

TREASURER'S REPORT
November 2023

Beginning Balance **\$ 5,612,038.17**

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	464,859.00
Utility Tax	\$	29,988.12
Motor Vehicle	\$	33,963.64
Delinquent Motor Vehicle Tax	\$	801.58
Telecommunication Tax	\$	1,502.10
Property Taxes	\$	162,281.64
Franchise Tax	\$	33,269.57
Omitted Tangible Tax	\$	-
Medicaid	\$	1,672.82
Reimbursements/Misc Revenue	\$	98,923.65
Interest	\$	8,821.26
Total:	\$	836,083.38

FUND 2

Grants	\$	260,942.54
Total:	\$	260,942.54

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	36,745.79
MS Deposits	\$	6,136.71
TE Deposits	\$	2,299.23
Fund 21 & 25 deposits	\$	5,679.11
Interest	\$	365.62
Total:	\$	51,226.46

CAPITAL OUTLAY

SEEK from State	\$	-
Total:	\$	-

BUILDING FUND

Property Tax	\$	566,838.00
SEEK from State	\$	-
Interest	\$	1,708.83
Total:	\$	568,546.83

CONSTRUCTION FUND

Interest	\$	1,145.13
Total:	\$	1,145.13

FOOD SERVICE

Food Service Deposits	\$	5,103.79
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Food Service Reimb from State	\$	93,784.33
Interest	\$	-
Total:	\$	98,888.12

EXPENSES:

Accounts Payable Bills:	\$	472,464.84
15th Payroll	\$	376,760.24
31st Payroll	\$	347,999.03
Voided Checks	\$	(2,090.70)
Returned Checks	\$	-
Stop pay/Other fees	\$	-
Total:	\$	1,195,133.41

Food Service to Fund 1 (Indirect Cost)	\$	4,213.00
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BALANCE AT END OF MONTH

FUND 1	\$	4,738,310.02	
FUND 2	\$	(75,036.02)	
DISTRICT ACTIVITY FUND	\$	146,224.88	
SCHOOL ACTIVITY FUND	\$	43,061.60	
CAPITAL OUTLAY	\$	(57,022.00)	
BUILDING FUND	\$	941,709.15	
CONSTRUCTION FUND	\$	592,850.53	
FOOD SERVICE	\$	(96,360.95)	
TOTAL	\$	6,233,737.21	\$ 6,233,737.21

Claypool Scholarship		10/31/2023	11/30/2023
	\$	630,434.41	\$ 638,446.51

Credit Card Charges

FRYSC Supplies	\$	1,310.73
Parent Engagement Food	\$	525.98
PD Travel/Registration	\$	912.12
Postage	\$	43.08
HS Enrichment Supplies	\$	243.98
TE Activity Supplies	\$	255.09
Bus driver fees/supplies	\$	432.69
MS SBDM Supplies	\$	256.37
Total	\$	3,980.04

Budget Updates

N/A

Brittany Muller

Finance Director



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 5

Balanced ✓
Bull

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101 CASH IN BANK	64,421.02	4,738,310.02
	TOTAL ASSETS	64,421.02	4,738,310.02
FUND BALANCE			
10	6302 REVENUES CONTROL	-5,042,211.95	-7,613,596.14
10	7602 EXPENDITURES CONTROL	773,461.95	2,946,004.12
10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-70,718.00
10	8770 UNASSIGNED FUND BALANCE	4,204,328.98	.00
	TOTAL FUND BALANCE	-64,421.02	-4,738,310.02
	TOTAL LIABILITIES + FUND BALANCE	-64,421.02	-4,738,310.02

BRACKEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 5

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101	73,574.74	-75,036.02
20	6106	.00	3,448.44
20	6111	.00	630,835.54
	TOTAL ASSETS	73,574.74	559,247.96
FUND BALANCE			
20	6302	-272,857.54	-978,446.67
20	7602	199,282.80	1,045,396.09
20	8737	.00	-626,197.38
	TOTAL FUND BALANCE	-73,574.74	-559,247.96
TOTAL LIABILITIES + FUND BALANCE			
		-73,574.74	-559,247.96



