-----------------|-----------|
| TOTAL REVENUES      | 3,941,670.08     | 4,070,244.17         | -128,574.09     | 103.26    |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 11  
glkyafpr

| SPECIAL REVENUE (2)                       | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                              |                  |                      |                 |           |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                  |                      |                 |           |
| 0500 OTHER PURCHASED SERVICES             | .00              | .00                  | .00             | .00       |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00              | .00                  | .00             | .00       |
| 1000 INSTRUCTION                          |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | 1,710,136.00     | 1,622,529.19         | 87,606.81       | 94.88     |
| 0200 EMPLOYEE BENEFITS                    | 369,678.00       | 400,137.80           | -30,459.80      | 108.24    |
| 0280 ON-BEHALF                            | .00              | .00                  | .00             | .00       |
| 0300 PURCHASED PROF AND TECH SERV         | 38,396.00        | 41,180.47            | -2,784.47       | 107.25    |
| 0400 PURCHASED PROPERTY SERVICES          | 1,700.00         | 6,963.38             | -5,263.38       | 409.61    |
| 0500 OTHER PURCHASED SERVICES             | 34,212.00        | 37,833.23            | -3,621.23       | 110.58    |
| 0600 SUPPLIES                             | 342,232.00       | 388,474.80           | -46,242.80      | 113.51    |
| 0700 PROPERTY                             | 91,409.00        | 185,270.14           | -93,861.14      | 202.68    |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 800.00           | -1,981.96            | 2,781.96        | -247.75   |
| 0900 OTHER ITEMS                          | .00              | .00                  | .00             | .00       |
| TOTAL 1000 INSTRUCTION                    | 2,588,563.00     | 2,680,407.05         | -91,844.05      | 103.55    |
| 2100 STUDENT SUPPORT SERVICES             |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | 272,500.00       | 270,337.75           | 2,162.25        | 99.21     |
| 0200 EMPLOYEE BENEFITS                    | 79,915.00        | 94,871.88            | -14,956.88      | 118.72    |
| 0300 PURCHASED PROF AND TECH SERV         | .00              | 14,246.43            | -14,246.43      | .00       |
| 0400 PURCHASED PROPERTY SERVICES          | .00              | 380.88               | -380.88         | .00       |
| 0500 OTHER PURCHASED SERVICES             | 500.00           | 226.20               | 273.80          | 45.24     |
| 0600 SUPPLIES                             | 5,726.00         | 14,396.93            | -8,670.93       | 251.43    |
| 0700 PROPERTY                             | 4,500.00         | 8,971.06             | -4,471.06       | 199.36    |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00              | -174.18              | 174.18          | .00       |
| TOTAL 2100 STUDENT SUPPORT SERVICES       | 363,141.00       | 403,256.95           | -40,115.95      | 111.05    |
| 2200 INSTRUCTIONAL STAFF SUPP SERV        |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | 125,650.00       | 100,972.34           | 24,677.66       | 80.36     |
| 0200 EMPLOYEE BENEFITS                    | 39,571.00        | 27,440.01            | 12,130.99       | 69.34     |
| 0300 PURCHASED PROF AND TECH SERV         | 56,191.00        | 18,081.50            | 38,109.50       | 32.18     |
| 0400 PURCHASED PROPERTY SERVICES          | .00              | .00                  | .00             | .00       |
| 0500 OTHER PURCHASED SERVICES             | 2,965.00         | 2,265.12             | 699.88          | 76.40     |
| 0600 SUPPLIES                             | 14,550.00        | 10,164.03            | 4,385.97        | 69.86     |
| 0700 PROPERTY                             | 500.00           | .00                  | 500.00          | .00       |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00              | 671.00               | -671.00         | .00       |
| 0840 CONTINGENCY                          | .00              | .00                  | .00             | .00       |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV  | 239,427.00       | 159,594.00           | 79,833.00       | 66.66     |
| 2300 DISTRICT ADMIN SUPPORT               |                  |                      |                 |           |
| 0500 OTHER PURCHASED SERVICES             | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 12  
glkyafrrp

| SPECIAL REVENUE (2)                       | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---|------------------|----------------------|-----------------|-----------|
| 0600 SUPPLIES                             | .00              | .00                  | .00             | .00       |
| TOTAL 2300 DISTRICT ADMIN SUPPORT         | .00              | .00                  | .00             | .00       |
| 2400 SCHOOL ADMIN SUPPORT                 |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | .00              | .00                  | .00             | .00       |
| 0200 EMPLOYEE BENEFITS                    | .00              | .00                  | .00             | .00       |
| 0500 OTHER PURCHASED SERVICES             | .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       |
| 0300 PURCHASED PROF AND TECH SERV         | .00              | 11,984.21            | -11,984.21      | .00       |
| 0400 PURCHASED PROPERTY SERVICES          | .00              | .00                  | .00             | .00       |
| 0500 OTHER PURCHASED SERVICES             | .00              | -53,344.11           | 53,344.11       | .00       |
| 0600 SUPPLIES                             | .00              | 10,363.27            | -10,363.27      | .00       |
| 0700 PROPERTY                             | 135,000.00       | 78,579.25            | 56,420.75       | 58.21     |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00              | .00                  | .00             | .00       |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      | 135,000.00       | 47,582.62            | 87,417.38       | 35.25     |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | .00              | 10,147.00            | -10,147.00      | .00       |
| 0200 EMPLOYEE BENEFITS                    | .00              | 1,239.50             | -1,239.50       | .00       |
| 0300 PURCHASED PROF AND TECH SERV         | .00              | .00                  | .00             | .00       |
| 0500 OTHER PURCHASED SERVICES             | .00              | 3,300.05             | -3,300.05       | .00       |
| 0600 SUPPLIES                             | .00              | 3,960.00             | -3,960.00       | .00       |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | .00              | 18,646.55            | -18,646.55      | .00       |
| 2700 STUDENT TRANSPORTATION               |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | 218,000.00       | 293,079.41           | -75,079.41      | 134.44    |
| 0200 EMPLOYEE BENEFITS                    | 103,025.00       | 124,442.40           | -21,417.40      | 120.79    |
| 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         | 321,025.00       | 417,521.81           | -96,496.81      | 130.06    |
| 3300 COMMUNITY SERVICES                   |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | 235,890.79       | 237,442.32           | -1,551.53       | 100.66    |
| 0200 EMPLOYEE BENEFITS                    | 25,542.42        | 27,198.39            | -1,655.97       | 106.48    |
| 0300 PURCHASED PROF AND TECH SERV         | 4,689.50         | 8,625.02             | -3,935.52       | 183.92    |
| 0400 PURCHASED PROPERTY SERVICES          | .00              | .00                  | .00             | .00       |
| 0500 OTHER PURCHASED SERVICES             | 9,553.96         | 9,151.77             | 402.19          | 95.79     |
| 0600 SUPPLIES                             | 16,991.41        | 59,383.80            | -42,392.39      | 349.49    |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 13  
 glkyafpr

