

TREASURER'S REPORT

August 2023

Beginning Balance **\$ 5,561,367.78**

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	464,392.00
Utility Tax	\$	30,959.95
Motor Vehicle	\$	68,067.59
Delinquent Motor Vehicle Tax	\$	3,212.15
Telecommunication Tax	\$	1,502.10
Property Taxes	\$	-
Franchise Tax	\$	-
Omitted Tangible Tax	\$	755.29
Medicaid	\$	-
Reimbursements/Misc Revenue	\$	27,581.16
Interest	\$	1,013.49
Total:	\$	597,483.73

FUND 2

Grants	\$	549,866.54
Total:	\$	549,866.54

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	34,610.37
MS Deposits	\$	2,180.50
TE Deposits	\$	7,007.00
Fund 21 & 25 deposits	\$	3,009.28
Interest	\$	41.96
Total:	\$	46,849.11

CAPITAL OUTLAY

SEEK from State

Total:	\$	-
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BUILDING FUND

Property Tax	\$	-
SEEK from State		
Interest	\$	153.89
Total:	\$	153.89

CONSTRUCTION FUND

Interest	\$	148.17
Total:	\$	148.17

FOOD SERVICE

Food Service Deposits	\$	2,696.28
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Food Service Reimb from State	\$	-
Interest	\$	-
Total:	\$	2,696.28

EXPENSES:

Accounts Payable Bills:	\$	404,998.96
15th Payroll	\$	84,817.08
31st Payroll	\$	339,485.84
Voided Checks	\$	-
Returned Checks	\$	-
Stop pay/Other fees	\$	200.00
Total:	\$	829,501.88

Food Service to Fund 1 (Indirect Cost)

BALANCE AT END OF MONTH

FUND 1	\$	4,558,193.53	
FUND 2	\$	(131,662.15)	
DISTRICT ACTIVITY FUND	\$	144,635.88	
SCHOOL ACTIVITY FUND	\$	38,629.45	
CAPITAL OUTLAY	\$	55,050.00	
BUILDING FUND	\$	684,785.80	
CONSTRUCTION FUND	\$	647,135.50	
FOOD SERVICE	\$	(67,704.39)	
TOTAL	\$	5,929,063.62	\$ 5,929,063.62

Claypool Scholarship		7/31/2023	8/31/2023
	\$	638,100.97	\$ 635,628.44

Credit Card Charges

FRYSC Supplies	\$	628.38
TE SBDM supplies	\$	159.00
Title IV Postage	\$	66.00
General Fund Postage	\$	438.00
TE Fund 21/25 Activities	\$	688.87
HS Fund 21/25 Activities	\$	336.50
PD travel	\$	36.00
Board Training	\$	300.00
Total	\$	2,652.75

Budget Updates

N/A

Brittany Mullick Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	92,999.00	4,558,193.53
	6101	92,999.00	4,558,193.53
	TOTAL ASSETS		
FUND BALANCE	10	-576,717.18	-1,152,983.53
	10	483,718.18	797,864.47
	10	.00	-70,718.00
	10	.00	-4,132,356.47
	8770		
	TOTAL FUND BALANCE	-92,999.00	-4,558,193.53
	TOTAL LIABILITIES + FUND BALANCE	-92,999.00	-4,558,193.53

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	356,125.36	-131,662.15
20	6106	OTHER CASH	.00	299,369.35
20	6111	INVESTMENTS	.00	336,839.07
		TOTAL ASSETS	356,125.36	504,546.27
FUND BALANCE				
20	6302	REVENUES CONTROL	-549,866.54	-308,374.41
20	7602	EXPENDITURES CONTROL	193,741.18	431,949.96
20	8737	RESTRICTED - OTHER	.00	-636,198.42
20	8770	UNASSIGNED FUND BALANCE	.00	8,076.60
		TOTAL FUND BALANCE	-356,125.36	-504,546.27
		TOTAL LIABILITIES + FUND BALANCE	-356,125.36	-504,546.27

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



FUND: 21		DISTRICT ACTIVITY		NET CHANGE	ACCOUNT
				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	-9,676.80	144,635.88
			TOTAL ASSETS	-9,676.80	144,635.88
FUND BALANCE	21	6302	REVENUES CONTROL	-41,817.11	-222,286.30
	21	7602	EXPENDITURES CONTROL	51,493.91	77,650.42
			TOTAL FUND BALANCE	9,676.80	-144,635.88
			TOTAL LIABILITIES + FUND BALANCE	9,676.80	-144,635.88

BRACKEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 2

FUND: 25 SCHOOL ACTIVITY FUNDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101 CASH IN BANK	4,012.61	38,629.45
	TOTAL ASSETS	4,012.61	38,629.45
FUND BALANCE			
25	6302 REVENUES CONTROL	-5,062.00	-39,678.84
25	7602 EXPENDITURES CONTROL	1,049.39	1,049.39
	TOTAL FUND BALANCE	-4,012.61	-38,629.45
	TOTAL LIABILITIES + FUND BALANCE	-4,012.61	-38,629.45

