

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	3,200,000.00	4,745,046.26	-1,545,046.26	148.28
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX	550,000.00	716,153.05	-166,153.05	130.21
1113 PSC PROPERTY TAX	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	12,000.00	13,579.42	-1,579.42	113.16
1117 MOTOR VEHICLE TAX	440,000.00	528,063.14	-88,063.14	120.01
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
1119 FRANCHISE TAX	650,000.00	801,620.32	-151,620.32	123.33
TOTAL AD VALOREM TAXES	1,652,000.00	2,059,415.93	-407,415.93	124.66
SALES & USE TAXES				
1121 UTILITIES TAX	380,000.00	422,171.79	-42,171.79	111.10
TOTAL SALES & USE TAXES	380,000.00	422,171.79	-42,171.79	111.10
INCOME TAXES				
1131 OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
TOTAL INCOME TAXES	.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX	1,000.00	9.01	990.99	.90
1192 EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES	1,000.00	9.01	990.99	.90
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00	.00
TUITION				

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1310 TUITION FROM INDIVIDUALS	.00	.00	.00	.00
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	.00	.00	.00	.00
TRANSPORTATION				
1410 TRANSP FEES FROM INDIVIDUALS	.00	.00	.00	.00
1420 TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00	.00
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
TOTAL TRANSPORTATION	.00	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	50,000.00	201,775.69	-151,775.69	403.55
1520 DIVIDENDS ON INVESTMENTS	.00	.00	.00	.00
1540 INVESTMENT INC FROM REAL PRPTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	50,000.00	201,775.69	-151,775.69	403.55
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	.00	.00	.00	.00
1912 BUS RENTAL	.00	.00	.00	.00
1919 OTHER RENTAL INCOME	.00	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.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
1980 REFUND OF PRIOR YR EXPENDITURE	10,000.00	27,765.99	-17,765.99	277.66
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
1991 TRANSCRIPT FEES	.00	.00	.00	.00
1994 RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00	.00
1997 REIMBURSEMENT SCHOOL ACTIVITY	.00	.00	.00	.00
1998 CRIME CHECK/FINGERPRINTING	200.00	.00	200.00	.00
1999 OTHER MISCELLANEOUS REVENUE	10,000.00	13,556.13	-3,556.13	135.56
TOTAL OTHER REVENUE FROM LOCAL SOURCES	20,200.00	41,322.12	-21,122.12	204.56
TOTAL REVENUE FROM LOCAL SOURCES	2,103,200.00	2,724,694.54	-621,494.54	129.55
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	5,869,376.00	5,869,376.00	.00	100.00

ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL STATE PROGRAM	5,869,376.00	5,869,376.00	.00	100.00
OTHER STATE FUNDING				
3122 VOCATIONAL TRANSPORTATION	40,000.00	48,406.00	-8,406.00	121.02
3126 SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127 FLEXIBLE SPENDING ACCT REFUND	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	40,000.00	48,406.00	-8,406.00	121.02
EXPENDITURE REIMBURSEMENTS				
3130 NATIONAL BD CERT REIMB	2,000.00	4,000.00	-2,000.00	200.00
3131 MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00
3132 SPEECH LANGUAGE PATH REIMB	4,000.00	4,000.00	.00	100.00
TOTAL EXPENDITURE REIMBURSEMENTS	6,000.00	8,000.00	-2,000.00	133.33
REVENUE IN LIEU OF TAXES/STATE				
3800 REV IN LIEU OF TAXES/ TELE COM	16,000.00	18,028.88	-2,028.88	112.68
TOTAL REVENUE IN LIEU OF TAXES/STATE	16,000.00	18,028.88	-2,028.88	112.68
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON BEHALF CONTRIBUTIONS	3,717,748.51	3,109,001.70	608,746.81	83.63
TOTAL REVENUE FOR ON BEHALF PAYMENTS	3,717,748.51	3,109,001.70	608,746.81	83.63
TOTAL REVENUE FROM STATE SOURCES	9,649,124.51	9,052,812.58	596,311.93	93.82
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED THROUGH THE STATE				
4200 UNRESTRICTED GRANTS IN AID DIR	.00	6,000.00	-6,000.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE	.00	6,000.00	-6,000.00	.00
FEDERAL REIMBURSEMENT				
4810 MEDICAID REIM FROM FEDERAL	30,000.00	37,926.48	-7,926.48	126.42
TOTAL FEDERAL REIMBURSEMENT	30,000.00	37,926.48	-7,926.48	126.42
TOTAL REVENUE FROM FEDERAL SOURCES	30,000.00	43,926.48	-13,926.48	146.42
OTHER RECEIPTS				

ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	706,512.00	806,077.13	-99,565.13	114.09
5220	INDIRECT COSTS TRANSFER	52,700.00	56,513.00	-3,813.00	107.24
	TOTAL INTERFUND TRANSFERS	759,212.00	862,590.13	-103,378.13	113.62
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	1,000.00	99.70	900.30	9.97
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	1,000.00	99.70	900.30	9.97
	TOTAL OTHER RECEIPTS	760,212.00	862,689.83	-102,477.83	113.48
	TOTAL RECEIPTS	12,542,536.51	12,684,123.43	-141,586.92	101.13
	TOTAL REVENUES	15,742,536.51	17,429,169.69	-1,686,633.18	110.71

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	4,282,135.00	3,992,927.89	289,207.11	93.25
0200 EMPLOYEE BENEFITS	436,211.75	331,780.33	104,431.42	76.06
0280 ON-BEHALF	2,501,841.55	2,112,705.48	389,136.07	84.45
0300 PURCHASED PROF AND TECH SERV	130,300.00	78,806.30	51,493.70	60.48
0400 PURCHASED PROPERTY SERVICES	34,720.00	28,369.79	6,350.21	81.71
0500 OTHER PURCHASED SERVICES	46,400.00	42,615.54	3,784.46	91.84
0600 SUPPLIES	279,450.00	268,127.38	11,322.62	95.95
0700 PROPERTY	5,600.00	10,749.98	-5,149.98	191.96
0800 DEBT SERVICE AND MISCELLANEOUS	26,700.00	40,468.85	-13,768.85	151.57
TOTAL 1000 INSTRUCTION	7,743,358.30	6,906,551.54	836,806.76	89.19
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	524,021.00	449,606.06	74,414.94	85.80
0200 EMPLOYEE BENEFITS	34,479.00	82,736.77	-48,257.77	239.96
0280 ON-BEHALF	195,796.29	165,342.17	30,454.12	84.45
0300 PURCHASED PROF AND TECH SERV	98,500.00	85,212.52	13,287.48	86.51
0500 OTHER PURCHASED SERVICES	2,250.00	1,660.81	589.19	73.81
0600 SUPPLIES	11,500.00	4,271.51	7,228.49	37.14
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	866,546.29	788,829.84	77,716.45	91.03
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	307,177.00	295,001.54	12,175.46	96.04
0200 EMPLOYEE BENEFITS	18,198.00	14,911.93	3,286.07	81.94
0280 ON-BEHALF	43,510.29	36,742.70	6,767.59	84.45
0300 PURCHASED PROF AND TECH SERV	100.00	.00	100.00	.00
0400 PURCHASED PROPERTY SERVICES	700.00	.00	700.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	5,800.00	5,605.41	194.59	96.65
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	375,485.29	352,261.58	23,223.71	93.82
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	262,466.00	267,959.86	-5,493.86	102.09
0200 EMPLOYEE BENEFITS	127,111.29	108,111.26	19,000.03	85.05
0280 ON-BEHALF	43,510.29	36,742.70	6,767.59	84.45
0300 PURCHASED PROF AND TECH SERV	137,200.00	112,784.14	24,415.86	82.20
0400 PURCHASED PROPERTY SERVICES	3,000.00	4,404.51	-1,404.51	146.82
0500 OTHER PURCHASED SERVICES	356,012.00	251,477.96	104,534.04	70.64
0600 SUPPLIES	2,500.00	2,596.36	-96.36	103.85
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,650.00	1,297.38	352.62	78.63

ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2300 DISTRICT ADMIN SUPPORT	933,449.58	785,374.17	148,075.41	84.14
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	508,573.00	439,846.42	68,726.58	86.49
0200 EMPLOYEE BENEFITS	48,088.00	44,912.21	3,175.79	93.40
0280 ON-BEHALF	174,041.15	146,970.82	27,070.33	84.45
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	2,300.00	2,643.62	-343.62	114.94
0600 SUPPLIES	2,200.00	11,194.37	-8,994.37	508.84
0700 PROPERTY	150.00	.00	150.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	850.00	1,305.00	-455.00	153.53
0840 CONTINGENCY	1,788.00	.00	1,788.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	737,990.15	646,872.44	91,117.71	87.65
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	125,812.00	125,812.08	-.08	100.00
0200 EMPLOYEE BENEFITS	5,598.00	5,548.18	49.82	99.11
0280 ON-BEHALF	21,755.15	18,371.35	3,383.80	84.45
0500 OTHER PURCHASED SERVICES	85,139.47	41,435.22	43,704.25	48.67
0600 SUPPLIES	11,000.00	10,590.57	409.43	96.28
TOTAL 2500 BUSINESS SUPPORT SERVICES	249,304.62	201,757.40	47,547.22	80.93
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	388,464.00	389,094.24	-630.24	100.16
0200 EMPLOYEE BENEFITS	108,450.68	103,600.25	4,850.43	95.53
0280 ON-BEHALF	217,551.44	183,713.52	33,837.92	84.45
0300 PURCHASED PROF AND TECH SERV	449,000.00	296,000.68	152,999.32	65.92
0400 PURCHASED PROPERTY SERVICES	83,550.00	76,404.02	7,145.98	91.45
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	345,000.00	288,320.22	56,679.78	83.57
0700 PROPERTY	35,000.00	.00	35,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	12,000.00	.00	12,000.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,639,016.12	1,337,132.93	301,883.19	81.58
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	585,632.00	503,798.46	81,833.54	86.03
0200 EMPLOYEE BENEFITS	181,710.13	146,461.05	35,249.08	80.60
0280 ON-BEHALF	435,102.88	367,427.05	67,675.83	84.45
0300 PURCHASED PROF AND TECH SERV	65,800.00	6,048.25	59,751.75	9.19
0400 PURCHASED PROPERTY SERVICES	34,200.00	12,918.23	21,281.77	37.77
0500 OTHER PURCHASED SERVICES	79,000.00	58,336.89	20,663.11	73.84
0600 SUPPLIES	299,900.00	199,970.56	99,929.44	66.68
0700 PROPERTY	280,000.00	331,664.00	-51,664.00	118.45

ANNUAL FINANCIAL REPORT FOR FY 2025

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0800 DEBT SERVICE AND MISCELLANEOUS	2,500.00	902.95	1,597.05	36.12
TOTAL 2700 STUDENT TRANSPORTATION	1,963,845.01	1,627,527.44	336,317.57	82.87
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	1,500.00	1,500.00	.00	100.00
0200 EMPLOYEE BENEFITS	67.00	4,521.64	-4,454.64	999.99
0300 PURCHASED PROF AND TECH SERV	.00	13,603.35	-13,603.35	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0700 PROPERTY	.00	94,511.12	-94,511.12	.00
0800 DEBT SERVICE AND MISCELLANEOUS	75,000.00	.00	75,000.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	76,567.00	114,136.11	-37,569.11	149.07
3300 COMMUNITY 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
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	20,000.00	20,629.00	-629.00	103.15
TOTAL 5200 FUND TRANSFERS	20,000.00	20,629.00	-629.00	103.15
5300 CONTINGENCY				
0840 CONTINGENCY	1,136,974.15	.00	1,136,974.15	.00
TOTAL 5300 CONTINGENCY	1,136,974.15	.00	1,136,974.15	.00
TOTAL EXPENDITURES	15,742,536.51	12,781,072.45	2,961,464.06	81.19
TOTAL FOR GENERAL FUND (1)	.00	4,648,097.24	-4,648,097.24	.00

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 ON INVESTMENTS	.00	20,000.00	-20,000.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	20,000.00	-20,000.00	.00
STUDENT ACTIVITIES				
1750 DONATIONS (ACTIVITY FND)	.00	23,210.72	-23,210.72	.00
1790 OTHER STUDENT ACTIVITY INCOME	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	23,210.72	-23,210.72	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	14,657.10	-14,657.10	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	1,360.35	-1,360.35	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	16,017.45	-16,017.45	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	59,228.17	-59,228.17	.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	.00	.00	.00	.00
TOTAL STATE PROGRAM	.00	.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3131 MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	.00
RESTRICTED				
3200 RESTRICTED STATE REVENUE	635,976.00	663,080.80	-27,104.80	104.26
TOTAL RESTRICTED	635,976.00	663,080.80	-27,104.80	104.26
TOTAL REVENUE FROM STATE SOURCES	635,976.00	663,080.80	-27,104.80	104.26

ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	846,033.00	871,031.22	-24,998.22	102.95
TOTAL RESTRICTED THROUGH THE STATE	846,033.00	871,031.22	-24,998.22	102.95
THROUGH INTERMEDIATE AGENCIES				
4700 FEDERAL REV THRU INTERMED SRC	417,985.00	393,155.43	24,829.57	94.06
TOTAL THROUGH INTERMEDIATE AGENCIES	417,985.00	393,155.43	24,829.57	94.06
TOTAL REVENUE FROM FEDERAL SOURCES	1,264,018.00	1,264,186.65	-168.65	100.01
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	20,000.00	20,629.00	-629.00	103.15
5251 FLEX FOCUS TRANSFER FROM ESS	500.00	500.00	.00	100.00
5261 FLEX FOCUS TRANSFER FROM ESS	-500.00	-500.00	.00	100.00
TOTAL INTERFUND TRANSFERS	20,000.00	20,629.00	-629.00	103.15
TOTAL OTHER RECEIPTS	20,000.00	20,629.00	-629.00	103.15
TOTAL RECEIPTS	1,919,994.00	2,007,124.62	-87,130.62	104.54
TOTAL REVENUES	1,919,994.00	2,007,124.62	-87,130.62	104.54

BRACKEN COUNTY BOARD OF EDUCATION

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	732,508.75	732,571.08	-62.33	100.01
0200 EMPLOYEE BENEFITS	165,280.77	158,098.24	7,182.53	95.65
0300 PURCHASED PROF AND TECH SERV	38,968.20	43,377.99	-4,409.79	111.32
0400 PURCHASED PROPERTY SERVICES	1,600.00	2,007.08	-407.08	125.44
0500 OTHER PURCHASED SERVICES	50,414.60	25,686.43	24,728.17	50.95
0600 SUPPLIES	208,979.58	322,663.83	-113,684.25	154.40
0700 PROPERTY	3,000.00	.00	3,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	9,968.08	6,318.50	3,649.58	63.39
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	1,210,719.98	1,290,723.15	-80,003.17	106.61
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	160,342.00	205,717.31	-45,375.31	128.30
0200 EMPLOYEE BENEFITS	67,800.19	70,478.17	-2,677.98	103.95
0300 PURCHASED PROF AND TECH SERV	62,299.00	4,705.00	57,594.00	7.55
0400 PURCHASED PROPERTY SERVICES	600.00	720.16	-120.16	120.03
0500 OTHER PURCHASED SERVICES	23,710.00	34,215.19	-10,505.19	144.31
0600 SUPPLIES	122,069.81	126,361.92	-4,292.11	103.52
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	9,000.00	1,036.03	7,963.97	11.51
TOTAL 2100 STUDENT SUPPORT SERVICES	445,821.00	443,233.78	2,587.22	99.42
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	19,630.18	16,974.93	2,655.25	86.47
0200 EMPLOYEE BENEFITS	14,354.62	4,856.03	9,498.59	33.83
0300 PURCHASED PROF AND TECH SERV	5,300.00	5,189.89	110.11	97.92
0400 PURCHASED PROPERTY SERVICES	180.00	195.00	-15.00	108.33
0500 OTHER PURCHASED SERVICES	8,451.36	8,895.59	-444.23	105.26
0600 SUPPLIES	500.00	40.47	459.53	8.09
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	48,416.16	36,151.91	12,264.25	74.67
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	2,400.00	2,400.00	.00	100.00
0200 EMPLOYEE BENEFITS	656.64	656.64	.00	100.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,056.64	3,056.64	.00	100.00
2400 SCHOOL ADMIN SUPPORT				

ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00	.00
2500	BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	1,000.00	-1,000.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	1,000.00	-1,000.00	.00
2600	PLANT OPERATIONS & MAINTENANCE				
0300	PURCHASED PROF AND TECH SERV	40,000.00	40,000.00	.00	100.00
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 2600 PLANT OPERATIONS & MAINTENANCE	40,000.00	40,000.00	.00	100.00
2700	STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	29,120.00	15,487.13	13,632.87	53.18
0200	EMPLOYEE BENEFITS	7,967.23	4,196.74	3,770.49	52.68
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	3,012.99	11,958.14	-8,945.15	396.89
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	40,100.22	31,642.01	8,458.21	78.91
3100	FOOD SERVICE OPERATION				
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	97,280.25	97,280.97	-.72	100.00
0200	EMPLOYEE BENEFITS	9,210.61	9,576.09	-365.48	103.97
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,000.00	1,007.12	-7.12	100.71
0500	OTHER PURCHASED SERVICES	4,020.00	2,567.63	1,452.37	63.87
0600	SUPPLIES	20,369.14	45,180.71	-24,811.57	221.81
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	131,880.00	155,612.52	-23,732.52	118.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	1,919,994.00	2,001,420.01	-81,426.01	104.24
TOTAL FOR SPECIAL REVENUE (2)	.00	5,704.61	-5,704.61	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