| SPECIAL REVENUE (2) |                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---------------------|--------------------------------|------------------|----------------------|-----------------|-----------|
| 0700                | PROPERTY                       | 1,446.00         | 314.45               | 1,131.55        | 21.75     |
| 0800                | DEBT SERVICE AND MISCELLANEOUS | 400.00           | 1,119.44             | -719.44         | 279.86    |
|                     | TOTAL 3300 COMMUNITY SERVICES  | 294,514.08       | 343,235.19           | -48,721.11      | 116.54    |
|                     | TOTAL EXPENDITURES             | 3,941,670.08     | 4,070,244.17         | -128,574.09     | 103.26    |
|                     | TOTAL FOR SPECIAL REVENUE (2)  | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 14  
 glkyafpr

| CAPITAL OUTLAY FUND (310)        | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>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              | .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    | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL RESTRICTED                 | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL REVENUE FROM STATE SOURCES | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| 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                   | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL REVENUES                   | 420,000.00       | 419,193.00           | 807.00          | 99.81     |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 15  
 glkyafpr

| CAPITAL OUTLAY FUND (310)           | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-------------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                        |                  |                      |                 |           |
| 5100 DEBT SERVICE                   |                  |                      |                 |           |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00              | .00                  | .00             | .00       |
| 0840 CONTINGENCY                    | .00              | .00                  | .00             | .00       |
| TOTAL 5100 DEBT SERVICE             | .00              | .00                  | .00             | .00       |
| 5200 FUND TRANSFERS                 |                  |                      |                 |           |
| 0900 OTHER ITEMS                    | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL 5200 FUND TRANSFERS           | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL EXPENDITURES                  | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL FOR CAPITAL OUTLAY FUND (310) | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 16  
glkyafpr

| BUILDING FUND (5 CENT LEVY) (320)   | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-------------------------------------|------------------|----------------------|-----------------|-----------|
| REVENUES                            |                  |                      |                 |           |
| 0999 BEGINNING BALANCE              |                  |                      |                 |           |
| TOTAL 0999 BEGINNING BALANCE        | .00              | .00                  | .00             | .00       |
| RECEIPTS                            |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES          |                  |                      |                 |           |
| AD VALOREM TAXES                    |                  |                      |                 |           |
| 1111 GENERAL REAL PROPERTY TAX      | 3,365,000.00     | 3,365,000.00         | .00             | 100.00    |
| 1113 PSC REAL PROPERTY TAX          | .00              | .00                  | .00             | .00       |
| 1115 DELINQUENT PROPERTY TAX        | .00              | .00                  | .00             | .00       |
| 1116 DISTILLED SPIRITS TAX          | .00              | .00                  | .00             | .00       |
| 1117 MOTOR VEHICLE TAX              | .00              | .00                  | .00             | .00       |
| 1118 UNMINED MINERALS TAX           | .00              | .00                  | .00             | .00       |
| TOTAL AD VALOREM TAXES              | 3,365,000.00     | 3,365,000.00         | .00             | 100.00    |
| 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           | .00              | .00                  | .00             | .00       |
| 1192 EXCISE TAX                     | .00              | .00                  | .00             | .00       |
| TOTAL OTHER 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    | 3,365,000.00     | 3,365,000.00         | .00             | 100.00    |
| REVENUE FROM STATE SOURCES          |                  |                      |                 |           |
| RESTRICTED                          |                  |                      |                 |           |
| 3200 RESTRICTED STATE REVENUE       | 900,000.00       | 899,136.00           | 864.00          | 99.90     |
| TOTAL RESTRICTED                    | 900,000.00       | 899,136.00           | 864.00          | 99.90     |
| TOTAL REVENUE FROM STATE SOURCES    | 900,000.00       | 899,136.00           | 864.00          | 99.90     |
| OTHER RECEIPTS                      |                  |                      |                 |           |



