

Spencer County Board of Education



ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	4,862,224.00	4,865,573.65	-3,349.65	100.07
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL REAL PROPERTY TAX	6,489,477.00	6,501,322.78	-11,845.78	100.18
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113	PSC REAL PROPERTY TAX	.00	.00	.00	.00
1114	PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	129,066.00	58,611.92	70,454.08	45.41
1117	MOTOR VEHICLE TAX	1,064,631.00	1,311,133.85	-246,502.85	123.15
1119	FRANCHISE TAX	181,220.00	221,435.20	-40,215.20	122.19
	TOTAL AD VALOREM TAXES	7,864,394.00	8,092,503.75	-228,109.75	102.90
SALES & USE TAXES					
1121	UTILITIES TAX	732,290.00	699,192.89	33,097.11	95.48
	TOTAL SALES & USE TAXES	732,290.00	699,192.89	33,097.11	95.48
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	1,000.00	305.34	694.66	30.53
	TOTAL PENALTIES & INTEREST ON TAXES	1,000.00	305.34	694.66	30.53
OTHER TAXES					
1191	OMITTED PROPERTY TAX	12,000.00	3,531.40	8,468.60	29.43
	TOTAL OTHER TAXES	12,000.00	3,531.40	8,468.60	29.43
TUITION					
1310	TUITION FROM INDIVIDUALS	70,297.00	82,526.87	-12,229.87	117.40
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00
1330	TUIT FRM OTH GOVT SRCS OUT ST	.00	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00	.00
	TOTAL TUITION	70,297.00	82,526.87	-12,229.87	117.40
TRANSPORTATION					
1410	TRANSP FEES FROM INDIVIDUALS	.00	.00	.00	.00
1420	TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00	.00

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1430	TRN FEE FRM OTH GVT SRC OUT ST	.00	.00	.00	.00
1441	TRANSPORT FRM NON-PUBLIC SCHS	.00	.00	.00	.00
1442	TRANSPORT FRM FISCAL COURT	.00	.00	.00	.00
1449	OTHER TRANSPORTATION	2,700.00	4,240.00	-1,540.00	157.04
	TOTAL TRANSPORTATION	2,700.00	4,240.00	-1,540.00	157.04
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	16,000.00	31,561.56	-15,561.56	197.26
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	16,000.00	31,561.56	-15,561.56	197.26
COMMUNITY SERVICE ACTIVITIES					
1819	OTHER FEES	80,000.00	80,000.00	.00	100.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	80,000.00	80,000.00	.00	100.00
OTHER REVENUE FROM LOCAL SOURCES					
1911	BUILDING RENTAL	50,000.00	55,094.00	-5,094.00	110.19
1912	BUS RENTAL	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	170.00	-170.00	.00
1941	TEXTBOOK SALES	.00	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00	.00
1952	MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00	.00
1960	SRVCS TO OTHER GOVERN UNITS	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	5,000.00	.00	5,000.00	.00
1990	MISCELLANEOUS REVENUE	15,000.00	15,991.59	-991.59	106.61
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1997	OTHER REIMBURSEMENTS	60,000.00	55,106.04	4,893.96	91.84
1998	CRIME CHECK/FINGERPRINTING	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	130,000.00	126,361.63	3,638.37	97.20
	TOTAL REVENUE FROM LOCAL SOURCES	8,908,681.00	9,120,223.44	-211,542.44	102.37
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	10,768,471.00	10,768,471.00	.00	100.00
	TOTAL STATE PROGRAM	10,768,471.00	10,768,471.00	.00	100.00
OTHER STATE FUNDING					
3120	OTHER STATE REVENUE	.00	.00	.00	.00
3121	VOCATIONAL TRAVEL	.00	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	7,500.00	28,313.00	-20,813.00	377.51

Spencer County Board of Education



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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3125	BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127	FLEXIBLE SPENDING	.00	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING		7,500.00	28,313.00	-20,813.00	377.51
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BOARD CERT. REIMB.	25,000.00	34,606.00	-9,606.00	138.42
3131	STATE MISCELLANEOUS REIMB.	.00	.00	.00	.00
3132	SPEECH LANGUAGE PATH REIMB.	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		25,000.00	34,606.00	-9,606.00	138.42
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 TAXES	21,750.00	22,000.71	-250.71	101.15
TOTAL REVENUE IN LIEU OF TAXES/STATE		21,750.00	22,000.71	-250.71	101.15
REVENUE FOR ON BEHALF PAYMENTS					
3900	REVENUE FOR/ON BEHALF PAYMENTS	6,966,060.00	7,351,273.76	-385,213.76	105.53
TOTAL REVENUE FOR ON BEHALF PAYMENTS		6,966,060.00	7,351,273.76	-385,213.76	105.53
TOTAL REVENUE FROM STATE SOURCES		17,788,781.00	18,204,664.47	-415,883.47	102.34
REVENUE FROM FEDERAL SOURCES					
UNRESTRICTED DIRECT					
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
TOTAL UNRESTRICTED DIRECT		.00	.00	.00	.00
FEDERAL REIMBURSEMENT					
4810	MEDICAID REIMBURSEMENT	93,383.00	140,737.71	-47,354.71	150.71
TOTAL FEDERAL REIMBURSEMENT		93,383.00	140,737.71	-47,354.71	150.71
TOTAL REVENUE FROM FEDERAL SOURCES		93,383.00	140,737.71	-47,354.71	150.71
OTHER RECEIPTS					

ANNUAL FINANCIAL REPORT FOR FY 2022

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	194,872.00	63,514.00	131,358.00	32.59
5220	INDIRECT COSTS TRANSFER	3,653.00	80,242.01	-76,589.01	999.99
	TOTAL INTERFUND TRANSFERS	198,525.00	143,756.01	54,768.99	72.41
SALE OR COMP FOR LOSS OF ASSETS					
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	1,000.00	15,940.00	-14,940.00	999.99
5342	LOSS COMP - EQUIPMENT ETC	1,000.00	.00	1,000.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	2,000.00	15,940.00	-13,940.00	797.00
CAPITAL LEASE PROCEEDS					
5500	OTHER FINANCING SOURCE	.00	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
EXTRAORDINARY ITEMS					
5640	EXTRAORDINARY ITEMS	.00	.00	.00	.00
	TOTAL EXTRAORDINARY ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	200,525.00	159,696.01	40,828.99	79.64
	TOTAL RECEIPTS	26,991,370.00	27,625,321.63	-633,951.63	102.35
	TOTAL REVENUES	31,853,594.00	32,490,895.28	-637,301.28	102.00