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



		NET CHANGE	ACCOUNT
		FOR PERIOD	BALANCE
FUND: 310 CAPITAL OUTLAY FUND			
ASSETS			
31	6101 CASH IN BANK	.00	55,050.00
	TOTAL ASSETS	.00	55,050.00
FUND BALANCE			
31	6302 REVENUES CONTROL	.00	-55,050.00
	TOTAL FUND BALANCE	.00	-55,050.00
	TOTAL LIABILITIES + FUND BALANCE	.00	-55,050.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



FUND: 320 BUILDING FUND (5 CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
32	6101	CASH IN BANK	153.89
		TOTAL ASSETS	153.89
FUND BALANCE			
32	6302	REVENUES CONTROL	-283,448.60
32	7602	EXPENDITURES CONTROL	48,507.91
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	-424,522.07
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	-25,523.04
		TOTAL FUND BALANCE	-153.89
TOTAL LIABILITIES + FUND BALANCE			
			-153.89
			684,785.80

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36 6101 CASH IN BANK	-47,851.83	647,135.50
	TOTAL ASSETS	-47,851.83	647,135.50
FUND BALANCE			
	36 6302 REVENUES CONTROL	-148.17	-307.71
	36 7602 EXPENDITURES CONTROL	48,000.00	68,000.00
	36 8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-714,827.79
	TOTAL FUND BALANCE	47,851.83	-647,135.50
	TOTAL LIABILITIES + FUND BALANCE	47,851.83	-647,135.50



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 2

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
	CASH IN BANK		-67,704.39
51	6104	-28,066.39	200.00
	PETTY CASH	200.00	
51	6171	.00	22,095.00
	INVENTORIES FOR CONSUMPTION	.00	70,004.00
51	64000	.00	71,917.00
	DEFERRED OUTFLOWS FROM OPEB		
51	6400P	.00	
	DEFERRED OUTFLOWS FROM PENSION		
	TOTAL ASSETS	-27,866.39	96,511.61
LIABILITIES			
51	75410	.00	-117,895.00
	UNFUNDED OPEB LIABILITY		
51	7541P	.00	-392,728.00
	NET PENSION LIABILITY		
51	77000	.00	-59,906.00
	DEFERRED INFLOWS FROM OPEB		
51	7700P	.00	-71,391.00
	DEFERRED INFLOWS FROM PENSION		
	TOTAL LIABILITIES	.00	-641,920.00
FUND BALANCE			
51	6302	-2,696.28	-3,121.28
	REVENUES CONTROL		
51	7602	30,562.67	42,231.89
	EXPENDITURES CONTROL		
51	87370	.00	107,797.00
	RESTRICTED OTHER OPEB		
51	8737P	.00	392,202.00
	RESTRICTED - OTHER		
51	8739	.00	28,393.78
	RESTRICTED-NEW ASSETS (FD SVC)		
51	8739I	.00	-22,095.00
	RESTRICTED INVENTORY		
	TOTAL FUND BALANCE	27,866.39	545,408.39
	TOTAL LIABILITIES + FUND BALANCE	27,866.39	-96,511.61