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 5

FUND: 21 DISTRICT ACTIVITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	21 6101 CASH IN BANK	-26,109.81	146,224.88
	TOTAL ASSETS	-26,109.81	146,224.88
FUND BALANCE			
	21 6302 REVENUES CONTROL	-34,075.86	-364,579.97
	21 7602 EXPENDITURES CONTROL	60,185.67	218,355.09
	TOTAL FUND BALANCE	26,109.81	-146,224.88
TOTAL LIABILITIES + FUND BALANCE		26,109.81	-146,224.88

BRACKEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 5

FUND: 25 SCHOOL ACTIVITY FUNDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	25 6101 CASH IN BANK	6,035.92	43,061.60
	TOTAL ASSETS	6,035.92	43,061.60
LIABILITIES			
	25 7421 ACCOUNTS PAYABLE	-200.00	-200.00
	TOTAL LIABILITIES	-200.00	-200.00
FUND BALANCE			
	25 6302 REVENUES CONTROL	-17,150.60	-74,705.88
	25 7602 EXPENDITURES CONTROL	11,314.68	31,844.28
	TOTAL FUND BALANCE	-5,835.92	-42,861.60
	TOTAL LIABILITIES + FUND BALANCE	-6,035.92	-43,061.60



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 5

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	.00	-57,022.00
	TOTAL ASSETS	.00	57,022.00
FUND BALANCE			
31	6302 REVENUES CONTROL	.00	-55,050.00
31	7602 EXPENDITURES CONTROL	.00	112,072.00
	TOTAL FUND BALANCE	.00	57,022.00
	TOTAL LIABILITIES + FUND BALANCE	.00	57,022.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 5

FUND: 320 BUILDING FUND (5 CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	32	612,595.83	941,709.15
		612,595.83	941,709.15
FUND BALANCE			
	32	-568,546.83	-852,246.95
	32	-44,049.00	360,382.91
	32	.00	-424,322.07
	32	.00	-25,523.04
		-612,595.83	-941,709.15
		-612,595.83	-941,709.15
TOTAL LIABILITIES + FUND BALANCE			

ASSETS

FUND BALANCE

TOTAL ASSETS

TOTAL LIABILITIES + FUND BALANCE

32

32

32

32

32

32

32

CASH IN BANK

REVENUES CONTROL

EXPENDITURES CONTROL

RESTRICTED-SFCC ESCROW-PRIOR

RESTRICTED-SFCC ESCROW-CURRENT

TOTAL FUND BALANCE

TOTAL LIABILITIES + FUND BALANCE

612,595.83

-568,546.83

-44,049.00

.00

.00

-612,595.83

-612,595.83

941,709.15

-852,246.95

360,382.91

-424,322.07

-25,523.04

-941,709.15

-941,709.15



BRACKEN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 5

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36 6101 CASH IN BANK	-107,311.82	592,850.53
	TOTAL ASSETS	-107,311.82	592,850.53
FUND BALANCE			
	36 6302 REVENUES CONTROL	43,497.01	-26,100.51
	36 7602 EXPENDITURES CONTROL	63,814.81	148,077.77
	36 8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-714,827.79
	TOTAL FUND BALANCE	107,311.82	-592,850.53
	TOTAL LIABILITIES + FUND BALANCE	107,311.82	-592,850.53