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00	.00
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	10,348,468.00	10,268,312.28	80,155.72	99.23
0200	EMPLOYEE BENEFITS	705,224.31	728,316.80	-23,092.49	103.27
0280	ON-BEHALF	5,018,707.00	5,222,556.59	-203,849.59	104.06
0300	PURCHASED PROF AND TECH SERV	27,479.00	13,425.79	14,053.21	48.86
0400	PURCHASED PROPERTY SERVICES	86,610.00	77,213.17	9,396.83	89.15
0500	OTHER PURCHASED SERVICES	58,310.00	52,137.29	6,172.71	89.41
0600	SUPPLIES	562,747.00	416,639.21	146,107.79	74.04
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	34,900.00	15,961.83	18,938.17	45.74
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		16,842,445.31	16,794,562.96	47,882.35	99.72
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	1,322,927.00	1,303,164.59	19,762.41	98.51
0200	EMPLOYEE BENEFITS	131,096.50	165,321.77	-34,225.27	126.11
0280	ON-BEHALF	527,174.00	574,986.58	-47,812.58	109.07
0300	PURCHASED PROF AND TECH SERV	4,200.00	2,602.95	1,597.05	61.98
0400	PURCHASED PROPERTY SERVICES	500.00	.00	500.00	.00
0500	OTHER PURCHASED SERVICES	8,950.00	4,920.50	4,029.50	54.98
0600	SUPPLIES	30,500.00	27,026.82	3,473.18	88.61
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	800.00	.00	800.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		2,026,147.50	2,078,023.21	-51,875.71	102.56
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	1,010,891.00	937,155.04	73,735.96	92.71
0200	EMPLOYEE BENEFITS	77,105.00	97,693.99	-20,588.99	126.70
0280	ON-BEHALF	425,580.00	434,968.46	-9,388.46	102.21
0300	PURCHASED PROF AND TECH SERV	1,200.00	255.10	944.90	21.26
0500	OTHER PURCHASED SERVICES	2,400.00	4,708.54	-2,308.54	196.19
0600	SUPPLIES	3,550.00	2,005.58	1,544.42	56.50
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,520,726.00	1,476,786.71	43,939.29	97.11
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	274,728.00	316,574.98	-41,846.98	115.23
0200	EMPLOYEE BENEFITS	57,667.25	61,691.28	-4,024.03	106.98

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0280	ON-BEHALF	79,825.00	108,058.42	-28,233.42	135.37
0300	PURCHASED PROF AND TECH SERV	357,028.00	390,404.89	-33,376.89	109.35
0400	PURCHASED PROPERTY SERVICES	7,200.00	4,369.96	2,830.04	60.69
0500	OTHER PURCHASED SERVICES	62,247.00	58,608.83	3,638.17	94.16
0600	SUPPLIES	25,000.00	42,064.74	-17,064.74	168.26
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	26,500.00	22,978.75	3,521.25	86.71
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		890,195.25	1,004,751.85	-114,556.60	112.87
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	1,140,449.00	1,137,657.53	2,791.47	99.76
0200	EMPLOYEE BENEFITS	142,956.25	190,955.54	-47,999.29	133.58
0280	ON-BEHALF	444,665.00	484,461.32	-39,796.32	108.95
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		1,728,070.25	1,813,074.39	-85,004.14	104.92
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	461,649.00	506,051.87	-44,402.87	109.62
0200	EMPLOYEE BENEFITS	130,596.76	131,381.63	-784.87	100.60
0280	ON-BEHALF	82,081.00	138,530.78	-56,449.78	168.77
0300	PURCHASED PROF AND TECH SERV	47,500.00	22,279.28	25,220.72	46.90
0400	PURCHASED PROPERTY SERVICES	16,204.00	10,351.66	5,852.34	63.88
0500	OTHER PURCHASED SERVICES	125,418.00	125,789.32	-371.32	100.30
0600	SUPPLIES	49,200.00	31,181.60	18,018.40	63.38
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	500.00	.00	500.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		913,148.76	965,566.14	-52,417.38	105.74
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	751,378.00	712,334.90	39,043.10	94.80
0200	EMPLOYEE BENEFITS	277,176.00	257,768.49	19,407.51	93.00
0280	ON-BEHALF	121,388.00	122,479.14	-1,091.14	100.90
0300	PURCHASED PROF AND TECH SERV	8,950.00	6,218.00	2,732.00	69.47
0400	PURCHASED PROPERTY SERVICES	336,304.00	321,157.29	15,146.71	95.50
0500	OTHER PURCHASED SERVICES	150,213.00	138,946.40	11,266.60	92.50
0600	SUPPLIES	752,200.00	835,187.89	-83,187.89	111.06
0700	PROPERTY	85,000.00	24,068.97	60,931.03	28.32
0800	DEBT SERVICE AND MISCELLANEOUS	13,500.00	12,985.32	514.68	96.19
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		2,496,109.00	2,431,346.40	64,762.60	97.41
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	1,146,350.00	958,391.96	187,958.04	83.60
0200	EMPLOYEE BENEFITS	407,352.01	335,883.79	71,468.22	82.46

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0280	ON-BEHALF	176,640.00	167,465.42	9,174.58	94.81
0300	PURCHASED PROF AND TECH SERV	15,450.00	13,251.82	2,198.18	85.77
0400	PURCHASED PROPERTY SERVICES	95,425.00	13,866.76	81,558.24	14.53
0500	OTHER PURCHASED SERVICES	73,774.00	68,069.73	5,704.27	92.27
0600	SUPPLIES	521,250.00	460,575.10	60,674.90	88.36
0700	PROPERTY	.00	26,594.00	-26,594.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	11,000.00	7,799.35	3,200.65	70.90
TOTAL 2700 STUDENT TRANSPORTATION		2,447,241.01	2,051,897.93	395,343.08	83.85
3100 FOOD SERVICE OPERATION					
0280	ON-BEHALF	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00
3200 DAY CARE OPERATIONS					
0280	ON-BEHALF	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	1,500.00	-1,500.00	.00
0200	EMPLOYEE BENEFITS	.00	235.04	-235.04	.00
0280	ON-BEHALF	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	1,000.00	690.00	310.00	69.00
0600	SUPPLIES	1,000.00	9.69	990.31	.97
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		2,000.00	2,434.73	-434.73	121.74
3400 ADULT EDUCATION OPERATIONS					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	142,108.00	142,110.34	-2.34	100.00
TOTAL 5100 DEBT SERVICE		142,108.00	142,110.34	-2.34	100.00
5200 FUND TRANSFERS					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	57,411.00	59,237.00	-1,826.00	103.18