07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 17  
 glkyafpr

| BUILDING FUND (5 CENT LEVY) (320) |                                       | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-----------------------------------|---------------------------------------|------------------|----------------------|-----------------|-----------|
| BOND ISSUANCE                     |                                       |                  |                      |                 |           |
| 5110                              | BOND PRINCIPAL PROCEEDS               | .00              | .00                  | .00             | .00       |
|                                   | TOTAL BOND ISSUANCE                   | .00              | .00                  | .00             | .00       |
| INTERFUND TRANSFERS               |                                       |                  |                      |                 |           |
| 5210                              | FUND TRANSFER                         | .00              | .00                  | .00             | .00       |
|                                   | TOTAL INTERFUND TRANSFERS             | .00              | .00                  | .00             | .00       |
| SALE OR COMP FOR LOSS OF ASSETS   |                                       |                  |                      |                 |           |
| 5311                              | SALE OF LAND & IMPROVEMENTS           | .00              | .00                  | .00             | .00       |
| 5312                              | LOSS COMP - LAND & IMPROVEMENTS       | .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                 | .00              | .00                  | .00             | .00       |
| 5342                              | LOSS COMP - 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                        | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |
|                                   | TOTAL REVENUES                        | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 18  
 glkyafpr

| BUILDING FUND (5 CENT LEVY) (320) |   | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-----------------------------------|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                      |   |                  |                      |                 |           |
| 5100 DEBT SERVICE                 |   |                  |                      |                 |           |
| 0800                              | DEBT SERVICE AND MISCELLANEOUS              | .00              | .00                  | .00             | .00       |
| 0840                              | CONTINGENCY                                 | .00              | .00                  | .00             | .00       |
| 0900                              | OTHER ITEMS                                 | .00              | .00                  | .00             | .00       |
|                                   | TOTAL 5100 DEBT SERVICE                     | .00              | .00                  | .00             | .00       |
| 5200 FUND TRANSFERS               |   |                  |                      |                 |           |
| 0900                              | OTHER ITEMS                                 | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |
|                                   | TOTAL 5200 FUND TRANSFERS                   | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |
|                                   | TOTAL EXPENDITURES                          | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |
|                                   | TOTAL FOR BUILDING FUND (5 CENT LEVY) (320) | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 19  
glkyafpr

| CONSTRUCTION FUND (360)                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>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              | .00                  | .00             | .00       |
| TOTAL EARNINGS ON INVESTMENTS          | .00              | .00                  | .00             | .00       |
| OTHER REVENUE FROM LOCAL SOURCES       |                  |                      |                 |           |
| 1920 CONTRIBUTIONS/DONATIONS           | .00              | .00                  | .00             | .00       |
| 1999 MICELLANEOUS LOCAL 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       |
| TOTAL REVENUE FROM STATE SOURCES       | .00              | .00                  | .00             | .00       |
| OTHER RECEIPTS                         |                  |                      |                 |           |
| BOND ISSUANCE                          |                  |                      |                 |           |
| 5110 BOND PRINCIPAL PROCEEDS           | .00              | .00                  | .00             | .00       |
| TOTAL BOND ISSUANCE                    | .00              | .00                  | .00             | .00       |
| INTERFUND TRANSFERS                    |                  |                      |                 |           |
| 5210 FUND TRANSFER                     | .00              | 297,716.64           | -297,716.64     | .00       |
| TOTAL INTERFUND TRANSFERS              | .00              | 297,716.64           | -297,716.64     | .00       |
| SALE OR COMP FOR LOSS OF ASSETS        |                  |                      |                 |           |
| 5332 LOSS COMP - BUILDINGS             | .00              | .00                  | .00             | .00       |
| 5342 LOSS COMP - EQUIPMENT ETC         | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 20  
 glkyafpr

| CONSTRUCTION FUND (360)               | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---------------------------------------|------------------|----------------------|-----------------|-----------|
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00              | .00                  | .00             | .00       |
| TOTAL OTHER RECEIPTS                  | .00              | 297,716.64           | -297,716.64     | .00       |
| TOTAL RECEIPTS                        | .00              | 297,716.64           | -297,716.64     | .00       |
| TOTAL REVENUES                        | .00              | 297,716.64           | -297,716.64     | .00       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 21  
 glkyafprp

| CONSTRUCTION FUND (360)                         | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                                    |                  |                      |                 |           |
| 4500 BUILDING ACQUISITIONS & CONSTRUCTION       |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES                | .00              | .00                  | .00             | .00       |
| 0300 PURCHASED PROF AND TECH SERV               | .00              | 21,073.97            | -21,073.97      | .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       |
| 0900 OTHER ITEMS                                | .00              | .00                  | .00             | .00       |
| TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION | .00              | 21,073.97            | -21,073.97      | .00       |
| 4700 BUILDING IMPROVEMENTS                      |                  |                      |                 |           |
| 0300 PURCHASED PROF AND TECH SERV               | .00              | 4,411.97             | -4,411.97       | .00       |
| 0400 PURCHASED PROPERTY SERVICES                | .00              | 2,587,771.11         | -2,587,771.11   | .00       |
| 0500 OTHER PURCHASED SERVICES                   | .00              | .00                  | .00             | .00       |
| 0600 SUPPLIES                                   | .00              | .00                  | .00             | .00       |
| 0700 PROPERTY                                   | .00              | 377,816.78           | -377,816.78     | .00       |
| 0800 DEBT SERVICE AND MISCELLANEOUS             | .00              | .00                  | .00             | .00       |
| 0900 OTHER ITEMS                                | .00              | .00                  | .00             | .00       |
| TOTAL 4700 BUILDING IMPROVEMENTS                | .00              | 2,969,999.86         | -2,969,999.86   | .00       |
| 5200 FUND TRANSFERS                             |                  |                      |                 |           |
| 0900 OTHER ITEMS                                | .00              | .00                  | .00             | .00       |
| TOTAL 5200 FUND TRANSFERS                       | .00              | .00                  | .00             | .00       |
| TOTAL EXPENDITURES                              | .00              | 2,991,073.83         | -2,991,073.83   | .00       |
| TOTAL FOR CONSTRUCTION FUND (360)               | .00              | -2,693,357.19        | 2,693,357.19    | .00       |