** END OF REPORT - Generated by BRITTANY MULLIKIN **

FUND 21 & 25 BALANCES

		7/31/2023	8/31/2023
7EAR	TE - ART TO REMEMBER	\$ 1,922.75	\$ 1,922.75
7EBB	TE - INTRAMURAL BASKETBALL	\$ 485.60	\$ 485.60
7ECB	TE - CHROMEBOOK FEES	\$ 702.00	\$ -
7ECH	TE - CHEER BEARS	\$ 2,366.36	\$ 5,724.60
7EGE	TE - GENERAL FUND	\$ 6,368.04	\$ 5,701.49
7ELB	TE - LIBRARY	\$ 2,473.83	\$ 2,473.83
7EPT	TE - PTO	\$ 1,600.00	\$ 1,600.00
7ERW	TE - REWARDS	\$ 1,055.67	\$ 1,055.67
7ESC	TE - STUDENT COUNCIL	\$ 540.30	\$ 540.30
7ESI	TE - STUDENT IMPROVEMENT	\$ 14,339.08	\$ 13,769.21
7ESO	TE - SCHOLASTIC ORDERS	\$ 206.76	\$ 841.76
7EST	TE - STAFF ACCOUNT	\$ (524.91)	\$ (1,610.58)
7EXC	TE - CROSS COUNTRY	\$ 1,512.04	\$ 980.04
7H24	HS - CLASS OF 2024	\$ 2,412.59	\$ 2,472.59
7H25	HS - CLASS OF 2025	\$ 2,557.45	\$ 2,637.45
7H26	HS - CLASS OF 2026	\$ 360.00	\$ 400.00
7H27	HS - CLASS OF 2027	\$ -	\$ 60.00
7HAR	HS - ARCHERY	\$ 2,314.85	\$ 2,314.85
7HAT	HS - ATHLETICS	\$ 7,312.15	\$ 7,824.64
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 430.48	\$ 1,280.48
7HBC	HS - BASKETBALL CONCESSIONS	\$ 21,203.01	\$ 14,828.01
7HBD	HS - BAND	\$ 4,393.40	\$ 6,134.13
7HBL	HS - FBLA	\$ 2,050.02	\$ 1,750.02
7HBS	HS - BASEBALL BOOSTERS	\$ 1,749.91	\$ (917.31)
7HBT	HS - BETA CLUB	\$ 15.50	\$ 15.50
7HCB	HS - CHROMEBOOK FEES	\$ 2,511.48	\$ 2,891.48
7HCH	HS - CHEERLEADERS	\$ 3,007.90	\$ 2,226.90
7HCM	HS - CHORAL MUSIC	\$ 821.60	\$ 821.60
7HCT	HS - CHRISTMAS TOURNAMENT	\$ 2,896.49	\$ -
7HDF	HS - DRAMA FUND	\$ 7,899.94	\$ 7,899.94
7HEG	HS - ENGLISH CLUB	\$ 327.04	\$ 327.04
7HFB	HS - FOOTBALL BOOSTERS	\$ 6,443.78	\$ 11,356.75
7HFC	HS - FCA	\$ 1,006.52	\$ 1,006.52
7HFF	HS - FFA	\$ 2,423.30	\$ 4,755.18
7HFL	HS - FLOWER FUND	\$ 411.71	\$ 411.71
7HFS	HS - FCCLA	\$ 476.79	\$ 476.79
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 13,250.90	\$ 15,650.90
7HGE	HS - GENERAL FUND	\$ 992.19	\$ 1,023.12
7HGO	HS - GOLF BOOSTERS	\$ 165.00	\$ (346.82)
7HHE	HS - HOME ECONOMICS	\$ 1,343.52	\$ 1,343.52

7HLB	HS - LIBRARY	\$ 1,959.92	\$ 1,959.92
7HPB	HS - PBIS	\$ -	\$ -
7HPC	HS - PEP CLUB	\$ 331.24	\$ 331.24
7HPR	HS - PARKING	\$ 1,174.94	\$ 1,324.94
7HPV	HS - POLE VAULTING	\$ 8,139.00	\$ 8,139.00
7HSB	HS - SOFTBALL BOOSTERS	\$ 4,774.21	\$ 5,274.21
7HSC	HS - SCIENCE CLUB	\$ 2,668.90	\$ 2,668.90
7HSE	HS - SPECIAL EDUCATION	\$ 3,479.46	\$ 3,479.46
7HST	HS - STAFF ACCOUNT	\$ 825.38	\$ 825.38
7HSV	HS - STUDENT VENDING	\$ 3,452.19	\$ 3,452.19
7HTN	HS - TENNIS BOOSTERS	\$ 1,476.43	\$ 1,476.43
7HTR	HS - TRACK BOOSTERS	\$ 4,568.80	\$ 4,518.80
7HTT	HS - TRAP SHOOTING TEAM	\$ 89.52	\$ 89.52
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 1,744.87	\$ 2,898.26
7HXC	HS - CROSS COUNTRY	\$ 988.42	\$ 923.42
7HYB	HS - YEARBOOK	\$ 8,789.57	\$ 8,789.57
7HYC	HS - Y CLUB	\$ 274.86	\$ 274.86
7M8T	MS - 8TH GRADE	\$ 246.39	\$ 246.39
7MAT	MS - ATHLETICS	\$ 2,442.21	\$ (1,731.44)
7MBB	MS - BASKETBALL	\$ (1,850.00)	\$ (1,425.50)
7MBS	MS - BASEBALL	\$ -	\$ -
7MCB	MS - CHROMEBOOK FEES	\$ 1,476.00	\$ 1,476.00
7MCH	MS - CHEERLEADING	\$ 827.46	\$ 2,043.46
7MDF	MS - DRAMA FUND	\$ 3,483.44	\$ 3,483.44
7MFB	MS - FOOTBALL	\$ 4,047.27	\$ 150.17
7MGE	MS - GENERAL FUND	\$ 29.38	\$ 32.74
7MLB	MS - LIBRARY	\$ 3,727.45	\$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	\$ 4,742.34	\$ 4,742.34
7MPT	MS - PTO	\$ 2,120.23	\$ 2,120.23
7MSB	MS - SOFTBALL	\$ (255.00)	\$ (484.00)
7MSI	MS - STUDENT INCENTIVE	\$ 162.52	\$ (772.89)
7MSS	MS - SOURCES OF STRENGTH	\$ 283.33	\$ 283.33
7MST	MS - STAFF ACCOUNT	\$ 425.75	\$ 425.75
7MTR	MS - TRACK	\$ 180.25	\$ 180.25
7MVB	MS - VOLLEYBALL	\$ -	\$ -
7MYB	MS - YEARBOOK	\$ 277.75	\$ 211.85
	TOTAL:	\$ 188,929.52	\$ 183,265.33