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TOTAL 5200	FUND TRANSFERS	57,411.00	59,237.00	-1,826.00	103.18
5300	CONTINGENCY				
0840	CONTINGENCY	2,787,991.92	.00	2,787,991.92	.00
TOTAL 5300	CONTINGENCY	2,787,991.92	.00	2,787,991.92	.00
TOTAL EXPENDITURES		31,853,594.00	28,819,791.66	3,033,802.34	90.48
TOTAL FOR GENERAL FUND (1)		.00	3,671,103.62	-3,671,103.62	.00

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% 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	253.71	253.71	.00	100.00
	TOTAL EARNINGS ON INVESTMENTS	253.71	253.71	.00	100.00
STUDENT ACTIVITIES					
1740	STUDENT FEES	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES					
1810	DAY CARE FEES	.00	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	40,555.78	59,918.57	-19,362.79	147.74
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	1,207.65	-1,207.65	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	40,555.78	61,126.22	-20,570.44	150.72
	TOTAL REVENUE FROM LOCAL SOURCES	40,809.49	61,379.93	-20,570.44	150.41
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	.00	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00	.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,087,200.86	1,125,222.09	-38,021.23	103.50
	TOTAL RESTRICTED	1,087,200.86	1,125,222.09	-38,021.23	103.50
UNDEFINED REV TYPE					

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3700	STATE GRANTS THRU INTERMEDIATE	10,563.89	16,276.14	-5,712.25	154.07
	TOTAL UNDEFINED REV TYPE	10,563.89	16,276.14	-5,712.25	154.07
REVENUE FOR ON BEHALF PAYMENTS					
3900	REVENUE FOR/ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	1,097,764.75	1,141,498.23	-43,733.48	103.98
REVENUE FROM FEDERAL SOURCES					
RESTRICTED DIRECT					
4300	RESTRICTED DIRECT FEDERAL	125,000.00	176,615.74	-51,615.74	141.29
	TOTAL RESTRICTED DIRECT	125,000.00	176,615.74	-51,615.74	141.29
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	3,806,110.08	3,385,138.88	420,971.20	88.94
	TOTAL RESTRICTED THROUGH THE STATE	3,806,110.08	3,385,138.88	420,971.20	88.94
THROUGH INTERMEDIATE AGENCIES					
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	3,931,110.08	3,561,754.62	369,355.46	90.60
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	63,034.00	59,237.00	3,797.00	93.98
5231	NCLB TRANSFER FROM TITLE II	.00	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00	.00
5251	FLEX FOCUS TRANSFER FROM ESS	29,546.37	29,546.37	.00	100.00
5252	FLEX FOCUS TSFR FROM PD	.00	.00	.00	.00
5253	FLEX FOCUS TSFR INST RESOURCES	.00	.00	.00	.00
5261	FLEX FOCUS TSFR TO OPERATIONS	-29,546.37	-29,546.37	.00	100.00
	TOTAL INTERFUND TRANSFERS	63,034.00	59,237.00	3,797.00	93.98
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

ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	63,034.00	59,237.00	3,797.00	93.98
TOTAL RECEIPTS	5,132,718.32	4,823,869.78	308,848.54	93.98
TOTAL REVENUES	5,132,718.32	4,823,869.78	308,848.54	93.98

Spencer County Board of Education

ANNUAL FINANCIAL REPORT FOR FY 2022

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
0000 RESTRICT TO REV & BAL SHT ONLY					
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00	.00
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	2,058,961.66	2,006,950.84	52,010.82	97.47
0200	EMPLOYEE BENEFITS	663,514.87	592,520.45	70,994.42	89.30
0300	PURCHASED PROF AND TECH SERV	52,093.00	60,187.74	-8,094.74	115.54
0400	PURCHASED PROPERTY SERVICES	3,000.00	.00	3,000.00	.00
0500	OTHER PURCHASED SERVICES	24,952.00	23,893.50	1,058.50	95.76
0600	SUPPLIES	735,350.66	735,800.00	-449.34	100.06
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	62,410.00	43,542.25	18,867.75	69.77
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		3,600,282.19	3,462,894.78	137,387.41	96.18
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	182,285.00	183,138.70	-853.70	100.47
0200	EMPLOYEE BENEFITS	53,101.60	35,700.68	17,400.92	67.23
0300	PURCHASED PROF AND TECH SERV	70,637.47	73,867.52	-3,230.05	104.57
0500	OTHER PURCHASED SERVICES	1,000.00	137.80	862.20	13.78
0600	SUPPLIES	36,362.00	4,079.94	32,282.06	11.22
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		343,386.07	296,924.64	46,461.43	86.47
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	295,692.42	315,012.10	-19,319.68	106.53
0200	EMPLOYEE BENEFITS	91,855.27	100,346.38	-8,491.11	109.24
0300	PURCHASED PROF AND TECH SERV	8,800.00	7,578.95	1,221.05	86.12
0400	PURCHASED PROPERTY SERVICES	2,650.00	1,598.18	1,051.82	60.31
0500	OTHER PURCHASED SERVICES	6,751.00	1,557.12	5,193.88	23.07
0600	SUPPLIES	29,759.66	10,552.60	19,207.06	35.46
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		435,508.35	436,645.33	-1,136.98	100.26
2300 DISTRICT ADMIN SUPPORT					
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	11.70	-11.70	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00

Spencer County Board of Education



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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	11.70	-11.70	.00
2400 SCHOOL ADMIN SUPPORT					
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
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.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	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	4,088.16	-4,088.16	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	4,088.16	-4,088.16	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	.00	14,208.32	-14,208.32	.00
0200	EMPLOYEE BENEFITS	.00	4,916.08	-4,916.08	.00
0300	PURCHASED PROF AND TECH SERV	31,908.00	31,906.24	1.76	99.99
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	223,830.50	98,651.28	125,179.22	44.07
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		255,738.50	149,681.92	106,056.58	58.53
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	7,000.00	38,828.32	-31,828.32	554.69
0200	EMPLOYEE BENEFITS	2,422.00	13,357.93	-10,935.93	551.52
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	3,600.00	571.68	3,028.32	15.88
TOTAL 2700 STUDENT TRANSPORTATION		13,022.00	52,757.93	-39,735.93	405.14
3100 FOOD SERVICE OPERATION					
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00