07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 22  
 glkyafpr

| DEBT SERVICE FUND (400)        |                                      | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--------------------------------|--------------------------------------|------------------|----------------------|-----------------|-----------|
| REVENUES                       |                                      |                  |                      |                 |           |
| RECEIPTS                       |                                      |                  |                      |                 |           |
| REVENUE FROM STATE SOURCES     |                                      |                  |                      |                 |           |
| REVENUE FOR ON BEHALF PAYMENTS |                                      |                  |                      |                 |           |
| 3900                           | REVENUE ON BEHALF PAYEMENTS          | .00              | 865,939.68           | -865,939.68     | .00       |
|                                | TOTAL REVENUE FOR ON BEHALF PAYMENTS | .00              | 865,939.68           | -865,939.68     | .00       |
|                                | TOTAL REVENUE FROM STATE SOURCES     | .00              | 865,939.68           | -865,939.68     | .00       |
| REVENUE FROM FEDERAL SOURCES   |                                      |                  |                      |                 |           |
| UNDEFINED REV TYPE             |                                      |                  |                      |                 |           |
| 4900                           | REVENUE ON-BEHALF FEDERAL            | .00              | .00                  | .00             | .00       |
|                                | TOTAL UNDEFINED REV TYPE             | .00              | .00                  | .00             | .00       |
|                                | TOTAL REVENUE FROM FEDERAL SOURCES   | .00              | .00                  | .00             | .00       |
| OTHER RECEIPTS                 |                                      |                  |                      |                 |           |
| BOND ISSUANCE                  |                                      |                  |                      |                 |           |
| 5110                           | BOND PRINCIPAL PROCEEDS              | .00              | 11,982,180.34        | -11,982,180.34  | .00       |
|                                | TOTAL BOND ISSUANCE                  | .00              | 11,982,180.34        | -11,982,180.34  | .00       |
| INTERFUND TRANSFERS            |                                      |                  |                      |                 |           |
| 5210                           | FUND TRANSFER                        | 4,685,000.00     | 4,385,612.36         | 299,387.64      | 93.61     |
|                                | TOTAL INTERFUND TRANSFERS            | 4,685,000.00     | 4,385,612.36         | 299,387.64      | 93.61     |
|                                | TOTAL OTHER RECEIPTS                 | 4,685,000.00     | 16,367,792.70        | -11,682,792.70  | 349.37    |
|                                | TOTAL RECEIPTS                       | 4,685,000.00     | 17,233,732.38        | -12,548,732.38  | 367.85    |
|                                | TOTAL REVENUES                       | 4,685,000.00     | 17,233,732.38        | -12,548,732.38  | 367.85    |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 23  
 glkyafpr

| DEBT SERVICE FUND (400) |                                   | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-------------------------|-----------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES            |                                   |                  |                      |                 |           |
| 5100                    | DEBT SERVICE                      |                  |                      |                 |           |
| 0800                    | DEBT SERVICE AND MISCELLANEOUS    | 4,589,292.00     | 17,233,732.38        | -12,644,440.38  | 375.52    |
| 0840                    | CONTINGENCY                       | 95,708.00        | .00                  | 95,708.00       | .00       |
|                         | TOTAL 5100 DEBT SERVICE           | 4,685,000.00     | 17,233,732.38        | -12,548,732.38  | 367.85    |
| 5200                    | FUND TRANSFERS                    |                  |                      |                 |           |
| 0900                    | OTHER ITEMS                       | .00              | .00                  | .00             | .00       |
|                         | TOTAL 5200 FUND TRANSFERS         | .00              | .00                  | .00             | .00       |
|                         | TOTAL EXPENDITURES                | 4,685,000.00     | 17,233,732.38        | -12,548,732.38  | 367.85    |
|                         | TOTAL FOR DEBT SERVICE FUND (400) | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 24  
glkyafpr

