



# Every Child Every Day

**SUPERINTENDENT**  
TONYA HORNE-WILLIAMS

**BOARD CHAIR - DISTRICT 3**  
WILLIAM NEWSOME, JR.  
**MEMBER - DISTRICT 2**  
DR. CHANDRA VARIA  
**MEMBER - DISTRICT 5**  
STEVE SLONE

**VICE-CHAIR - DISTRICT 1**  
LINDA GEARHEART  
**MEMBER - DISTRICT 4**  
KEITH SMALLWOOD

**Consent Agenda Item (Action Item): Receive FY 2025 Financial Audit Report, FY 2025 Annual Financial Report, and Final FY 2025 Balance Sheet.**

**Applicable State or Regulations:** KRS 156.275 BOE Policy 04.9

**Fiscal/Budgetary Impact:** N/A

**History/Background:** School districts are required by state law to have annual audits by independent certified public accounting firms. The attached report was completed by Cloyd & Associates, PSC, CPA's. At the school level items are noted in relation to the financial records of the school activity funds.

**Recommended Action:** Receive reports.

**Contact Person(s):** Tiffany Warrix Campbell, Director of Finance

\_\_\_\_\_  
Principal

*Tiffany Warrix Campbell*

Director

\_\_\_\_\_  
Superintendent

*Tonya Horne-Williams*

**Date:**

The Floyd County Board of Education does not discriminate on the basis of race, color, national origin, age, religion, marital status, sex, or disability in employment, educational programs, or activities as set forth in Title IX & VI, and in Section 504.

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	8,166,053.48	8,166,053.48	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	4,900,000.00	5,211,367.30	-311,367.30	106.35
1111A PROPERTY TAX AIRCRAFT	.00	.00	.00	.00
1111B PROPERTY TAX DOC BOATS	.00	87.27	-87.27	.00
1111I PROPERTY TAX INV	335,000.00	334,751.69	248.31	99.93
1111T PROPERTY TAX TANG 45	325,000.00	352,285.44	-27,285.44	108.40
1111W PROPERTY TAX PUB WH	31,000.00	50,809.18	-19,809.18	163.90
1115 DELINQUENT PROPERTY TAX	600,000.00	796,290.86	-196,290.86	132.72
1117 MOTOR VEHICLE TAX	1,940,000.00	2,119,518.89	-179,518.89	109.25
1118C UNMINED MINERAL COAL	.00	.00	.00	.00
1118G UNMINED MINERAL GAS AND OIL	270,000.00	250,906.10	19,093.90	92.93
1119 FRANCHISE TAX	2,040,000.00	2,608,403.18	-568,403.18	127.86
TOTAL AD VALOREM TAXES	10,441,000.00	11,724,419.91	-1,283,419.91	112.29
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	650.00	775.49	-125.49	119.31
TOTAL PENALTIES & INTEREST ON TAXES	650.00	775.49	-125.49	119.31
OTHER TAXES				
1191 OMITTED PROPERTY TAX	95,000.00	57,088.59	37,911.41	60.09
TOTAL OTHER TAXES	95,000.00	57,088.59	37,911.41	60.09
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	450,000.00	489,664.43	-39,664.43	108.81
TOTAL EARNINGS ON INVESTMENTS	450,000.00	489,664.43	-39,664.43	108.81
FOOD SERVICE				
1637 VENDING	300.00	88.96	211.04	29.65
TOTAL FOOD SERVICE	300.00	88.96	211.04	29.65
COMMUNITY SERVICE ACTIVITIES				
1819 OTHER FEES-DIGITAL CONVERSION	5,500.00	8,085.00	-2,585.00	147.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL COMMUNITY SERVICE ACTIVITIES	5,500.00	8,085.00	-2,585.00	147.00
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	.00	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	.00	165.00	-165.00	.00
1925 PRIVATE REIMBURSEMENT - PD	.00	.00	.00	.00
1960 SERVICE TO OTHR GOVT UNITS	.00	90.00	-90.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	35,000.00	145,746.94	-110,746.94	416.42
1990 MISCELLANEOUS REVENUE	3,000.00	42,890.82	-39,890.82	999.99
1993 LOCAL MISCELLANEOUS REIMBURSE	.00	2,578.74	-2,578.74	.00
1997 Other Reimbursements	.00	252.00	-252.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	38,000.00	191,723.50	-153,723.50	504.54
TOTAL REVENUE FROM LOCAL SOURCES	11,030,450.00	12,471,845.88	-1,441,395.88	113.07
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	27,514,118.00	27,514,118.00	.00	100.00
TOTAL STATE PROGRAM	27,514,118.00	27,514,118.00	.00	100.00
OTHER STATE FUNDING				
3122 VOCATIONAL TRANSPORTATION	70,000.00	200,041.00	-130,041.00	285.77
3123 STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3125 BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126 SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	70,000.00	200,041.00	-130,041.00	285.77
EXPENDITURE REIMBURSEMENTS				
3130 national board cert reim.	22,000.00	24,000.00	-2,000.00	109.09
3131 Miscellaneous Reimbursement	32,000.00	39,857.70	-7,857.70	124.56
3132 Speech Language Path Reimburse	18,000.00	18,000.00	.00	100.00
TOTAL EXPENDITURE REIMBURSEMENTS	72,000.00	81,857.70	-9,857.70	113.69
REVENUE IN LIEU OF TAXES/STATE				
3800 TELECOMMUNICATIONS TAX	121,000.00	121,809.22	-809.22	100.67
3800U UMC	.00	.00	.00	.00
TOTAL REVENUE IN LIEU OF TAXES/STATE	121,000.00	121,809.22	-809.22	100.67
REVENUE FOR ON BEHALF PAYMENTS				