Spencer County Board of Education



ANNUAL FINANCIAL REPORT FOR FY 2022

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
3200 DAY CARE OPERATIONS					
0100	SALARIES PERSONNEL SERVICES	262,685.22	137,702.44	124,982.78	52.42
0200	EMPLOYEE BENEFITS	33,618.00	69,299.30	-35,681.30	206.14
0600	SUPPLIES	4,234.98	18,340.07	-14,105.09	433.06
TOTAL 3200 DAY CARE OPERATIONS		300,538.20	225,341.81	75,196.39	74.98
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	135,670.00	133,519.76	2,150.24	98.42
0200	EMPLOYEE BENEFITS	13,563.00	12,986.10	576.90	95.75
0300	PURCHASED PROF AND TECH SERV	5,379.00	4,951.00	428.00	92.04
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	890.75	879.68	11.07	98.76
0600	SUPPLIES	24,541.25	27,024.42	-2,483.17	110.12
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	540.00	.00	540.00	.00
TOTAL 3300 COMMUNITY SERVICES		180,584.00	179,360.96	1,223.04	99.32
3400 ADULT EDUCATION OPERATIONS					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.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 3400 ADULT EDUCATION OPERATIONS		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	3,659.01	3,659.01	.00	100.00
TOTAL 5200 FUND TRANSFERS		3,659.01	3,659.01	.00	100.00
TOTAL EXPENDITURES		5,132,718.32	4,811,366.24	321,352.08	93.74
TOTAL FOR SPECIAL REVENUE (2)		.00	12,503.54	-12,503.54	.00

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ANNUAL FINANCIAL REPORT FOR FY 2022

DISTRICT ACTIVITY - ANNUAL (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	236,769.62	-236,769.62	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	.00	.00	.00
1740	STUDENT FEES	.00	55.00	-55.00	.00
1750	REVENUE FROM ENTERPRISE ACT	.00	.00	.00	.00
1790	OTHER DISTRICT/STDT ACTIVITY	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES		.00	55.00	-55.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	2,100.00	-2,100.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	2,100.00	-2,100.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	2,155.00	-2,155.00	.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	208,157.28	-208,157.28	.00
TOTAL INTERFUND TRANSFERS		.00	208,157.28	-208,157.28	.00
TOTAL OTHER RECEIPTS		.00	208,157.28	-208,157.28	.00
TOTAL RECEIPTS		.00	210,312.28	-210,312.28	.00
TOTAL REVENUES		.00	447,081.90	-447,081.90	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DISTRICT ACTIVITY - ANNUAL (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	.00	3,916.90	-3,916.90	.00
0200	EMPLOYEE BENEFITS	.00	123.15	-123.15	.00
0300	PURCHASED PROF AND TECH SERV	.00	2,399.99	-2,399.99	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	178.80	-178.80	.00
0600	SUPPLIES	.00	142,713.74	-142,713.74	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	130.00	-130.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION	.00	149,462.58	-149,462.58	.00
2100 STUDENT SUPPORT SERVICES					
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 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600	SUPPLIES	.00	788.25	-788.25	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	788.25	-788.25	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	.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	150,250.83	-150,250.83	.00

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DISTRICT ACTIVITY - ANNUAL (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL FOR DISTRICT ACTIVITY - ANNUAL (21)	.00	296,831.07	-296,831.07	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DIST ACTIVITY (SPEC REV MY) (22)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	.00	.00	.00
1720	BOOKSTORE SALES	.00	.00	.00	.00
1740	STUDENT FEES	.00	.00	.00	.00
1750	REVENUE FROM ENTERPRISE ACT	.00	.00	.00	.00
1790	OTHER DISTRICT/STDT ACTIVITY	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.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

ANNUAL FINANCIAL REPORT FOR FY 2022

DIST ACTIVITY (SPEC REV MY) (22)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION	.00	.00	.00	.00
2100 STUDENT SUPPORT SERVICES					
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV					
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION					
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR DIST ACTIVITY (SPEC REV MY) (22)	.00	.00	.00	.00

Spencer County Board of Education



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SCH ACTIVITY (SPEC REV ANN) (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% 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	1,489.10	-1,489.10	.00
TOTAL EARNINGS ON INVESTMENTS		.00	1,489.10	-1,489.10	.00
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	132,561.73	-132,561.73	.00
1730	CLUB & OTHER DUES	.00	14,412.90	-14,412.90	.00
1740	STUDENT FEES	.00	262,205.79	-262,205.79	.00
1750	REVENUE FROM ENTERPRISE ACT	.00	95,535.78	-95,535.78	.00
1760	BOARD CONTRIBUTIONS (ACTIVITY)	.00	468.30	-468.30	.00
1790	OTHER DISTRICT/STDT ACTIVITY	.00	238,682.24	-238,682.24	.00
TOTAL STUDENT ACTIVITIES		.00	743,866.74	-743,866.74	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	154,073.31	-154,073.31	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
1994	CKS RET FOR INSUFFICIENT FUNDS	.00	-265.00	265.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	153,808.31	-153,808.31	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	899,164.15	-899,164.15	.00
TOTAL RECEIPTS		.00	899,164.15	-899,164.15	.00
TOTAL REVENUES		.00	899,164.15	-899,164.15	.00

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SCH ACTIVITY (SPEC REV ANN) (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	63,232.13	-63,232.13	.00
0400 PURCHASED PROPERTY SERVICES	.00	10,096.00	-10,096.00	.00
0500 OTHER PURCHASED SERVICES	.00	10,704.37	-10,704.37	.00
0600 SUPPLIES	.00	277,161.51	-277,161.51	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	261,377.17	-261,377.17	.00
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	622,571.18	-622,571.18	.00
2100 STUDENT SUPPORT SERVICES				
0600 SUPPLIES	.00	416.00	-416.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	416.00	-416.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0600 SUPPLIES	.00	12,779.41	-12,779.41	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	-20.00	20.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	12,759.41	-12,759.41	.00
2700 STUDENT TRANSPORTATION				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
3900 OTHER NON-INSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	850.00	-850.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	3,769.48	-3,769.48	.00
0500 OTHER PURCHASED SERVICES	.00	1,800.00	-1,800.00	.00
0600 SUPPLIES	.00	6,008.85	-6,008.85	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	3,933.48	-3,933.48	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 3900 OTHER NON-INSTRUCTION	.00	16,361.81	-16,361.81	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	208,157.28	-208,157.28	.00
TOTAL 5200 FUND TRANSFERS	.00	208,157.28	-208,157.28	.00