| FOOD SERVICE FUND (51)                 | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|------------------|----------------------|-----------------|-----------|
| REVENUES                               |                  |                      |                 |           |
| 0999 BEGINNING BALANCE                 |                  |                      |                 |           |
| TOTAL 0999 BEGINNING BALANCE           | 590,000.00       | 600,095.45           | -10,095.45      | 101.71    |
| RECEIPTS                               |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES             |                  |                      |                 |           |
| EARNINGS ON INVESTMENTS                |                  |                      |                 |           |
| 1510 INTEREST ON INVESTMENTS           | .00              | .00                  | .00             | .00       |
| TOTAL EARNINGS ON INVESTMENTS          | .00              | .00                  | .00             | .00       |
| FOOD SERVICE                           |                  |                      |                 |           |
| 1610 REIMBUSRSABLE PROGRAMS            | 814,000.00       | 684,122.45           | 129,877.55      | 84.04     |
| 1610R SCHOOL LUNCH REIMBURSEMENT       | .00              | -438.60              | 438.60          | .00       |
| 1611 REIMBURSABLE SCHOOL LUNCH PROG    | .00              | 116,914.51           | -116,914.51     | .00       |
| 1612 REIMBURSABLE SCH BREAKFAST PRG    | .00              | .00                  | .00             | .00       |
| 1620 NON-REMB PROGRAMS                 | 129,000.00       | 57,943.35            | 71,056.65       | 44.92     |
| 1621 NON-REIMBURSABLE LUNCH PROG       | .00              | .00                  | .00             | .00       |
| 1624 NON-REIMBURSABLE A LA CARTE PRG   | .00              | .00                  | .00             | .00       |
| 1629 NON-REIMBURSABLE OTHER FOOD PRG   | .00              | .00                  | .00             | .00       |
| 1630 SPECIAL FUNCTIONS                 | .00              | 17,302.49            | -17,302.49      | .00       |
| 1634 EXTENDED SCHOOL SERVICE           | .00              | .00                  | .00             | .00       |
| 1690 FOOD SERVICE REBATES              | .00              | .00                  | .00             | .00       |
| TOTAL FOOD SERVICE                     | 943,000.00       | 875,844.20           | 67,155.80       | 92.88     |
| OTHER REVENUE FROM LOCAL SOURCES       |                  |                      |                 |           |
| 1990 MISCELLANEOUS REVENUE             | .00              | .00                  | .00             | .00       |
| 1994 RETURN FOR INSUFFICIENT FUNDS     | .00              | .00                  | .00             | .00       |
| 1999 MISCELLANEOUS LOCAL REVENUE       | .00              | .00                  | .00             | .00       |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00              | .00                  | .00             | .00       |
| TOTAL REVENUE FROM LOCAL SOURCES       | 943,000.00       | 875,844.20           | 67,155.80       | 92.88     |
| REVENUE FROM STATE SOURCES             |                  |                      |                 |           |
| EXPENDITURE REIMBURSEMENTS             |                  |                      |                 |           |
| 3131 REIMBURSEMENT                     | .00              | .00                  | .00             | .00       |
| TOTAL EXPENDITURE REIMBURSEMENTS       | .00              | .00                  | .00             | .00       |
| RESTRICTED                             |                  |                      |                 |           |
| 3200 RESTRICTED STATE REVENUE          | 25,000.00        | 26,056.66            | -1,056.66       | 104.23    |



07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 25  
 glkyafpr

| FOOD SERVICE FUND (51)                         |                               | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|-------------------------------|------------------|----------------------|-----------------|-----------|
| TOTAL RESTRICTED                               |                               | 25,000.00        | 26,056.66            | -1,056.66       | 104.23    |
| REVENUE FOR ON BEHALF PAYMENTS                 |                               |                  |                      |                 |           |
| 3900   | REVENUE ON BEHALF PAYEMENTS   | 250,000.00       | 250,369.51           | -369.51         | 100.15    |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS           |                               | 250,000.00       | 250,369.51           | -369.51         | 100.15    |
| TOTAL REVENUE FROM STATE SOURCES               |                               | 275,000.00       | 276,426.17           | -1,426.17       | 100.52    |
| REVENUE FROM FEDERAL SOURCES                   |                               |                  |                      |                 |           |
| RESTRICTED THROUGH THE STATE                   |                               |                  |                      |                 |           |
| 4500   | RESTRICTED FED THRU STATE     | 1,450,000.00     | 1,469,891.69         | -19,891.69      | 101.37    |
| TOTAL RESTRICTED THROUGH THE STATE             |                               | 1,450,000.00     | 1,469,891.69         | -19,891.69      | 101.37    |
| CHILD NUTRITION PROGRAM DONATED COMMODIT       |                               |                  |                      |                 |           |
| 4950   | CHILD NUTR PRG DONATED COMMOD | 170,000.00       | 158,090.00           | 11,910.00       | 92.99     |
| TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT |                               | 170,000.00       | 158,090.00           | 11,910.00       | 92.99     |
| TOTAL REVENUE FROM FEDERAL SOURCES             |                               | 1,620,000.00     | 1,627,981.69         | -7,981.69       | 100.49    |
| 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       |
| 5342   | LOSS COMP - 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                                 |                               | 2,838,000.00     | 2,780,252.06         | 57,747.94       | 97.97     |
| TOTAL REVENUES                                 |                               | 3,428,000.00     | 3,380,347.51         | 47,652.49       | 98.61     |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 26  
 glkyafpr

| FOOD SERVICE FUND (51)                    | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                              |                  |                      |                 |           |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | .00              | .00                  | .00             | .00       |
| 0600 SUPPLIES                             | .00              | .00                  | .00             | .00       |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00              | .00                  | .00             | .00       |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | .00              | .00                  | .00             | .00       |
| 0200 EMPLOYEE BENEFITS                    | 6,147.00         | .00                  | 6,147.00        | .00       |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 6,147.00         | .00                  | 6,147.00        | .00       |
| 3100 FOOD SERVICE OPERATION               |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES          | 968,337.57       | 948,487.35           | 19,850.22       | 97.95     |
| 0200 EMPLOYEE BENEFITS                    | 312,052.46       | 242,037.48           | 70,014.98       | 77.56     |
| 0280 ON-BEHALF                            | 250,000.00       | 250,369.51           | -369.51         | 100.15    |
| 0300 PURCHASED PROF AND TECH SERV         | 2,100.00         | 6,408.50             | -4,308.50       | 305.17    |
| 0400 PURCHASED PROPERTY SERVICES          | 34,300.00        | 19,953.23            | 14,346.77       | 58.17     |
| 0500 OTHER PURCHASED SERVICES             | 12,550.00        | 12,373.94            | 176.06          | 98.60     |
| 0600 SUPPLIES                             | 1,272,250.00     | 1,295,408.39         | -23,158.39      | 101.82    |
| 0700 PROPERTY                             | 25,000.00        | 68,951.00            | -43,951.00      | 275.80    |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 1,000.00         | 198.50               | 801.50          | 19.85     |
| 0840 CONTINGENCY                          | 444,262.97       | .00                  | 444,262.97      | .00       |
| UNDEFINED EXP OBJ                         | .00              | .00                  | .00             | .00       |
| TOTAL 3100 FOOD SERVICE OPERATION         | 3,321,853.00     | 2,844,187.90         | 477,665.10      | 85.62     |
| 5200 FUND TRANSFERS                       |                  |                      |                 |           |
| 0900 OTHER ITEMS                          | 100,000.00       | 100,000.00           | .00             | 100.00    |
| TOTAL 5200 FUND TRANSFERS                 | 100,000.00       | 100,000.00           | .00             | 100.00    |
| TOTAL EXPENDITURES                        | 3,428,000.00     | 2,944,187.90         | 483,812.10      | 85.89     |
| TOTAL FOR FOOD SERVICE FUND (51)          | .00              | 436,159.61           | -436,159.61     | .00       |