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3900	ON-BEHALF	14,215,239.00	12,796,441.26	1,418,797.74	90.02
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	14,215,239.00	12,796,441.26	1,418,797.74	90.02
	TOTAL REVENUE FROM STATE SOURCES	41,992,357.00	40,714,267.18	1,278,089.82	96.96
REVENUE FROM FEDERAL SOURCES					
UNRESTRICTED THROUGH THE STATE					
4200	Unrestricted Grants-In-Aid Fed	.00	.00	.00	.00
	TOTAL UNRESTRICTED THROUGH THE STATE	.00	.00	.00	.00
THROUGH INTERMEDIATE AGENCIES					
4700	Federal Reimbursement	230,000.00	321,586.96	-91,586.96	139.82
	TOTAL THROUGH INTERMEDIATE AGENCIES	230,000.00	321,586.96	-91,586.96	139.82
FEDERAL REIMBURSEMENT					
4810	medicaid reimbursement	215,000.00	185,471.65	29,528.35	86.27
	TOTAL FEDERAL REIMBURSEMENT	215,000.00	185,471.65	29,528.35	86.27
	TOTAL REVENUE FROM FEDERAL SOURCES	445,000.00	507,058.61	-62,058.61	113.95
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	1,092,669.44	-1,092,669.44	.00
5220	INDIRECT COSTS TRANSFER	258,000.00	338,759.56	-80,759.56	131.30
	TOTAL INTERFUND TRANSFERS	258,000.00	1,431,429.00	-1,173,429.00	554.82
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	208,000.00	-208,000.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	152,943.46	-152,943.46	.00
5341	SALE OF EQUIPMENT ETC	.00	212.00	-212.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	361,155.46	-361,155.46	.00
LOAN PROCEEDS					
5400	Loan Proceeds	.00	.00	.00	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
	TOTAL LOAN PROCEEDS	.00	.00	.00	.00
	CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
	CAPITAL CONTRIBUTIONS				
5610	Capital Contributions	.00	10,708,435.83	-10,708,435.83	.00
	TOTAL CAPITAL CONTRIBUTIONS	.00	10,708,435.83	-10,708,435.83	.00
	EXTRAORDINARY ITEMS				
5640	EXTRAORDINARY ITEMS	.00	.00	.00	.00
	TOTAL EXTRAORDINARY ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	258,000.00	12,501,020.29	-12,243,020.29	999.99
	TOTAL RECEIPTS	53,725,807.00	66,194,191.96	-12,468,384.96	123.21
	TOTAL REVENUES	61,891,860.48	74,360,245.44	-12,468,384.96	120.15

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	19,144,525.25	17,817,356.75	1,327,168.50	93.07
0200 EMPLOYEE BENEFITS	2,482,220.14	1,763,488.29	718,731.85	71.04
0280 ON-BEHALF	10,305,800.00	9,126,993.78	1,178,806.22	88.56
0300 PURCHASED PROF AND TECH SERV	88,771.59	64,737.87	24,033.72	72.93
0400 PURCHASED PROPERTY SERVICES	92,233.28	89,023.84	3,209.44	96.52
0500 OTHER PURCHASED SERVICES	144,879.62	119,673.58	25,206.04	82.60
0600 SUPPLIES	410,877.03	320,843.22	90,033.81	78.09
0700 PROPERTY	3,120.00	3,120.00	.00	100.00
0800 DEBT SERVICE AND MISCELLANEOUS	49,639.22	62,992.47	-13,353.25	126.90
TOTAL 1000 INSTRUCTION	32,722,066.13	29,368,229.80	3,353,836.33	89.75
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	1,147,481.00	1,034,224.17	113,256.83	90.13
0200 EMPLOYEE BENEFITS	159,435.00	166,507.10	-7,072.10	104.44
0280 ON-BEHALF	425,000.00	471,909.51	-46,909.51	111.04
0300 PURCHASED PROF AND TECH SERV	41,370.10	41,365.00	5.10	99.99
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	27,955.62	8,609.38	19,346.24	30.80
0600 SUPPLIES	67,382.17	57,035.75	10,346.42	84.65
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,868,623.89	1,779,650.91	88,972.98	95.24
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	791,142.59	768,608.16	22,534.43	97.15
0200 EMPLOYEE BENEFITS	125,390.12	120,800.25	4,589.87	96.34
0280 ON-BEHALF	319,215.00	353,146.14	-33,931.14	110.63
0300 PURCHASED PROF AND TECH SERV	400.00	455.00	-55.00	113.75
0400 PURCHASED PROPERTY SERVICES	22,917.90	17,480.72	5,437.18	76.28
0500 OTHER PURCHASED SERVICES	76,952.84	37,270.36	39,682.48	48.43
0600 SUPPLIES	125,399.85	42,448.44	82,951.41	33.85
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,461,418.30	1,340,209.07	121,209.23	91.71
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	401,276.52	354,878.41	46,398.11	88.44
0200 EMPLOYEE BENEFITS	483,436.99	517,957.63	-34,520.64	107.14
0280 ON-BEHALF	170,000.00	183,252.36	-13,252.36	107.80
0300 PURCHASED PROF AND TECH SERV	1,158,638.52	915,879.50	242,759.02	79.05
0400 PURCHASED PROPERTY SERVICES	72,821.79	56,070.84	16,750.95	77.00
0500 OTHER PURCHASED SERVICES	640,650.34	651,623.11	-10,972.77	101.71
0600 SUPPLIES	44,957.67	31,418.73	13,538.94	69.89

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	48,302.31	-16,993.34	65,295.65	-35.18
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,020,084.14	2,694,087.24	325,996.90	89.21
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	3,029,558.84	2,924,377.45	105,181.39	96.53
0200 EMPLOYEE BENEFITS	408,533.95	378,784.71	29,749.24	92.72
0280 ON-BEHALF	1,844,000.00	1,512,063.96	331,936.04	82.00
0300 PURCHASED PROF AND TECH SERV	2,118.24	.00	2,118.24	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	8,513.98	3,905.94	4,608.04	45.88
0600 SUPPLIES	1,378.39	1,378.39	.00	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	5,294,103.40	4,820,510.45	473,592.95	91.05
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	616,549.00	614,129.98	2,419.02	99.61
0200 EMPLOYEE BENEFITS	99,291.00	95,556.37	3,734.63	96.24
0280 ON-BEHALF	175,000.00	184,487.28	-9,487.28	105.42
0300 PURCHASED PROF AND TECH SERV	30,452.44	19,389.79	11,062.65	63.67
0400 PURCHASED PROPERTY SERVICES	14,840.83	19,649.88	-4,809.05	132.40
0500 OTHER PURCHASED SERVICES	135,931.26	65,247.38	70,683.88	48.00
0600 SUPPLIES	120,671.65	143,445.30	-22,773.65	118.87
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	8,946.50	13,624.75	-4,678.25	152.29
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	1,201,682.68	1,155,530.73	46,151.95	96.16
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	2,065,795.00	1,885,946.06	179,848.94	91.29
0200 EMPLOYEE BENEFITS	672,785.00	567,141.25	105,643.75	84.30
0280 ON-BEHALF	486,975.00	454,524.70	32,450.30	93.34
0300 PURCHASED PROF AND TECH SERV	302,366.37	779,253.78	-476,887.41	257.72
0400 PURCHASED PROPERTY SERVICES	655,057.85	719,182.97	-64,125.12	109.79
0500 OTHER PURCHASED SERVICES	883,613.19	862,576.64	21,036.55	97.62
0600 SUPPLIES	2,443,311.72	2,797,558.18	-354,246.46	114.50
0700 PROPERTY	253,515.50	10,846,580.52	-10,593,065.02	999.99
0800 DEBT SERVICE AND MISCELLANEOUS	1,395.00	600.00	795.00	43.01
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	7,764,814.63	18,913,364.10	-11,148,549.47	243.58
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	2,655,688.00	2,330,407.25	325,280.75	87.75
0200 EMPLOYEE BENEFITS	766,514.00	625,832.61	140,681.39	81.65