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SCH ACTIVITY (SPEC REV ANN) (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL EXPENDITURES	.00	860,265.68	-860,265.68	.00
TOTAL FOR SCH ACTIVITY (SPEC REV ANN) (25)	.00	38,898.47	-38,898.47	.00

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CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% 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	789.61	-789.61	.00
TOTAL EARNINGS ON INVESTMENTS		.00	789.61	-789.61	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	789.61	-789.61	.00
REVENUE FROM STATE SOURCES					
EXPENDITURE REIMBURSEMENTS					
3131 STATE MISCELLANEOUS REIMB.		.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00	.00
RESTRICTED					
3200 RESTRICTED STATE REVENUE		282,082.00	282,082.00	.00	100.00
TOTAL RESTRICTED		282,082.00	282,082.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		282,082.00	282,082.00	.00	100.00
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		282,082.00	282,871.61	-789.61	100.28
TOTAL REVENUES		282,082.00	282,871.61	-789.61	100.28

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		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2600 PLANT OPERATIONS & MAINTENANCE					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	282,082.00	63,514.00	218,568.00	22.52
TOTAL 5200 FUND TRANSFERS		282,082.00	63,514.00	218,568.00	22.52
TOTAL EXPENDITURES		282,082.00	63,514.00	218,568.00	22.52
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	219,357.61	-219,357.61	.00

Spencer County Board of Education



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BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% 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		2,528,022.00	2,602,458.00	-74,436.00	102.94
TOTAL AD VALOREM TAXES		2,528,022.00	2,602,458.00	-74,436.00	102.94
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		8,000.00	15,591.47	-7,591.47	194.89
TOTAL EARNINGS ON INVESTMENTS		8,000.00	15,591.47	-7,591.47	194.89
OTHER REVENUE FROM LOCAL SOURCES					
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		2,536,022.00	2,618,049.47	-82,027.47	103.23
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		1,010,838.00	955,011.00	55,827.00	94.48
TOTAL RESTRICTED		1,010,838.00	955,011.00	55,827.00	94.48
TOTAL REVENUE FROM STATE SOURCES		1,010,838.00	955,011.00	55,827.00	94.48
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					
5311 SALE OF LAND & IMPROVEMENTS		.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00	.00

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BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	3,546,860.00	3,573,060.47	-26,200.47	100.74
TOTAL REVENUES	3,546,860.00	3,573,060.47	-26,200.47	100.74

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		BUDGET	YR TO DATE	AVAIL	%
BUILDING FUND (5 CENT LEVY) (320)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4700 BUILDING IMPROVEMENTS					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0840	CONTINGENCY	796,749.00	.00	796,749.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		796,749.00	.00	796,749.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	2,750,111.00	3,031,183.76	-281,072.76	110.22
TOTAL 5200 FUND TRANSFERS		2,750,111.00	3,031,183.76	-281,072.76	110.22
TOTAL EXPENDITURES		3,546,860.00	3,031,183.76	515,676.24	85.46
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		.00	541,876.71	-541,876.71	.00

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CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% 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	2,363.03	-2,363.03	.00
TOTAL EARNINGS ON INVESTMENTS		.00	2,363.03	-2,363.03	.00
OTHER REVENUE FROM LOCAL SOURCES					
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
1997 OTHER REIMBURSEMENTS		.00	15,600.00	-15,600.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	15,600.00	-15,600.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	17,963.03	-17,963.03	.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	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00	.00
TOTAL RECEIPTS		.00	17,963.03	-17,963.03	.00
TOTAL REVENUES		.00	17,963.03	-17,963.03	.00

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		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4100 LAND/SITE ACQUISITIONS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.25	-.25	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	-711.25	711.25	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	-711.00	711.00	.00
4600 SITE IMPROVEMENT					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	3,320.99	-3,320.99	.00
0400	PURCHASED PROPERTY SERVICES	.00	471,307.36	-471,307.36	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	80,048.40	-80,048.40	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	554,676.75	-554,676.75	.00
4900 OTHER - FACILITIES					
0600	SUPPLIES	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		.00	.00	.00	.00
5100 DEBT SERVICE					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00

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		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CONSTRUCTION FUND (360)					
	TOTAL 5100 DEBT SERVICE	.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	553,965.75	-553,965.75	.00
	TOTAL FOR CONSTRUCTION FUND (360)	.00	-536,002.72	536,002.72	.00

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DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	1,007.53	1,007.53	.00	100.00
	TOTAL EARNINGS ON INVESTMENTS	1,007.53	1,007.53	.00	100.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,007.53	1,007.53	.00	100.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	.00	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900	REVENUE FOR/ON BEHALF PAYMENTS	321,938.00	321,938.37	-.37	100.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	321,938.00	321,938.37	-.37	100.00
	TOTAL REVENUE FROM STATE SOURCES	321,938.00	321,938.37	-.37	100.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
5120	BOND PREMIUM OR DISCOUNT	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	3,031,183.76	3,031,183.76	.00	100.00
	TOTAL INTERFUND TRANSFERS	3,031,183.76	3,031,183.76	.00	100.00
	TOTAL OTHER RECEIPTS	3,031,183.76	3,031,183.76	.00	100.00
	TOTAL RECEIPTS	3,354,129.29	3,354,129.66	-.37	100.00
	TOTAL REVENUES	3,354,129.29	3,354,129.66	-.37	100.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	3,354,129.29	3,354,129.66	-.37	100.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		3,354,129.29	3,354,129.66	-.37	100.00
TOTAL EXPENDITURES		3,354,129.29	3,354,129.66	-.37	100.00
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00	.00