07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 27  
 glkyafpr

| CHILD CARE FUND (52)                   | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|------------------|----------------------|-----------------|-----------|
| REVENUES                               |                  |                      |                 |           |
| 0999 BEGINNING BALANCE                 |                  |                      |                 |           |
| TOTAL 0999 BEGINNING BALANCE           | 240,000.00       | 239,045.97           | 954.03          | 99.60     |
| RECEIPTS                               |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES             |                  |                      |                 |           |
| TUITION                                |                  |                      |                 |           |
| 1310 TUITION FROM INDIVIDUALS          | 495,000.00       | 435,933.37           | 59,066.63       | 88.07     |
| TOTAL TUITION                          | 495,000.00       | 435,933.37           | 59,066.63       | 88.07     |
| FOOD SERVICE                           |                  |                      |                 |           |
| 1621 NON-REIMBURSABLE LUNCH PROG       | .00              | .00                  | .00             | .00       |
| TOTAL FOOD SERVICE                     | .00              | .00                  | .00             | .00       |
| OTHER REVENUE FROM LOCAL SOURCES       |                  |                      |                 |           |
| 1994 RETURN FOR INSUFFICIENT FUNDS     | .00              | .00                  | .00             | .00       |
| 1999 MICELLANEOUS LOCAL REVENUE        | .00              | .00                  | .00             | .00       |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00              | .00                  | .00             | .00       |
| TOTAL REVENUE FROM LOCAL SOURCES       | 495,000.00       | 435,933.37           | 59,066.63       | 88.07     |
| REVENUE FROM STATE SOURCES             |                  |                      |                 |           |
| REVENUE FOR ON BEHALF PAYMENTS         |                  |                      |                 |           |
| 3900 REVENUE ON BEHALF PAYEMENTS       | 78,934.84        | 89,064.40            | -10,129.56      | 112.83    |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS   | 78,934.84        | 89,064.40            | -10,129.56      | 112.83    |
| TOTAL REVENUE FROM STATE SOURCES       | 78,934.84        | 89,064.40            | -10,129.56      | 112.83    |
| 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                         | 573,934.84       | 524,997.77           | 48,937.07       | 91.47     |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 28  
 glkyafpr

| CHILD CARE FUND (52) | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|----------------------|------------------|----------------------|-----------------|-----------|
| TOTAL REVENUES       | 813,934.84       | 764,043.74           | 49,891.10       | 93.87     |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 29  
 glkyafpr

| CHILD CARE FUND (52)                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-------------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                        |                  |                      |                 |           |
| 3200 DAY CARE OPERATIONS            |                  |                      |                 |           |
| 0100 SALARIES PERSONNEL SERVICES    | 316,166.34       | 337,407.07           | -21,240.73      | 106.72    |
| 0200 EMPLOYEE BENEFITS              | 60,628.91        | 72,946.56            | -12,317.65      | 120.32    |
| 0280 ON-BEHALF                      | 80,868.74        | 89,064.40            | -8,195.66       | 110.13    |
| 0300 PURCHASED PROF AND TECH SERV   | 3,172.95         | 986.49               | 2,186.46        | 31.09     |
| 0400 PURCHASED PROPERTY SERVICES    | .00              | .00                  | .00             | .00       |
| 0500 OTHER PURCHASED SERVICES       | 3,321.68         | 3,656.95             | -335.27         | 110.09    |
| 0600 SUPPLIES                       | 30,660.42        | 35,107.21            | -4,446.79       | 114.50    |
| 0700 PROPERTY                       | .00              | 1,294.97             | -1,294.97       | .00       |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 1,090.49         | 2,642.25             | -1,551.76       | 242.30    |
| 0840 CONTINGENCY                    | 218,025.31       | .00                  | 218,025.31      | .00       |
| TOTAL 3200 DAY CARE OPERATIONS      | 713,934.84       | 543,105.90           | 170,828.94      | 76.07     |
| 5200 FUND TRANSFERS                 |                  |                      |                 |           |
| 0700 PROPERTY                       | .00              | .00                  | .00             | .00       |
| 0900 OTHER ITEMS                    | 100,000.00       | .00                  | 100,000.00      | .00       |
| TOTAL 5200 FUND TRANSFERS           | 100,000.00       | .00                  | 100,000.00      | .00       |
| TOTAL EXPENDITURES                  | 813,934.84       | 543,105.90           | 270,828.94      | 66.73     |
| TOTAL FOR CHILD CARE FUND (52)      | .00              | 220,937.84           | -220,937.84     | .00       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 30  
 glkyafpr

| INTERNAL SERVICE/FISCAL AGENT (61) | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|------------------------------------|------------------|----------------------|-----------------|-----------|
| REVENUES                           |                  |                      |                 |           |
| 0999 BEGINNING BALANCE             |                  |                      |                 |           |
| TOTAL 0999 BEGINNING BALANCE       | .00              | .00                  | .00             | .00       |
| RECEIPTS                           |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES         |                  |                      |                 |           |
| TUITION                            |                  |                      |                 |           |
| 1310 TUITION FROM INDIVIDUALS      | .00              | .00                  | .00             | .00       |
| TOTAL TUITION                      | .00              | .00                  | .00             | .00       |
| FOOD SERVICE                       |                  |                      |                 |           |
| 1611 LUNCH - REIMBURSABLE          | .00              | .00                  | .00             | .00       |
| TOTAL FOOD SERVICE                 | .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       |