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0280	ON-BEHALF	450,000.00	429,133.15	20,866.85	95.36
0300	PURCHASED PROF AND TECH SERV	34,704.58	19,652.71	15,051.87	56.63
0400	PURCHASED PROPERTY SERVICES	27,026.81	20,436.53	6,590.28	75.62
0500	OTHER PURCHASED SERVICES	569,548.10	562,555.10	6,993.00	98.77
0600	SUPPLIES	1,024,077.08	618,848.59	405,228.49	60.43
0700	PROPERTY	7,852.00	.00	7,852.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	138,815.56	126,828.07	11,987.49	91.36
TOTAL 2700 STUDENT TRANSPORTATION		5,674,226.13	4,733,694.01	940,532.12	83.42
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	.00	123.42	-123.42	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0280	ON-BEHALF	.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
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	123.42	-123.42	.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	47,879.00	.00	47,879.00	.00
0200	EMPLOYEE BENEFITS	15,183.00	.00	15,183.00	.00
0280	ON-BEHALF	.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
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		63,062.00	.00	63,062.00	.00
4700 BUILDING IMPROVEMENTS					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	462,039.77	462,039.77	.00	100.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 5100 DEBT SERVICE	462,039.77	462,039.77	.00	100.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	601,674.78	279,760.10	321,914.68	46.50
TOTAL 5200 FUND TRANSFERS	601,674.78	279,760.10	321,914.68	46.50
5300 CONTINGENCY				
0840 CONTINGENCY	1,758,064.63	.00	1,758,064.63	.00
TOTAL 5300 CONTINGENCY	1,758,064.63	.00	1,758,064.63	.00
TOTAL EXPENDITURES	61,891,860.48	65,547,199.60	-3,655,339.12	105.91
TOTAL FOR GENERAL FUND (1)	.00	8,813,045.84	-8,813,045.84	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

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 INCOME	1,111.48	3,983.34	-2,871.86	358.38
TOTAL EARNINGS ON INVESTMENTS	1,111.48	3,983.34	-2,871.86	358.38
STUDENT ACTIVITIES				
1720 SALES	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810 Child Care Fees	.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	581,142.90	489,080.72	92,062.18	84.16
1925 PRIVATE REIMBURSEMENT - PD	.00	.00	.00	.00
1929 IN-KIND REVENUE	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	-22,872.40	22,872.40	.00
1993 LOCAL MISCELLANEOUS REIMBURSE	.00	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	581,142.90	466,208.32	114,934.58	80.22
TOTAL REVENUE FROM LOCAL SOURCES	582,254.38	470,191.66	112,062.72	80.75
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	.00	.00	.00	.00
TOTAL STATE PROGRAM	.00	.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3131 Miscellaneous Reimbursement	.00	.00	.00	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	.00
RESTRICTED				
3200 RESTRICTED STATE REVENUE	2,215,274.22	2,130,367.66	84,906.56	96.17
TOTAL RESTRICTED	2,215,274.22	2,130,367.66	84,906.56	96.17
UNDEFINED REV TYPE				
3700 State Grants Through Intermedi	.00	.00	.00	.00
TOTAL UNDEFINED REV TYPE	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF	.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	2,215,274.22	2,130,367.66	84,906.56	96.17
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	11,242,497.66	16,916,628.35	-5,674,130.69	150.47
TOTAL RESTRICTED THROUGH THE STATE	11,242,497.66	16,916,628.35	-5,674,130.69	150.47
THROUGH INTERMEDIATE AGENCIES				
4700 FEDERAL REV THRU INTERMED SRC	.00	279,307.00	-279,307.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	.00	279,307.00	-279,307.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	11,242,497.66	17,195,935.35	-5,953,437.69	152.95
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	93,723.00	93,723.00	.00	100.00
5231 NCLB FROM TITLE II TEACHER QUA	.00	.00	.00	.00
5241 NCLB TRANSFER TO TITLE I	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	93,723.00	93,723.00	.00	100.00
SALE OR COMP FOR LOSS OF ASSETS				
5332 LOSS COMP - BUILDINGS	40,299.00	8,037.86	32,261.14	19.95

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL SALE OR COMP FOR LOSS OF ASSETS	40,299.00	8,037.86	32,261.14	19.95
OTHER ITEMS				
5600 other items	.00	.00	.00	.00
TOTAL OTHER ITEMS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	134,022.00	101,760.86	32,261.14	75.93
TOTAL RECEIPTS	14,174,048.26	19,898,255.53	-5,724,207.27	140.39
TOTAL REVENUES	14,174,048.26	19,898,255.53	-5,724,207.27	140.39

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	6,153,209.79	5,497,914.73	655,295.06	89.35
0200 EMPLOYEE BENEFITS	2,211,381.32	1,865,564.21	345,817.11	84.36
0300 PURCHASED PROF AND TECH SERV	410,237.43	396,414.00	13,823.43	96.63
0400 PURCHASED PROPERTY SERVICES	114,797.40	96,528.39	18,269.01	84.09
0500 OTHER PURCHASED SERVICES	181,222.69	71,086.55	110,136.14	39.23
0600 SUPPLIES	1,368,052.26	1,309,555.10	58,497.16	95.72
0700 PROPERTY	.00	78,000.00	-78,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	70,005.28	55,987.18	14,018.10	79.98
TOTAL 1000 INSTRUCTION	10,508,906.17	9,371,050.16	1,137,856.01	89.17
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	125,793.38	119,118.03	6,675.35	94.69
0200 EMPLOYEE BENEFITS	5,119.70	7,971.06	-2,851.36	155.69
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	12,626.50	4,244.12	8,382.38	33.61
0600 SUPPLIES	43,107.11	17,222.58	25,884.53	39.95
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	186,646.69	148,555.79	38,090.90	79.59
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	1,107,102.34	1,224,553.24	-117,450.90	110.61
0200 EMPLOYEE BENEFITS	427,877.07	424,108.77	3,768.30	99.12
0280 ON-BEHALF	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	64,764.71	58,461.15	6,303.56	90.27
0400 PURCHASED PROPERTY SERVICES	4,000.00	3,420.19	579.81	85.50
0500 OTHER PURCHASED SERVICES	78,947.41	38,833.06	40,114.35	49.19
0600 SUPPLIES	334,528.80	256,464.34	78,064.46	76.66
0700 PROPERTY	.00	102,825.00	-102,825.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	8,000.00	658.99	7,341.01	8.24
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,025,220.33	2,109,324.74	-84,104.41	104.15
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	20,000.00	20,000.00	.00	100.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	20,000.00	20,000.00	.00	100.00
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0200 EMPLOYEE BENEFITS	.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
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
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	240,299.00	220,550.65	19,748.35	91.78
0400 PURCHASED PROPERTY SERVICES	40,751.00	13,156.02	27,594.98	32.28
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	2,099.65	-2,099.65	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,000.00	-1,000.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	281,050.00	236,806.32	44,243.68	84.26
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	720.00	-720.00	.00
0700 PROPERTY	.00	720,180.00	-720,180.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	720,900.00	-720,900.00	.00
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	7,788.58	7,788.58	.00	100.00
0200 EMPLOYEE BENEFITS	2,211.42	2,211.42	.00	100.00
0600 SUPPLIES	.00	1,198.97	-1,198.97	.00
0700 PROPERTY	.00	23,698.00	-23,698.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	10,000.00	34,896.97	-24,896.97	348.97
3200 DAY CARE OPERATIONS				