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		197,900.00	326,760.44	-128,860.44	165.11
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		400.00	1,848.71	-1,448.71	462.18
TOTAL EARNINGS ON INVESTMENTS		400.00	1,848.71	-1,448.71	462.18
FOOD SERVICE					
1611 REIMBURSABLE SCHOOL LUNCH PROG		.00	8,693.62	-8,693.62	.00
1612 REIMBURSABLE SCH BREAKFAST PRG		.00	.00	.00	.00
1613 REIMBURSABLE SPECIAL MILK PROG		.00	.00	.00	.00
1620 NON-REIMBURSABLE PROGRAMS		.00	.00	.00	.00
1621 NON-REIMBURSABLE LUNCH PROG		.00	4,041.31	-4,041.31	.00
1622 NON-REIMBURSABLE BREAKFAST PRG		.00	.00	.00	.00
1623 NON-REIMBURSABLE MILK PROGRAM		.00	.00	.00	.00
1624 NON-REIMBURSABLE A LA CARTE PRG		50,000.00	9,580.16	40,419.84	19.16
1629 NON-REIMBURSABLE OTHER FOOD PRG		.00	.00	.00	.00
1630 SPECIAL FUNCTIONS		20,000.00	21,690.32	-1,690.32	108.45
1637 VENDING REBATE		.00	.00	.00	.00
1650 SUMMER FOOD LOCAL INCOME		.00	.00	.00	.00
TOTAL FOOD SERVICE		70,000.00	44,005.41	25,994.59	62.86
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		1,500.00	1.75	1,498.25	.12
1994 CKS RET FOR INSUFFICIENT FUNDS		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		1,500.00	1.75	1,498.25	.12
TOTAL REVENUE FROM LOCAL SOURCES		71,900.00	45,855.87	26,044.13	63.78
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		11,500.00	10,982.63	517.37	95.50
TOTAL RESTRICTED		11,500.00	10,982.63	517.37	95.50
REVENUE FOR ON BEHALF PAYMENTS					

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3900	REVENUE FOR/ON BEHALF PAYMENTS	98,374.00	92,591.48	5,782.52	94.12
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	98,374.00	92,591.48	5,782.52	94.12
	TOTAL REVENUE FROM STATE SOURCES	109,874.00	103,574.11	6,299.89	94.27
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	1,223,000.00	2,061,794.70	-838,794.70	168.59
	TOTAL RESTRICTED THROUGH THE STATE	1,223,000.00	2,061,794.70	-838,794.70	168.59
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	148,715.00	85,712.00	63,003.00	57.64
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	148,715.00	85,712.00	63,003.00	57.64
	TOTAL REVENUE FROM FEDERAL SOURCES	1,371,715.00	2,147,506.70	-775,791.70	156.56
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	1,553,489.00	2,296,936.68	-743,447.68	147.86
	TOTAL REVENUES	1,751,389.00	2,623,697.12	-872,308.12	149.81

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	485,898.00	532,493.08	-46,595.08	109.59
0200	EMPLOYEE BENEFITS	183,658.00	185,243.34	-1,585.34	100.86
0280	ON-BEHALF	98,374.00	92,591.48	5,782.52	94.12
0300	PURCHASED PROF AND TECH SERV	3,150.00	4,959.40	-1,809.40	157.44
0400	PURCHASED PROPERTY SERVICES	10,000.00	4,409.60	5,590.40	44.10
0500	OTHER PURCHASED SERVICES	7,360.00	2,845.55	4,514.45	38.66
0600	SUPPLIES	903,890.00	1,126,625.65	-222,735.65	124.64
0700	PROPERTY	.00	34,222.51	-34,222.51	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,275.00	1.40	3,273.60	.04
0840	CONTINGENCY	55,784.00	.00	55,784.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		1,751,389.00	1,983,392.01	-232,003.01	113.25
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	76,583.00	-76,583.00	.00
TOTAL 5200 FUND TRANSFERS		.00	76,583.00	-76,583.00	.00
TOTAL EXPENDITURES		1,751,389.00	2,059,975.01	-308,586.01	117.62
TOTAL FOR FOOD SERVICE FUND (51)		.00	563,722.11	-563,722.11	.00

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DAY CARE (52)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	34,140.00	-34,140.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		100.00	662.45	-562.45	662.45
TOTAL EARNINGS ON INVESTMENTS		100.00	662.45	-562.45	662.45
COMMUNITY SERVICE ACTIVITIES					
1810 DAY CARE FEES		376,000.00	321,389.55	54,610.45	85.48
TOTAL COMMUNITY SERVICE ACTIVITIES		376,000.00	321,389.55	54,610.45	85.48
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
1994 CKS RET FOR INSUFFICIENT FUNDS		.00	.00	.00	.00
1997 OTHER REIMBURSEMENTS		14,000.00	8,918.00	5,082.00	63.70
TOTAL OTHER REVENUE FROM LOCAL SOURCES		14,000.00	8,918.00	5,082.00	63.70
TOTAL REVENUE FROM LOCAL SOURCES		390,100.00	330,970.00	59,130.00	84.84
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		300.00	.00	300.00	.00
TOTAL RESTRICTED		300.00	.00	300.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900 REVENUE FOR/ON BEHALF PAYMENTS		37,000.00	15,117.72	21,882.28	40.86
TOTAL REVENUE FOR ON BEHALF PAYMENTS		37,000.00	15,117.72	21,882.28	40.86
TOTAL REVENUE FROM STATE SOURCES		37,300.00	15,117.72	22,182.28	40.53
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					

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		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
DAY CARE (52)					
4500	RESTRICTED FED THRU STATE	12,000.00	4,826.48	7,173.52	40.22
	TOTAL RESTRICTED THROUGH THE STATE	12,000.00	4,826.48	7,173.52	40.22
	TOTAL REVENUE FROM FEDERAL SOURCES	12,000.00	4,826.48	7,173.52	40.22
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	439,400.00	350,914.20	88,485.80	79.86
	TOTAL REVENUES	439,400.00	385,054.20	54,345.80	87.63