07/28/2015 11:03  
 9451thoc

 Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

 P 31  
 glkyafpr

| INTERNAL SERVICE/FISCAL AGENT (61) |  | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|------------------------------------|--|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                       |  |                  |                      |                 |           |
| 3300 COMMUNITY SERVICES            |  |                  |                      |                 |           |
| 0100                               | SALARIES PERSONNEL SERVICES                | .00              | .00                  | .00             | .00       |
| 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       |
| 0600                               | SUPPLIES                                   | .00              | .00                  | .00             | .00       |
|                                    | TOTAL 3300 COMMUNITY SERVICES              | .00              | .00                  | .00             | .00       |
| 5200 FUND TRANSFERS                |  |                  |                      |                 |           |
| 0900                               | OTHER ITEMS                                | .00              | .00                  | .00             | .00       |
|                                    | TOTAL 5200 FUND TRANSFERS                  | .00              | .00                  | .00             | .00       |
|                                    | TOTAL EXPENDITURES                         | .00              | .00                  | .00             | .00       |
|                                    | TOTAL FOR INTERNAL SERVICE/FISCAL AGE (61) | .00              | .00                  | .00             | .00       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 32  
 glkyafpr

| GOVERNMENTAL ASSETS (8)                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|------------------|----------------------|-----------------|-----------|
| REVENUES                               |                  |                      |                 |           |
| RECEIPTS                               |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES             |                  |                      |                 |           |
| OTHER REVENUE FROM LOCAL SOURCES       |                  |                      |                 |           |
| 1930    GAIN/LOSE FA                   | .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              | -829.71              | 829.71          | .00       |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS  | .00              | -829.71              | 829.71          | .00       |
| TOTAL OTHER RECEIPTS                   | .00              | -829.71              | 829.71          | .00       |
| TOTAL RECEIPTS                         | .00              | -829.71              | 829.71          | .00       |
| TOTAL REVENUES                         | .00              | -829.71              | 829.71          | .00       |



07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 33  
glkyafpr

| GOVERNMENTAL ASSETS (8)                   | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|---|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                              |                  |                      |                 |           |
| 1000 INSTRUCTION                          |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 2,684,548.63         | -2,684,548.63   | .00       |
| TOTAL 1000 INSTRUCTION                    | .00              | 2,684,548.63         | -2,684,548.63   | .00       |
| 2100 STUDENT SUPPORT SERVICES             |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 143,530.09           | -143,530.09     | .00       |
| TOTAL 2100 STUDENT SUPPORT SERVICES       | .00              | 143,530.09           | -143,530.09     | .00       |
| 2200 INSTRUCTIONAL STAFF SUPP SERV        |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 37,300.16            | -37,300.16      | .00       |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV  | .00              | 37,300.16            | -37,300.16      | .00       |
| 2300 DISTRICT ADMIN SUPPORT               |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 54,648.54            | -54,648.54      | .00       |
| TOTAL 2300 DISTRICT ADMIN SUPPORT         | .00              | 54,648.54            | -54,648.54      | .00       |
| 2400 SCHOOL ADMIN SUPPORT                 |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 7,746.25             | -7,746.25       | .00       |
| TOTAL 2400 SCHOOL ADMIN SUPPORT           | .00              | 7,746.25             | -7,746.25       | .00       |
| 2500 BUSINESS SUPPORT SERVICES            |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 61,991.69            | -61,991.69      | .00       |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      | .00              | 61,991.69            | -61,991.69      | .00       |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 407,000.79           | -407,000.79     | .00       |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | .00              | 407,000.79           | -407,000.79     | .00       |
| 2700 STUDENT TRANSPORTATION               |                  |                      |                 |           |
| 0700 PROPERTY                             | .00              | 356,518.48           | -356,518.48     | .00       |
| TOTAL 2700 STUDENT TRANSPORTATION         | .00              | 356,518.48           | -356,518.48     | .00       |
| TOTAL EXPENDITURES                        | .00              | 3,753,284.63         | -3,753,284.63   | .00       |
| TOTAL FOR GOVERNMENTAL ASSETS (8)         | .00              | -3,754,114.34        | 3,754,114.34    | .00       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 34  
 glkyafpr

| FOOD SERVICE ASSETS (81)         |  | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|----------------------------------|--|------------------|----------------------|-----------------|-----------|
| REVENUES                         |  |                  |                      |                 |           |
| RECEIPTS                         |  |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES       |  |                  |                      |                 |           |
| OTHER REVENUE FROM LOCAL SOURCES |  |                  |                      |                 |           |
| 1930                             | GAIN/LOSE FA                           | .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       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 35  
 glkyafpr

| FOOD SERVICE ASSETS (81)           | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|------------------------------------|------------------|----------------------|-----------------|-----------|
| EXPENDITURES                       |                  |                      |                 |           |
| 3100 FOOD SERVICE OPERATION        |                  |                      |                 |           |
| 0700 PROPERTY                      | .00              | 126,055.17           | -126,055.17     | .00       |
| TOTAL 3100 FOOD SERVICE OPERATION  | .00              | 126,055.17           | -126,055.17     | .00       |
| TOTAL EXPENDITURES                 | .00              | 126,055.17           | -126,055.17     | .00       |
| TOTAL FOR FOOD SERVICE ASSETS (81) | .00              | -126,055.17          | 126,055.17      | .00       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 36  
 glkyafpr

| DAY CARE ASSETS (82)                   | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--|------------------|----------------------|-----------------|-----------|
| REVENUES                               |                  |                      |                 |           |
| RECEIPTS                               |                  |                      |                 |           |
| REVENUE FROM LOCAL SOURCES             |                  |                      |                 |           |
| OTHER REVENUE FROM LOCAL SOURCES       |                  |                      |                 |           |
| 1930 GAIN/LOSE FA                      | .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       |