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0100	SALARIES PERSONNEL SERVICES	.00	27,959.96	-27,959.96	.00
0200	EMPLOYEE BENEFITS	.00	6,907.96	-6,907.96	.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
TOTAL 3200 DAY CARE OPERATIONS		.00	34,867.92	-34,867.92	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	453,548.96	713,507.29	-259,958.33	157.32
0200	EMPLOYEE BENEFITS	125,070.70	244,887.68	-119,816.98	195.80
0300	PURCHASED PROF AND TECH SERV	60,450.79	61,445.79	-995.00	101.65
0400	PURCHASED PROPERTY SERVICES	9,759.72	9,759.72	.00	100.00
0500	OTHER PURCHASED SERVICES	23,555.87	23,555.87	.00	100.00
0600	SUPPLIES	250,029.32	253,576.89	-3,547.57	101.42
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,634.63	3,634.63	.00	100.00
TOTAL 3300 COMMUNITY SERVICES		926,049.99	1,310,367.87	-384,317.88	141.50
4200 LAND IMPROVEMENTS					
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	5,911,485.76	-5,911,485.76	.00
TOTAL 5200 FUND TRANSFERS		.00	5,911,485.76	-5,911,485.76	.00
TOTAL EXPENDITURES		13,957,873.18	19,898,255.53	-5,940,382.35	142.56
TOTAL FOR SPECIAL REVENUE (2)		216,175.08	.00	216,175.08	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

DIST ACTIVITY (SPEC REV ANN) (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	36,052.29	36,052.29	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710 REVENUE ADMISSIONS	11,077.00	11,077.00	.00	100.00
1790 Other District/Student Activit	17,447.95	17,447.95	.00	100.00
1790C DISTRICT ACTIVITY/CONCESSIONS	1,169.00	1,169.00	.00	100.00
1790F DISTRICT ACTIVITY/FUNDRAISER	3,060.83	3,060.83	.00	100.00
1790P DISTRICT ACTIVITY/PICTURE SALE	2,123.44	2,123.44	.00	100.00
1790S DISTRICT ACTIVITY/SCHOOL STORE	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	34,878.22	34,878.22	.00	100.00
TOTAL REVENUE FROM LOCAL SOURCES	34,878.22	34,878.22	.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	34,878.22	34,878.22	.00	100.00
TOTAL REVENUES	70,930.51	70,930.51	.00	100.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

DIST ACTIVITY (SPEC REV ANN) (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	35.84	35.84	.00	100.00
0200 EMPLOYEE BENEFITS	10.16	10.16	.00	100.00
0300 PURCHASED PROF AND TECH SERV	474.72	.00	474.72	.00
0400 PURCHASED PROPERTY SERVICES	96.00	96.00	.00	100.00
0500 OTHER PURCHASED SERVICES	2,608.67	2,049.83	558.84	78.58
0600 SUPPLIES	32,882.99	8,535.26	24,347.73	25.96
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,635.15	887.76	1,747.39	33.69
TOTAL 1000 INSTRUCTION	38,743.53	11,614.85	27,128.68	29.98
2600 PLANT OPERATIONS & MAINTENANCE				
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
0400 PURCHASED PROPERTY SERVICES	14,965.00	4,710.30	10,254.70	31.48
0500 OTHER PURCHASED SERVICES	9,659.60	6,098.83	3,560.77	63.14
0600 SUPPLIES	7,562.38	5,307.25	2,255.13	70.18
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	32,186.98	16,116.38	16,070.60	50.07
2700 STUDENT TRANSPORTATION				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
TOTAL EXPENDITURES	70,930.51	27,731.23	43,199.28	39.10
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	.00	43,199.28	-43,199.28	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SCHOOL ACTIVITY FUND ACCT (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	534,700.65	-534,700.65	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
FOOD SERVICE				
1633 Group Sales	.00	498,469.73	-498,469.73	.00
1637 VENDING	.00	20,662.40	-20,662.40	.00
TOTAL FOOD SERVICE	.00	519,132.13	-519,132.13	.00
STUDENT ACTIVITIES				
1710 REVENUE ADMISSIONS	.00	307,018.15	-307,018.15	.00
1720 BOOKSTORE SALES	.00	54,720.78	-54,720.78	.00
1730 REVENUE CLUB DUES	.00	3,597.00	-3,597.00	.00
1740 REVENUE FEES	.00	4,412.00	-4,412.00	.00
1790 Other District/Student Activit	.00	581,668.76	-581,668.76	.00
TOTAL STUDENT ACTIVITIES	.00	951,416.69	-951,416.69	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	60,865.50	-60,865.50	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	60,865.50	-60,865.50	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	1,531,414.32	-1,531,414.32	.00
TOTAL RECEIPTS	.00	1,531,414.32	-1,531,414.32	.00
TOTAL REVENUES	.00	2,066,114.97	-2,066,114.97	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