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 5

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
	CASH IN BANK		-96,360.95
51	6104	-1,506.84	200.00
	PETTY CASH	.00	
51	6171	.00	22,095.00
	INVENTORIES FOR CONSUMPTION	.00	
51	64000	.00	96,318.00
	DEFERRED OUTFLOWS FROM OPEB	.00	
51	6400P	.00	151,569.00
	DEFERRED OUTFLOWS FROM PENSION		
	TOTAL ASSETS	-1,506.84	173,821.05
LIABILITIES			
51	75410	.00	-191,973.00
	UNFUNDED OPEB LIABILITY		
51	7541P	.00	-703,320.00
	NET PENSION LIABILITY		
51	77000	.00	-100,071.00
	DEFERRED INFLOWS FROM OPEB		
51	7700P	.00	-89,205.00
	DEFERRED INFLOWS FROM PENSION		
	TOTAL LIABILITIES	.00	-1,084,569.00
FUND BALANCE			
51	6302	-99,025.87	-260,125.43
	REVENUES CONTROL		
51	7602	100,532.71	327,892.60
	EXPENDITURES CONTROL		
51	87370	.00	195,726.00
	RESTRICTED OTHER OPEB		
51	8737P	.00	640,956.00
	RESTRICTED - OTHER		
51	8739	.00	28,393.78
	RESTRICTED-NEW ASSETS(FD SVC)		
51	8739I	.00	-22,095.00
	RESTRICTED INVENTORY		
	TOTAL FUND BALANCE	1,506.84	210,747.95
	TOTAL LIABILITIES + FUND BALANCE	1,506.84	-173,821.05

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

FUND 21 & 25 BALANCES

		10/31/2023	11/30/2023
7EAR	TE - ART TO REMEMBER	\$ 1,922.75	\$ 1,635.36
7EBB	TE - INTRAMURAL BASKETBALL	\$ 425.60	\$ 425.60
7ECB	TE - CHROMEBOOK FEES	\$ 70.00	\$ 280.00
7ECH	TE - CHEER BEARS	\$ 4,623.16	\$ 4,260.18
7EGE	TE - GENERAL FUND	\$ 8,489.29	\$ 9,067.82
7ELB	TE - LIBRARY	\$ 2,421.38	\$ 2,431.38
7EPT	TE - PTO	\$ 4,764.16	\$ 2,543.17
7ERW	TE - REWARDS	\$ 1,284.86	\$ 2,888.57
7ESC	TE - STUDENT COUNCIL	\$ 739.05	\$ 379.05
7ESI	TE - STUDENT IMPROVEMENT	\$ 18,853.64	\$ 15,379.35
7ESO	TE - SCHOLASTIC ORDERS	\$ 841.76	\$ 841.76
7EST	TE - STAFF ACCOUNT	\$ (1,615.62)	\$ (1,571.12)
7EXC	TE - CROSS COUNTRY	\$ 1,003.42	\$ 1,003.42
7H24	HS - CLASS OF 2024	\$ 2,622.59	\$ 2,622.59
7H25	HS - CLASS OF 2025	\$ 3,285.58	\$ 4,869.58
7H26	HS - CLASS OF 2026	\$ 520.00	\$ 520.00
7H27	HS - CLASS OF 2027	\$ 220.00	\$ 220.00
7HAR	HS - ARCHERY	\$ 2,314.85	\$ 2,090.85
7HAT	HS - ATHLETICS	\$ 7,121.39	\$ (3,991.17)
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 8,493.23	\$ 11,955.13
7HBC	HS - BASKETBALL CONCESSIONS	\$ 14,828.01	\$ 15,388.01
7HBD	HS - BAND	\$ 6,249.58	\$ 11,420.38
7HBL	HS - FBLA	\$ 2,536.02	\$ 2,691.02
7HBS	HS - BASEBALL BOOSTERS	\$ 1,562.69	\$ 1,502.69
7HBT	HS - BETA CLUB	\$ 313.50	\$ 343.50
7HCB	HS - CHROMEBOOK FEES	\$ 3,221.48	\$ 3,461.48
7HCH	HS - CHEERLEADERS	\$ 2,109.95	\$ 1,959.95
7HCM	HS - CHORAL MUSIC	\$ 821.60	\$ 821.60
7HCT	HS - CHRISTMAS TOURNAMENT	\$ -	\$ -
7HDF	HS - DRAMA FUND	\$ 8,168.20	\$ 6,970.90
7HEG	HS - ENGLISH CLUB	\$ 327.04	\$ 327.04
7HEN	HS - ENRICHMENT CLASS	\$ 695.06	\$ 255.42
7HFB	HS - FOOTBALL BOOSTERS	\$ 16,562.95	\$ 15,230.54
7HFC	HS - FCA	\$ 1,006.52	\$ 1,006.52
7HFF	HS - FFA	\$ (331.31)	\$ 817.75
7HFL	HS - FLOWER FUND	\$ 491.71	\$ 511.71
7HFS	HS - FCCLA	\$ 509.79	\$ 327.79
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 13,736.70	\$ 15,018.86
7HGE	HS - GENERAL FUND	\$ (169.43)	\$ 342.89
7HGO	HS - GOLF BOOSTERS	\$ (795.08)	\$ (630.60)
7HHE	HS - HOME ECONOMICS	\$ 1,343.52	\$ 1,269.52