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 37  
 glkyafpr

| DAY CARE ASSETS (82)           | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>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       |

07/28/2015 11:03  
9451thoc

Nelson County Board of Education  
ANNUAL FINANCIAL REPORT FOR FY 2015

P 38  
glkyafpr

|                                | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|--------------------------------|------------------|----------------------|-----------------|-----------|
| SUMMARY PAGE                   |                  |                      |                 |           |
| TOTAL OF REVENUES FUND 1       | 37,383,419.00    | 37,582,327.45        | -198,908.45     | 100.53    |
| TOTAL OF EXPENDITURES FUND 1   | 37,383,419.00    | 35,886,906.88        | 1,496,512.12    | 96.00     |
| TOTAL FOR FUND 1               | .00              | 1,695,420.57         | -1,695,420.57   | .00       |
| TOTAL OF REVENUES FUND 2       | 3,941,670.08     | 4,070,244.17         | -128,574.09     | 103.26    |
| TOTAL OF EXPENDITURES FUND 2   | 3,941,670.08     | 4,070,244.17         | -128,574.09     | 103.26    |
| TOTAL FOR FUND 2               | .00              | .00                  | .00             | .00       |
| TOTAL OF REVENUES FUND 310     | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL OF EXPENDITURES FUND 310 | 420,000.00       | 419,193.00           | 807.00          | 99.81     |
| TOTAL FOR FUND 310             | .00              | .00                  | .00             | .00       |
| TOTAL OF REVENUES FUND 320     | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |
| TOTAL OF EXPENDITURES FUND 320 | 4,265,000.00     | 4,264,136.00         | 864.00          | 99.98     |
| TOTAL FOR FUND 320             | .00              | .00                  | .00             | .00       |
| TOTAL OF REVENUES FUND 360     | .00              | 297,716.64           | -297,716.64     | .00       |
| TOTAL OF EXPENDITURES FUND 360 | .00              | 2,991,073.83         | -2,991,073.83   | .00       |
| TOTAL FOR FUND 360             | .00              | -2,693,357.19        | 2,693,357.19    | .00       |
| TOTAL OF REVENUES FUND 400     | 4,685,000.00     | 17,233,732.38        | -12,548,732.38  | 367.85    |
| TOTAL OF EXPENDITURES FUND 400 | 4,685,000.00     | 17,233,732.38        | -12,548,732.38  | 367.85    |
| TOTAL FOR FUND 400             | .00              | .00                  | .00             | .00       |
| TOTAL OF REVENUES FUND 51      | 3,428,000.00     | 3,380,347.51         | 47,652.49       | 98.61     |
| TOTAL OF EXPENDITURES FUND 51  | 3,428,000.00     | 2,944,187.90         | 483,812.10      | 85.89     |
| TOTAL FOR FUND 51              | .00              | 436,159.61           | -436,159.61     | .00       |
| TOTAL OF REVENUES FUND 52      | 813,934.84       | 764,043.74           | 49,891.10       | 93.87     |
| TOTAL OF EXPENDITURES FUND 52  | 813,934.84       | 543,105.90           | 270,828.94      | 66.73     |
| TOTAL FOR FUND 52              | .00              | 220,937.84           | -220,937.84     | .00       |
| TOTAL OF REVENUES FUND 61      | .00              | .00                  | .00             | .00       |
| TOTAL OF EXPENDITURES FUND 61  | .00              | .00                  | .00             | .00       |
| TOTAL FOR FUND 61              | .00              | .00                  | .00             | .00       |
| TOTAL OF REVENUES FUND 8       | .00              | -829.71              | 829.71          | .00       |
| TOTAL OF EXPENDITURES FUND 8   | .00              | 3,753,284.63         | -3,753,284.63   | .00       |
| TOTAL FOR FUND 8               | .00              | -3,754,114.34        | 3,754,114.34    | .00       |
| TOTAL OF REVENUES FUND 81      | .00              | .00                  | .00             | .00       |
| TOTAL OF EXPENDITURES FUND 81  | .00              | 126,055.17           | -126,055.17     | .00       |
| TOTAL FOR FUND 81              | .00              | -126,055.17          | 126,055.17      | .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       |

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX

07/28/2015 11:03  
 9451thoc

Nelson County Board of Education  
 ANNUAL FINANCIAL REPORT FOR FY 2015

P 39  
 glkyafpr

|                             | BUDGET<br>APPROP | YR TO DATE<br>ACTUAL | AVAIL<br>BUDGET | %<br>USED |
|-----------------------------|------------------|----------------------|-----------------|-----------|
| GRAND TOTAL OF REVENUES     | 50,252,023.92    | 50,480,291.87        | -228,267.95     | 100.45    |
| GRAND TOTAL OF EXPENDITURES | 50,252,023.92    | 48,127,773.85        | 2,124,250.07    | 95.77     |
| GRAND TOTAL                 | .00              | 2,352,518.02         | -2,352,518.02   | .00       |

\*\* END OF REPORT - Generated by Tim Hockensmith \*\*