SCHOOL ACTIVITY FUND ACCT (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	213,518.47	-213,518.47	.00
0500 OTHER PURCHASED SERVICES	.00	51,438.91	-51,438.91	.00
0600 SUPPLIES	.00	360,522.64	-360,522.64	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	609,719.52	-609,719.52	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	1,235,199.54	-1,235,199.54	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300 PURCHASED PROF AND TECH SERV	.00	145.00	-145.00	.00
0500 OTHER PURCHASED SERVICES	.00	1,163.86	-1,163.86	.00
0600 SUPPLIES	.00	19,977.80	-19,977.80	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	30,933.58	-30,933.58	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	52,220.24	-52,220.24	.00
2700 STUDENT TRANSPORTATION				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	4,331.93	-4,331.93	.00
0600 SUPPLIES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,203.24	-1,203.24	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	5,535.17	-5,535.17	.00
3900 OTHER NON-INSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	3,025.00	-3,025.00	.00
0500 OTHER PURCHASED SERVICES	.00	4,654.94	-4,654.94	.00
0600 SUPPLIES	.00	106,315.04	-106,315.04	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	120,979.65	-120,979.65	.00
TOTAL 3900 OTHER NON-INSTRUCTION	.00	234,974.63	-234,974.63	.00
5200 FUND TRANSFERS				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	1,527,929.58	-1,527,929.58	.00
TOTAL FOR SCHOOL ACTIVITY FUND ACCT (25)	.00	538,185.39	-538,185.39	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)	BUDGET APPROP	YR TO DATE ACTUAL	AVATL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	4,242.50	4,242.50	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	.00	13,793.81	-13,793.81	.00
TOTAL EARNINGS ON INVESTMENTS	.00	13,793.81	-13,793.81	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	13,793.81	-13,793.81	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	465,494.00	465,494.00	.00	100.00
TOTAL RESTRICTED	465,494.00	465,494.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES	465,494.00	465,494.00	.00	100.00
TOTAL RECEIPTS	465,494.00	479,287.81	-13,793.81	102.96
TOTAL REVENUES	469,736.50	483,530.31	-13,793.81	102.94

## ANNUAL FINANCIAL REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL 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
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	469,736.50	481,274.39	-11,537.89	102.46
TOTAL 5200 FUND TRANSFERS	469,736.50	481,274.39	-11,537.89	102.46
TOTAL EXPENDITURES	469,736.50	481,274.39	-11,537.89	102.46
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	2,255.92	-2,255.92	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
RECEIPTS				
UNDEFINED REV SOURCE				
UNDEFINED REV TYPE				
0910 FUND TRANSFER OUT	.00	.00	.00	.00
TOTAL UNDEFINED REV TYPE	.00	.00	.00	.00
TOTAL UNDEFINED REV SOURCE	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	13,807.52	13,807.52	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	2,010,454.00	2,010,454.00	.00	100.00
TOTAL AD VALOREM TAXES	2,010,454.00	2,010,454.00	.00	100.00
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	.00	1,376.26	-1,376.26	.00
TOTAL EARNINGS ON INVESTMENTS	.00	1,376.26	-1,376.26	.00
TOTAL REVENUE FROM LOCAL SOURCES	2,010,454.00	2,011,830.26	-1,376.26	100.07
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	3,626,682.00	3,626,682.00	.00	100.00
TOTAL RESTRICTED	3,626,682.00	3,626,682.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES	3,626,682.00	3,626,682.00	.00	100.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	5,637,136.00	5,638,512.26	-1,376.26	100.02
TOTAL REVENUES	5,650,943.52	5,652,319.78	-1,376.26	100.02

## ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	1,060,167.17	.00	1,060,167.17	.00
TOTAL 5100 DEBT SERVICE	1,060,167.17	.00	1,060,167.17	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	4,590,776.35	5,652,094.70	-1,061,318.35	123.12
TOTAL 5200 FUND TRANSFERS	4,590,776.35	5,652,094.70	-1,061,318.35	123.12
TOTAL EXPENDITURES	5,650,943.52	5,652,094.70	-1,151.18	100.02
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	225.08	-225.08	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

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 INCOME	5,853.11	605,005.74	-599,152.63	999.99
TOTAL EARNINGS ON INVESTMENTS	5,853.11	605,005.74	-599,152.63	999.99
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	5,853.11	605,005.74	-599,152.63	999.99
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3120 OTHER STATE FUNDING	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	.00
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	6,062,193.14	-6,062,193.14	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
	TOTAL INTERFUND TRANSFERS	.00	6,062,193.14	-6,062,193.14	.00
	SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	1,819,390.13	1,961,729.83	-142,339.70	107.82
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	1,819,390.13	1,961,729.83	-142,339.70	107.82
	TOTAL OTHER RECEIPTS	1,819,390.13	8,023,922.97	-6,204,532.84	441.02
	TOTAL RECEIPTS	1,825,243.24	8,628,928.71	-6,803,685.47	472.76
	TOTAL REVENUES	1,825,243.24	8,628,928.71	-6,803,685.47	472.76

**ANNUAL FINANCIAL REPORT FOR FY 2025**

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>EXPENDITURES</b>				
<b>2500 BUSINESS SUPPORT SERVICES</b>				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
<b>4100 LAND/SITE ACQUISITIONS</b>				
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
0700 PROPERTY	.00	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	.00	.00	.00
<b>4200 LAND IMPROVEMENTS</b>				
0400 PURCHASED PROPERTY 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 4200 LAND IMPROVEMENTS	.00	.00	.00	.00
<b>4300 ARCHITECTURAL/ENGIN</b>				
0300 PURCHASED PROF AND TECH SERV	.00	567,146.64	-567,146.64	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	567,146.64	-567,146.64	.00
<b>4500 BUILDING ACQUISITIONS &amp; CONSTRUCTION</b>				
0300 PURCHASED PROF AND TECH SERV	.00	40,446.90	-40,446.90	.00
0400 PURCHASED PROPERTY SERVICES	.00	380,302.15	-380,302.15	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	66,951.00	-66,951.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	487,700.05	-487,700.05	.00
<b>4700 BUILDING IMPROVEMENTS</b>				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	6,340,222.06	-6,340,222.06	.00
0500 OTHER PURCHASED SERVICES	.00	1,527.60	-1,527.60	.00
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>CONSTRUCTION FUND (360)</b>					
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	<b>TOTAL 4700 BUILDING IMPROVEMENTS</b>	<b>.00</b>	<b>6,341,749.66</b>	<b>-6,341,749.66</b>	<b>.00</b>
4900	OTHER - FACILITIES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
	<b>TOTAL 4900 OTHER - FACILITIES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
5100	DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	<b>TOTAL 5100 DEBT SERVICE</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
5200	FUND TRANSFERS				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	<b>TOTAL 5200 FUND TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>.00</b>	<b>7,396,596.35</b>	<b>-7,396,596.35</b>	<b>.00</b>
	<b>TOTAL FOR CONSTRUCTION FUND (360)</b>	<b>1,825,243.24</b>	<b>1,232,332.36</b>	<b>592,910.88</b>	<b>67.52</b>