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		BUDGET	YR TO DATE	AVAIL	%
DAY CARE (52)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3200 DAY CARE OPERATIONS					
0100	SALARIES PERSONNEL SERVICES	163,025.00	82,804.54	80,220.46	50.79
0200	EMPLOYEE BENEFITS	57,797.00	28,173.05	29,623.95	48.74
0280	ON-BEHALF	37,000.00	15,117.72	21,882.28	40.86
0300	PURCHASED PROF AND TECH SERV	1,070.00	312.00	758.00	29.16
0500	OTHER PURCHASED SERVICES	1,200.00	661.44	538.56	55.12
0600	SUPPLIES	25,350.00	40,988.02	-15,638.02	161.69
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,600.00	50.00	2,550.00	1.92
0840	CONTINGENCY	20,000.00	.00	20,000.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		308,042.00	168,106.77	139,935.23	54.57
5200 FUND TRANSFERS					
0900	OTHER ITEMS	131,358.00	.00	131,358.00	.00
TOTAL 5200 FUND TRANSFERS		131,358.00	.00	131,358.00	.00
TOTAL EXPENDITURES		439,400.00	168,106.77	271,293.23	38.26
TOTAL FOR DAY CARE (52)		.00	216,947.43	-216,947.43	.00

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GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
UNDEFINED REV SOURCE					
UNDEFINED REV TYPE					
0940	LOSS ON SALE OF CAPT ASSET	.00	.00	.00	.00
	TOTAL UNDEFINED REV TYPE	.00	.00	.00	.00
	TOTAL UNDEFINED REV SOURCE	.00	.00	.00	.00
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.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					
5341	GAIN/LOSS ON SALE OF ASSETS	.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	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

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GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00

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GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300	COMMUNITY SERVICES	.00	.00	.00	.00
3400	ADULT EDUCATION OPERATIONS				
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3400	ADULT EDUCATION OPERATIONS	.00	.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)		.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.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

ANNUAL FINANCIAL REPORT FOR FY 2022

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.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

ANNUAL FINANCIAL REPORT FOR FY 2022

DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% 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

ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	31,853,594.00	32,490,895.28	-637,301.28	102.00
TOTAL OF EXPENDITURES FUND 1	31,853,594.00	28,819,791.66	3,033,802.34	90.48
TOTAL FOR FUND 1	.00	3,671,103.62	-3,671,103.62	.00
TOTAL OF REVENUES FUND 2	5,132,718.32	4,823,869.78	308,848.54	93.98
TOTAL OF EXPENDITURES FUND 2	5,132,718.32	4,811,366.24	321,352.08	93.74
TOTAL FOR FUND 2	.00	12,503.54	-12,503.54	.00
TOTAL OF REVENUES FUND 21	.00	447,081.90	-447,081.90	.00
TOTAL OF EXPENDITURES FUND 21	.00	150,250.83	-150,250.83	.00
TOTAL FOR FUND 21	.00	296,831.07	-296,831.07	.00
TOTAL OF REVENUES FUND 22	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 22	.00	.00	.00	.00
TOTAL FOR FUND 22	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	.00	899,164.15	-899,164.15	.00
TOTAL OF EXPENDITURES FUND 25	.00	860,265.68	-860,265.68	.00
TOTAL FOR FUND 25	.00	38,898.47	-38,898.47	.00
TOTAL OF REVENUES FUND 310	282,082.00	282,871.61	-789.61	100.28
TOTAL OF EXPENDITURES FUND 310	282,082.00	63,514.00	218,568.00	22.52
TOTAL FOR FUND 310	.00	219,357.61	-219,357.61	.00
TOTAL OF REVENUES FUND 320	3,546,860.00	3,573,060.47	-26,200.47	100.74
TOTAL OF EXPENDITURES FUND 320	3,546,860.00	3,031,183.76	515,676.24	85.46
TOTAL FOR FUND 320	.00	541,876.71	-541,876.71	.00
TOTAL OF REVENUES FUND 360	.00	17,963.03	-17,963.03	.00
TOTAL OF EXPENDITURES FUND 360	.00	553,965.75	-553,965.75	.00
TOTAL FOR FUND 360	.00	-536,002.72	536,002.72	.00
TOTAL OF REVENUES FUND 400	3,354,129.29	3,354,129.66	-.37	100.00
TOTAL OF EXPENDITURES FUND 400	3,354,129.29	3,354,129.66	-.37	100.00
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,751,389.00	2,623,697.12	-872,308.12	149.81
TOTAL OF EXPENDITURES FUND 51	1,751,389.00	2,059,975.01	-308,586.01	117.62
TOTAL FOR FUND 51	.00	563,722.11	-563,722.11	.00
TOTAL OF REVENUES FUND 52	439,400.00	385,054.20	54,345.80	87.63
TOTAL OF EXPENDITURES FUND 52	439,400.00	168,106.77	271,293.23	38.26
TOTAL FOR FUND 52	.00	216,947.43	-216,947.43	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	.00	.00	.00
TOTAL FOR FUND 8	.00	.00	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2022

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
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				
GRAND TOTAL OF REVENUES	43,006,043.32	45,525,694.51	-2,519,651.19	105.86
GRAND TOTAL OF EXPENDITURES	43,006,043.32	39,964,453.95	3,041,589.37	92.93
GRAND TOTAL	.00	5,561,240.56	-5,561,240.56	.00

** END OF REPORT - Generated by Greg Murphy **

BALANCE SHEET REPORT FOR FY2022

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,703,074.76
TAXES RECEIVABLE		164,639.96
RECEIVABLE FROM SPECIAL REV FN		8,515.39
ACCOUNTS RECEIVABLE		25,533.38
PREPAID EXPENDITURES		127,513.04
TOTAL ASSETS		4,029,276.53
LIABILITIES		
ACCOUNTS PAYABLE		-14,968.72
ACCR SALARIES & BENEFIT PAYABLE		-31,311.69
TOTAL LIABILITIES		-46,280.41
FUND BALANCE		
NONSPENDABLE-PREPAIDS		-127,513.04
COMMITTED - SICK LEAVE		-286,988.95
ASSIGNED - VACATION PYBL		-87,181.50
UNASSIGNED FUND BALANCE		-3,481,312.63
TOTAL FUND BALANCE FOR FUND 1		-3,982,996.12

BALANCE SHEET REPORT FOR FY2022

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	422,607.30
INTERGOVERNMENT REC- FEDERAL	200,157.25
TOTAL ASSETS	622,764.55
LIABILITIES	
INTERFUND ACCTS PAYABLE	-8,515.39
ACCOUNTS PAYABLE	-8,765.53
ACCR SALARIES & BENEFIT PAYABLE	-83,690.96
ADVANCES FROM GRANTORS	-443,679.59
TOTAL LIABILITIES	-544,651.47
FUND BALANCE	
RESTRICTED GRANTS	-78,113.08
TOTAL FUND BALANCE FOR FUND 2	-78,113.08

