

Matthew G. Bevin
Governor



Don Parkinson
Secretary
Education and
Workforce Development Cabinet

Wayne D. Lewis, Ph.D.
Interim Commissioner of Education

KENTUCKY DEPARTMENT OF EDUCATION

300 Sower Boulevard • Frankfort, Kentucky 40601
Phone: (502) 564-3141 • www.education.ky.gov

May 29, 2018

Phillip Watts, Superintendent
Breathitt County School District
420 Court Street
P.O. Box 750
Jackson, KY 41339

CFR Tracking Number: 0521180101

Dear Superintendent Watts:

In accordance with your request received by the Kentucky Department of Education on May 16, 2018, Breathitt County School District is approved to use capital funds totaling \$262,346 for the items as outlined in your Capital Funds Request form during fiscal year 2017-2018. Attached is the Capital Funds Request form submitted by Breathitt County School District and approved by the Kentucky Department of Education. The FY 2017-2018 SEEK Final calculation amounts are \$171,057 for capital outlay and \$877,224 for building funds.

Please refer to the 'Guidelines to Record Capital Spending' document located on KDE's Capital Funds Request webpage for guidance on how to record the capital fund transactions. All amounts should be included in the 2017-2018 Working Budget.

This approval is granted pursuant to KRS 157.420, which allows flexibility in the expenditure of capital outlay for plant maintenance, repair, insurance on buildings, replacement of equipment, purchase of school buses, and the purchase of technology. For the 2017-2018 school year, HB 471 (2017 Regular Session) limits operating expenditures to 50% of your district's trailing three year average based on prior Capital Funds Requests.

If you have questions regarding the appropriate recording of these expenditures, please contact Krystal Smith in the Division of District Support at (502) 564-3846, extension 4425.

Sincerely,

A handwritten signature in blue ink that reads "Robin Fields Kinney".

Robin Fields Kinney, Associate Commissioner
Office of Finance and Operations

Attachment

RK/ks

cc: Chay Ritter, Branch Manager, District Funding and Reporting Branch
Darnell McIntosh, Finance Officer, Breathitt County School District