## ANNUAL FINANCIAL REPORT FOR FY 2025

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM STATE SOURCES					
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON-BEHALF	.00	1,053,512.39	-1,053,512.39	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	1,053,512.39	-1,053,512.39	.00
TOTAL REVENUE FROM STATE SOURCES		.00	1,053,512.39	-1,053,512.39	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00	.00
TOTAL BOND ISSUANCE		.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	5,060,525.14	5,060,512.85	12.29	100.00
TOTAL INTERFUND TRANSFERS		5,060,525.14	5,060,512.85	12.29	100.00
TOTAL OTHER RECEIPTS		5,060,525.14	5,060,512.85	12.29	100.00
TOTAL RECEIPTS		5,060,525.14	6,114,025.24	-1,053,500.10	120.82
TOTAL REVENUES		5,060,525.14	6,114,025.24	-1,053,500.10	120.82

## ANNUAL FINANCIAL REPORT FOR FY 2025

DEBT SERVICE FUND (400)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	5,060,525.14	6,114,025.24	-1,053,500.10	120.82
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	5,060,525.14	6,114,025.24	-1,053,500.10	120.82
TOTAL EXPENDITURES	5,060,525.14	6,114,025.24	-1,053,500.10	120.82
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	1,146,896.09	1,146,896.09	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	40,000.00	38,936.10	1,063.90	97.34
TOTAL EARNINGS ON INVESTMENTS	40,000.00	38,936.10	1,063.90	97.34
FOOD SERVICE				
1611 LUNCH - REIMBURSABLE	.00	.00	.00	.00
1621 LUNCH - NON REIMBURSABLE	60,000.00	87,983.43	-27,983.43	146.64
1629 OTHER LUNCHRM RECEIPTS	.00	.00	.00	.00
1631 CATERING	40,000.00	51,605.44	-11,605.44	129.01
1690 FOOD SERVICE REBATES	.00	3,465.00	-3,465.00	.00
TOTAL FOOD SERVICE	100,000.00	143,053.87	-43,053.87	143.05
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
1994 RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	140,000.00	181,989.97	-41,989.97	129.99
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	27,000.00	30,131.38	-3,131.38	111.60
TOTAL RESTRICTED	27,000.00	30,131.38	-3,131.38	111.60
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF	352,000.00	383,543.23	-31,543.23	108.96
TOTAL REVENUE FOR ON BEHALF PAYMENTS	352,000.00	383,543.23	-31,543.23	108.96
TOTAL REVENUE FROM STATE SOURCES	379,000.00	413,674.61	-34,674.61	109.15
REVENUE FROM FEDERAL SOURCES				

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	4,427,932.87	4,948,396.68	-520,463.81	111.75
TOTAL RESTRICTED THROUGH THE STATE	4,427,932.87	4,948,396.68	-520,463.81	111.75
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950 CHILD NUTR PRG DONATED COMMOD	.00	279,577.00	-279,577.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	.00	279,577.00	-279,577.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	4,427,932.87	5,227,973.68	-800,040.81	118.07
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
EXTRAORDINARY ITEMS				
5640 EXTRAORDINARY ITEMS	.00	.00	.00	.00
TOTAL EXTRAORDINARY ITEMS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	4,946,932.87	5,823,638.26	-876,705.39	117.72
TOTAL REVENUES	6,093,828.96	6,970,534.35	-876,705.39	114.39

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	1,797,740.00	1,752,304.29	45,435.71	97.47
0200 EMPLOYEE BENEFITS	529,840.00	380,346.61	149,493.39	71.79
0280 ON-BEHALF	352,000.00	383,543.23	-31,543.23	108.96
0300 PURCHASED PROF AND TECH SERV	27,143.91	39,698.53	-12,554.62	146.25
0400 PURCHASED PROPERTY SERVICES	29,000.00	20,383.26	8,616.74	70.29
0500 OTHER PURCHASED SERVICES	56,373.00	43,327.30	13,045.70	76.86
0600 SUPPLIES	2,916,765.05	3,298,928.38	-382,163.33	113.10
0700 PROPERTY	7,240.00	-23,698.00	30,938.00	-327.32
0800 DEBT SERVICE AND MISCELLANEOUS	5,000.00	3,653.17	1,346.83	73.06
0840 CONTINGENCY	114,727.00	.00	114,727.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	5,835,828.96	5,898,486.77	-62,657.81	101.07
5200 FUND TRANSFERS				
0900 OTHER ITEMS	258,000.00	303,429.84	-45,429.84	117.61
TOTAL 5200 FUND TRANSFERS	258,000.00	303,429.84	-45,429.84	117.61
TOTAL EXPENDITURES	6,093,828.96	6,201,916.61	-108,087.65	101.77
TOTAL FOR FOOD SERVICE FUND (51)	.00	768,617.74	-768,617.74	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

AFTER SCHOOL DAY CARE FUND (52)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	88,936.95	88,936.95	.00	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810 Child Care Fees	75,185.22	100,970.00	-25,784.78	134.30
TOTAL COMMUNITY SERVICE ACTIVITIES	75,185.22	100,970.00	-25,784.78	134.30
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	2,000.00	2,000.00	.00	100.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	2,000.00	2,000.00	.00	100.00
TOTAL REVENUE FROM LOCAL SOURCES	77,185.22	102,970.00	-25,784.78	133.41
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3120 OTHER STATE FUNDING	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF	.00	11,944.54	-11,944.54	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	11,944.54	-11,944.54	.00
TOTAL REVENUE FROM STATE SOURCES	.00	11,944.54	-11,944.54	.00
TOTAL RECEIPTS	77,185.22	114,914.54	-37,729.32	148.88
TOTAL REVENUES	166,122.17	203,851.49	-37,729.32	122.71

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>AFTER SCHOOL DAY CARE FUND (52)</b>				
<b>EXPENDITURES</b>				
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	74,367.91	57,294.58	17,073.33	77.04
0200 EMPLOYEE BENEFITS	20,204.45	17,064.36	3,140.09	84.46
0280 ON-BEHALF	2,005.00	11,944.54	-9,939.54	595.74
0300 PURCHASED PROF AND TECH SERV	10,915.48	1,345.00	9,570.48	12.32
0400 PURCHASED PROPERTY SERVICES	1,200.00	.00	1,200.00	.00
0500 OTHER PURCHASED SERVICES	9,600.00	.00	9,600.00	.00
0600 SUPPLIES	39,873.47	831.61	39,041.86	2.09
0700 PROPERTY	7,955.86	.00	7,955.86	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
<b>TOTAL 3300 COMMUNITY SERVICES</b>	<b>166,122.17</b>	<b>88,480.09</b>	<b>77,642.08</b>	<b>53.26</b>
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	19,813.20	-19,813.20	.00
<b>TOTAL 5200 FUND TRANSFERS</b>	<b>.00</b>	<b>19,813.20</b>	<b>-19,813.20</b>	<b>.00</b>
<b>TOTAL EXPENDITURES</b>	<b>166,122.17</b>	<b>108,293.29</b>	<b>57,828.88</b>	<b>65.19</b>
<b>TOTAL FOR AFTER SCHOOL DAY CARE FUND (52)</b>	<b>.00</b>	<b>95,558.20</b>	<b>-95,558.20</b>	<b>.00</b>