7HLB	HS - LIBRARY	\$ 1,959.92	\$ 1,993.90
7HPB	HS - PBIS	\$ (4,189.73)	\$ (4,265.67)
7HPC	HS - PEP CLUB	\$ 331.24	\$ 331.24
7HPR	HS - PARKING	\$ 1,390.94	\$ 1,390.94
7HPV	HS - POLE VAULTING	\$ 8,139.00	\$ -
7HR9	HS - REGION 9 FCCLA	\$ 453.05	\$ 653.05
7HSB	HS - SOFTBALL BOOSTERS	\$ 4,686.97	\$ 6,212.73
7HSC	HS - SCIENCE CLUB	\$ 2,668.90	\$ 2,668.90
7HSE	HS - SPECIAL EDUCATION	\$ 3,597.47	\$ 361.47
7HST	HS - STAFF ACCOUNT	\$ 844.66	\$ 874.08
7HSV	HS - STUDENT VENDING	\$ 3,257.77	\$ 3,279.32
7HTN	HS - TENNIS BOOSTERS	\$ 1,476.43	\$ 1,476.43
7HTR	HS - TRACK BOOSTERS	\$ 5,135.05	\$ 4,659.05
7HTT	HS - TRAP SHOOTING TEAM	\$ 89.52	\$ 89.52
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 4,125.06	\$ 3,715.71
7HXC	HS - CROSS COUNTRY	\$ 1,711.51	\$ 1,711.51
7HYB	HS - YEARBOOK	\$ 8,949.57	\$ 8,914.57
7HYC	HS - Y CLUB	\$ 274.86	\$ 274.86
7M8T	MS - 8TH GRADE	\$ 246.39	\$ 246.39
7MAT	MS - ATHLETICS	\$ 1,157.98	\$ (1,950.65)
7MBB	MS - BASKETBALL	\$ 757.50	\$ (2,207.42)
7MBS	MS - BASEBALL	\$ -	\$ -
7MCB	MS - CHROMEBOOK FEES	\$ 1,646.00	\$ 1,646.00
7MCH	MS - CHEERLEADING	\$ 1,934.47	\$ 1,634.47
7MDF	MS - DRAMA FUND	\$ 2,768.44	\$ 3,980.15
7MFB	MS - FOOTBALL	\$ (1,670.38)	\$ (1,670.38)
7MGB	MS - GIRLS BASKETBALL	\$ -	\$ (187.50)
7MGE	MS - GENERAL FUND	\$ (145.39)	\$ (262.73)
7MLB	MS - LIBRARY	\$ 3,727.45	\$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	\$ 4,299.36	\$ 4,299.36
7MPT	MS - PTO	\$ 3,250.23	\$ 3,250.23
7MSB	MS - SOFTBALL	\$ (484.00)	\$ (484.00)
7MSI	MS - STUDENT INCENTIVE	\$ 85.90	\$ 10.23
7MSS	MS - SOURCES OF STRENGTH	\$ 283.33	\$ 283.33
7MST	MS - STAFF ACCOUNT	\$ 306.11	\$ 269.25
7MTR	MS - TRACK	\$ (53.65)	\$ (53.65)
7MVB	MS - VOLLEYBALL	\$ (548.00)	\$ (548.00)
7MWT	MS - WASHINGTON TRIP	\$ 5,075.00	\$ 5,842.00
7MYB	MS - YEARBOOK	\$ 231.85	\$ 231.85
	TOTAL:	\$ 209,360.37	\$ 189,286.48