BALANCE SHEET REPORT FOR FY2022

DISTRICT ACTIVITY - ANNUAL (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		300,939.83
TOTAL ASSETS		300,939.83
LIABILITIES		
ACCOUNTS PAYABLE		-4,108.76
TOTAL LIABILITIES		-4,108.76
FUND BALANCE		
RESTRICTED - OTHER		-296,831.07
TOTAL FUND BALANCE FOR FUND 21		-296,831.07

BALANCE SHEET REPORT FOR FY2022

SCH ACTIVITY (SPEC REV ANN) (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	5,480.93
OTHER CASH	102,273.87
OTHER CASH	32,275.51
OTHER CASH	163,389.60
TOTAL ASSETS	303,419.91
FUND BALANCE	
RESTRICTED - OTHER	-303,419.91
TOTAL FUND BALANCE FOR FUND 25	-303,419.91

BALANCE SHEET REPORT FOR FY2022

CAPITAL OUTLAY FUND (310)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		219,357.61
TOTAL ASSETS		219,357.61
FUND BALANCE		
RESTRICTED - OTHER		-219,357.61
TOTAL FUND BALANCE FOR FUND 310		-219,357.61

BALANCE SHEET REPORT FOR FY2022

BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,813,199.96
TOTAL ASSETS		3,813,199.96
FUND BALANCE		
RESTRICTED - SFCC ESCROW - PR		-2,227,009.21
RESTRICTED - OTHER		-541,876.71
RESTRICTED - SFCC ESCRW - CUR		-1,044,314.04
TOTAL FUND BALANCE FOR FUND 320		-3,813,199.96

BALANCE SHEET REPORT FOR FY2022

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,999,917.31
ACCOUNTS RECEIVABLE		15,600.00
TOTAL ASSETS		2,015,517.31
LIABILITIES		
ACCOUNTS PAYABLE		-1,328.40
TOTAL LIABILITIES		-1,328.40
FUND BALANCE		
RESTRICTED - FUTURE CONSTR		-2,014,188.91
TOTAL FUND BALANCE FOR FUND 360		-2,014,188.91

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE FUND (51)		ACCOUNT
		BALANCE
ASSETS		
CASH IN BANK		380,204.02
ACCOUNTS RECEIVABLE		245,348.03
INVENTORIES FOR CONSUMPTION		47,523.99
DEFERRED OUTFLOW-OPEB		181,753.00
DEFERRED OUTFLOWS-PENSION		215,192.00
TOTAL ASSETS		1,070,021.04
LIABILITIES		
ACCOUNTS PAYABLE		-49,446.01
ACCR SALARIES & BENEFIT PAYABLE		-4,760.81
ADVANCES FROM GRANTORS/OTHERS		-25,966.07
UNFUNDED OPEB LIABILITIES		-389,294.00
UNFUNDED PENSION LIABILITIES		-1,236,347.00
DEFERRED INFLOW - OPEB LIAB		-76,529.00
DEFERRED INFLOW - PENSION LIAB		-25,809.00
TOTAL LIABILITIES		-1,808,151.89
FUND BALANCE		
RESTRICTED - OPEB LIABILITY		284,070.00
RESTRICTED-PENSION		1,046,964.00
RESTRICTED NET POSITION		-545,379.16
RESTRICTED INVENTORY		-47,523.99
TOTAL FUND BALANCE FOR FUND 51		738,130.85

BALANCE SHEET REPORT FOR FY2022

DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	208,242.98
ACCOUNTS RECEIVABLE	9,772.00
DEFERRED OUTFLOW-OPEB	111,627.00
DEFERRED OUTFLOWS-PENSION	145,726.00
TOTAL ASSETS	475,367.98
LIABILITIES	
ACCOUNTS PAYABLE	-958.29
ACCR SALARIES & BENEFIT PAYABLE	-109.26
UNFUNDED OPEB LIABILITIES	-230,757.00
UNFUNDED PENSION LIABILITIES	-733,790.00
DEFERRED INFLOW - OPEB LIAB	-45,338.00
DEFERRED INFLOW - PENSION LIAB	-16,011.00
TOTAL LIABILITIES	-1,026,963.55
FUND BALANCE	
UNRESTRICTED NET POSITION	-216,947.43
RESTRICTED - OPEB LIABILITY	164,468.00
RESTRICTED-PENSION	604,075.00
TOTAL FUND BALANCE FOR FUND 52	551,595.57

BALANCE SHEET REPORT FOR FY2022

GOVERNMENTAL ASSETS (8)		ACCOUNT BALANCE
ASSETS		
LAND		997,705.43
LAND IMPROVEMENTS		2,809,020.00
ACCUM DEP-LAND IMPROVEMENTS		-698,770.30
BUILDING & BUILDING IMPROVE		64,926,341.91
ACCUM DEP-BUILDINGS & IMPROVE		-16,864,529.23
TECHNOLOGY EQUIPMENT		1,980,529.53
ACCUM DEP-TECHNOLOGY		-1,918,707.54
VEHICLES		3,162,979.60
ACCUM DEP-VEHICLES		-1,971,481.58
GENERAL EQUIPMENT		837,025.91
ACCUM DEP-GENERAL EQUIPMENT		-534,527.88
CONSTRUCTION WORK IN PROGRESS		5,572,184.00
TOTAL ASSETS		58,297,769.85
FUND BALANCE		
INVESTMENTS GOVERNMENTAL ASSET		-58,297,769.85
TOTAL FUND BALANCE FOR FUND 8		-58,297,769.85

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
TECHNOLOGY EQUIPMENT		21,780.00
ACCUM DEP-TECHNOLOGY		-21,780.00
GENERAL EQUIPMENT		1,391,629.91
ACCUM DEP-GENERAL EQUIPMENT		-969,558.66
TOTAL ASSETS		422,071.25
FUND BALANCE		
NET INVEST IN CAPITAL ASSETS		-422,071.25
TOTAL FUND BALANCE FOR FUND 81		-422,071.25

BALANCE SHEET REPORT FOR FY2022

DAY CARE ASSETS (82)		ACCOUNT BALANCE
ASSETS		
TECHNOLOGY EQUIPMENT		1,419.00
ACCUM DEP-TECHNOLOGY		-1,419.00
TOTAL ASSETS		.00

BALANCE SHEET REPORT FOR FY2022

DAY CARE ASSETS (82)	ACCOUNT BALANCE
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