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

FRYSC Day Care Center (62)	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				
COMMUNITY SERVICE ACTIVITIES				
1810 Child Care Fees	.00	.00	.00	.00
TOTAL COMMUNITY SERVICE 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

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

FRYSC Day Care Center (62)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>EXPENDITURES</b>				
<b>3300 COMMUNITY SERVICES</b>				
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
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
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR FRYSC Day Care Center (62)	.00	.00	.00	.00

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

TRUST/AGENCY FUNDS (7000)	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				
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
1993 LOCAL MISCELLANEOUS REIMBURSE	.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				
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

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

TRUST/AGENCY FUNDS (7000)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>EXPENDITURES</b>				
<b>1000 INSTRUCTION</b>				
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR TRUST/AGENCY FUNDS (7000)	.00	.00	.00	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930 GAIN/LOSS ON SALE OF ASSET	.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	.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

# FLOYD COUNTY PUBLIC SCHOOLS



## ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	212,768.21	-212,768.21	.00
TOTAL 1000 INSTRUCTION	.00	212,768.21	-212,768.21	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	30,240.80	-30,240.80	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	30,240.80	-30,240.80	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	2,307.85	-2,307.85	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	2,307.85	-2,307.85	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	46,296.35	-46,296.35	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	46,296.35	-46,296.35	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	33,245.12	-33,245.12	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	33,245.12	-33,245.12	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	1,499.20	-1,499.20	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	1,499.20	-1,499.20	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	3,079,794.59	-3,079,794.59	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	3,079,794.59	-3,079,794.59	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	631,776.23	-631,776.23	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	631,776.23	-631,776.23	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	2,606.67	-2,606.67	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	.00	2,606.67	-2,606.67	.00
TOTAL EXPENDITURES	.00	4,040,535.02	-4,040,535.02	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-4,040,535.02	4,040,535.02	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

FOOD SERVICE FIXED ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930 GAIN/LOSS ON SALE OF ASSET	.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 2025

FOOD SERVICE FIXED ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
<b>EXPENDITURES</b>				
<b>3100 FOOD SERVICE OPERATION</b>				
0700 PROPERTY	.00	71,307.98	-71,307.98	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	71,307.98	-71,307.98	.00
TOTAL EXPENDITURES	.00	71,307.98	-71,307.98	.00
TOTAL FOR FOOD SERVICE FIXED ASSETS (81)	.00	-71,307.98	71,307.98	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

DAY CARE FIXED ASSETS (82)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930 GAIN/LOSS ON SALE OF ASSET	.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
TOTAL FOR DAY CARE FIXED ASSETS (82)	.00	.00	.00	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	61,891,860.48	74,360,245.44	-12,468,384.96	120.15
TOTAL OF EXPENDITURES FUND 1	61,891,860.48	65,547,199.60	-3,655,339.12	105.91
TOTAL FOR FUND 1	.00	8,813,045.84	-8,813,045.84	.00
TOTAL OF REVENUES FUND 2	14,174,048.26	19,898,255.53	-5,724,207.27	140.39
TOTAL OF EXPENDITURES FUND 2	13,957,873.18	19,898,255.53	-5,940,382.35	142.56
TOTAL FOR FUND 2	216,175.08	.00	216,175.08	.00
TOTAL OF REVENUES FUND 21	70,930.51	70,930.51	.00	100.00
TOTAL OF EXPENDITURES FUND 21	70,930.51	27,731.23	43,199.28	39.10
TOTAL FOR FUND 21	.00	43,199.28	-43,199.28	.00
TOTAL OF REVENUES FUND 25	.00	2,066,114.97	-2,066,114.97	.00
TOTAL OF EXPENDITURES FUND 25	.00	1,527,929.58	-1,527,929.58	.00
TOTAL FOR FUND 25	.00	538,185.39	-538,185.39	.00
TOTAL OF REVENUES FUND 310	469,736.50	483,530.31	-13,793.81	102.94
TOTAL OF EXPENDITURES FUND 310	469,736.50	481,274.39	-11,537.89	102.46
TOTAL FOR FUND 310	.00	2,255.92	-2,255.92	.00
TOTAL OF REVENUES FUND 320	5,650,943.52	5,652,319.78	-1,376.26	100.02
TOTAL OF EXPENDITURES FUND 320	5,650,943.52	5,652,094.70	-1,151.18	100.02
TOTAL FOR FUND 320	.00	225.08	-225.08	.00
TOTAL OF REVENUES FUND 360	1,825,243.24	8,628,928.71	-6,803,685.47	472.76
TOTAL OF EXPENDITURES FUND 360	.00	7,396,596.35	-7,396,596.35	.00
TOTAL FOR FUND 360	1,825,243.24	1,232,332.36	592,910.88	67.52
TOTAL OF REVENUES FUND 400	5,060,525.14	6,114,025.24	-1,053,500.10	120.82
TOTAL OF EXPENDITURES FUND 400	5,060,525.14	6,114,025.24	-1,053,500.10	120.82
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	6,093,828.96	6,970,534.35	-876,705.39	114.39
TOTAL OF EXPENDITURES FUND 51	6,093,828.96	6,201,916.61	-108,087.65	101.77
TOTAL FOR FUND 51	.00	768,617.74	-768,617.74	.00
TOTAL OF REVENUES FUND 52	166,122.17	203,851.49	-37,729.32	122.71
TOTAL OF EXPENDITURES FUND 52	166,122.17	108,293.29	57,828.88	65.19
TOTAL FOR FUND 52	.00	95,558.20	-95,558.20	.00
TOTAL OF REVENUES FUND 62	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 62	.00	.00	.00	.00
TOTAL FOR FUND 62	.00	.00	.00	.00
TOTAL OF REVENUES FUND 7000	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7000	.00	.00	.00	.00
TOTAL FOR FUND 7000	.00	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	4,040,535.02	-4,040,535.02	.00
TOTAL FOR FUND 8	.00	-4,040,535.02	4,040,535.02	.00

## ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	71,307.98	-71,307.98	.00
TOTAL FOR FUND 81	.00	-71,307.98	71,307.98	.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				
GRAND TOTAL OF REVENUES	88,517,470.40	109,705,782.38	-21,188,311.98	123.94
GRAND TOTAL OF EXPENDITURES	88,301,295.32	99,444,694.93	-11,143,399.61	112.62
GRAND TOTAL	216,175.08	10,261,087.45	-10,044,912.37	999.99

\*\* END OF REPORT - Generated by Tiffany Warrix \*\*

## BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK GF COMM TRUST BAN	8,382,763.38
CASH IN BANK GF SELF INSURANCE	110,405.62
CASH IN PAYROLL CLEARING ACCT	3,546.12
INTERFUND RECEIVABLES	1,518,201.81
ACCOUNTS RECEIVABLE	1,343,668.57
<b>TOTAL ASSETS</b>	<b>11,358,585.50</b>
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-580,558.09
<b>TOTAL LIABILITIES</b>	<b>-580,558.09</b>
<b>FUND BALANCE</b>	
ASSIGNED - OTHER	-1,964,981.57
UNASSIGNED FUND BALANCE	-8,813,045.84
<b>TOTAL FUND BALANCE FOR FUND 1</b>	<b>-10,778,027.41</b>

**BALANCE SHEET REPORT FOR FY2025**

<b>SPECIAL REVENUE (2)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
ACCOUNTS RECEIVABLE	2,528,261.25
<b>TOTAL ASSETS</b>	<b>2,528,261.25</b>
<b>LIABILITIES</b>	
INTERFUND PAYABLES	-1,518,201.81
ACCOUNTS PAYABLE	-26,372.44
DEFERRED REVENUE	-983,687.00
<b>TOTAL LIABILITIES</b>	<b>-2,528,261.25</b>

## BALANCE SHEET REPORT FOR FY2025

DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	43,928.27
TOTAL ASSETS	43,928.27
LIABILITIES	
ACCOUNTS PAYABLE	-728.99
TOTAL LIABILITIES	-728.99
FUND BALANCE	
COMMITTED FUND BALANCE	-43,199.28
TOTAL FUND BALANCE FOR FUND 21	-43,199.28

**BALANCE SHEET REPORT FOR FY2025**

SCHOOL ACTIVITY FUND ACCT (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	538,185.39
TOTAL ASSETS	538,185.39
FUND BALANCE	
COMMITTED FUND BALANCE	-538,185.39
TOTAL FUND BALANCE FOR FUND 25	-538,185.39

## BALANCE SHEET REPORT FOR FY2025

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	281,283.53
TOTAL ASSETS	281,283.53
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-279,027.61
RESTRICTED-SFCC ESCROW-CURRENT	-2,255.92
TOTAL FUND BALANCE FOR FUND 310	-281,283.53

**BALANCE SHEET REPORT FOR FY2025**

<b>BUILDING FUND (5 CENT LEVY) (320)</b>	<b>ACCOUNT BALANCE</b>
CASH IN BANK - GENERAL FUND	28,065.04
TOTAL ASSETS	28,065.04
<b>FUND BALANCE</b>	
RESTRICTED-SFCC ESCROW-PRIOR	-27,839.96
RESTRICTED-SFCC ESCROW-CURRENT	-225.08
TOTAL FUND BALANCE FOR FUND 320	-28,065.04

**BALANCE SHEET REPORT FOR FY2025**

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	13,713,082.30
TOTAL ASSETS	13,713,082.30
LIABILITIES	
ACCOUNTS PAYABLE	-30,808.30
TOTAL LIABILITIES	-30,808.30
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-13,682,274.00
TOTAL FUND BALANCE FOR FUND 360	-13,682,274.00

## BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK - GENERAL FUND	341,317.00
ACCOUNTS RECEIVABLE	374,811.96
INVENTORIES FOR CONSUMPTION	119,161.53
DEFERRED OUTFLOW OPEB	80,305.00
DEFERRED OUTFLOW PENSION	217,467.00
Funded OPEB Asset	27,114.00
<b>TOTAL ASSETS</b>	<b>1,160,176.49</b>
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-97,126.22
UNFUNDED PENSION	-936,569.00
DEFERRED INFLOW OPEB	-312,745.00
DEFERRED INFLOW PENSION	-265,125.00
<b>TOTAL LIABILITIES</b>	<b>-1,611,565.22</b>
<b>FUND BALANCE</b>	
RESTRICTED-OTHER OPEB	205,326.00
RESTRICTED-OTHER PENSION	984,227.00
RESTRICTED NET POSITION	-619,002.74
RESTRICTED-INVENTORIES	-119,161.53
<b>TOTAL FUND BALANCE FOR FUND 51</b>	<b>451,388.73</b>

**BALANCE SHEET REPORT FOR FY2025**

AFTER SCHOOL DAY CARE FUND (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	95,558.20
TOTAL ASSETS	95,558.20
FUND BALANCE	
RESTRICTED NET POSITION	-95,558.20
TOTAL FUND BALANCE FOR FUND 52	-95,558.20

## BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	5,703,243.93
LAND IMPROVEMENTS	2,616,179.39
ACCUM DEPR - LAND IMPROVEMENTS	-1,406,874.61
BUILDINGS & BUILDING IMPROVE.	168,457,539.24
ACCUM DEPR - BUILDINGS	-45,356,051.14
TECHNOLOGY EQUIPMENT	1,659,189.43
ACCUM DEPR - TECH EQUIPMENT	-1,436,630.29
VEHICLES	9,049,410.99
ACCUM DEPR - VEHICLES	-5,367,458.13
GENERAL EQUIPMENT	4,656,587.76
ACCUM DEPR - GENERAL EQUIPMENT	-2,471,359.92
CONSTRUCTION WORK IN PROGRESS	14,691,099.16
INFRASTRUCTURE	6,695,602.24
ACCUM DEPR - INFRASTRUCTURE	-6,574,584.71
TOTAL ASSETS	150,915,893.34
FUND BALANCE	
INVESTMENTS IN GOVT ASSETS	-150,915,893.34
TOTAL FUND BALANCE FOR FUND 8	-150,915,893.34

## BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE FIXED ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BUILDING IMPROVE.	1,481,682.39
ACCUM DEPR - BUILDINGS	-1,073,066.48
VEHICLES	30,936.81
ACCUM DEPR - VEHICLES	-14,851.34
GENERAL EQUIPMENT	959,077.53
ACCUM DEPR - GENERAL EQUIPMENT	-653,643.94
TOTAL ASSETS	730,134.97
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-730,134.97
TOTAL FUND BALANCE FOR FUND 81	-730,134.97

**BALANCE SHEET REPORT FOR FY2025**

FOOD SERVICE FIXED ASSETS (81)	ACCOUNT BALANCE

\*\* END OF REPORT - Generated by Tiffany warrix \*\*