DISTRICT ACTIVITY (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	109,025.00	166,927.01	-57,902.01	153.11
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	650.00	9,110.52	-8,460.52	999.99
TOTAL EARNINGS ON INVESTMENTS	650.00	9,110.52	-8,460.52	999.99
STUDENT ACTIVITIES				
1740 STUDENT FEES	5,500.00	6,220.00	-720.00	113.09
1750 DONATIONS (ACTIVITY FND)	100.00	366.50	-266.50	366.50
1790 OTHER STUDENT ACTIVITY INCOME	149,000.00	408,370.78	-259,370.78	274.07
TOTAL STUDENT ACTIVITIES	154,600.00	414,957.28	-260,357.28	268.41
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1991 TRANSCRIPT FEES	.00	549.52	-549.52	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	549.52	-549.52	.00
TOTAL REVENUE FROM LOCAL SOURCES	155,250.00	424,617.32	-269,367.32	273.51
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	155,250.00	424,617.32	-269,367.32	273.51
TOTAL REVENUES	264,275.00	591,544.33	-327,269.33	223.84

ANNUAL FINANCIAL REPORT FOR FY 2025

DISTRICT ACTIVITY (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	17,050.00	10,737.12	6,312.88	62.97
0500 OTHER PURCHASED SERVICES	15,225.00	22,139.79	-6,914.79	145.42
0600 SUPPLIES	212,600.00	399,718.96	-187,118.96	188.01
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	19,400.00	5,273.51	14,126.49	27.18
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	264,275.00	437,869.38	-173,594.38	165.69
2700 STUDENT TRANSPORTATION				
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	264,275.00	437,869.38	-173,594.38	165.69
TOTAL FOR DISTRICT ACTIVITY (21)	.00	153,674.95	-153,674.95	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

SCHOOL ACTIVITY FUNDS (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	27,600.00	49,427.28	-21,827.28	179.08
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1740 STUDENT FEES .00	23,800.00	455.50	-455.50	.00
1790 OTHER STUDENT ACTIVITY INCOME		90,653.69	-66,853.69	380.90
TOTAL STUDENT ACTIVITIES	23,800.00	91,109.19	-67,309.19	382.81
TOTAL REVENUE FROM LOCAL SOURCES	23,800.00	91,109.19	-67,309.19	382.81
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	23,800.00	91,109.19	-67,309.19	382.81
TOTAL REVENUES	51,400.00	140,536.47	-89,136.47	273.42

ANNUAL FINANCIAL REPORT FOR FY 2025

SCHOOL ACTIVITY FUNDS (25)	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	51,400.00	108,140.75	-56,740.75	210.39
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	51,400.00	108,140.75	-56,740.75	210.39
2700 STUDENT TRANSPORTATION				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
TOTAL EXPENDITURES	51,400.00	108,140.75	-56,740.75	210.39
TOTAL FOR SCHOOL ACTIVITY FUNDS (25)	.00	32,395.72	-32,395.72	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

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	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	106,512.00	106,512.00	.00	100.00
TOTAL RESTRICTED	106,512.00	106,512.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES	106,512.00	106,512.00	.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	106,512.00	106,512.00	.00	100.00
TOTAL REVENUES	106,512.00	106,512.00	.00	100.00

ANNUAL FINANCIAL REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
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	106,512.00	106,512.00	.00	100.00
TOTAL 5200 FUND TRANSFERS	106,512.00	106,512.00	.00	100.00
TOTAL EXPENDITURES	106,512.00	106,512.00	.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2025

BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
BUILDING FUND (5 CENT LEVY) (320)			
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	370,000.00	.00	370,000.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	588,484.00	588,484.00	.00
1113 PSC PROPERTY TAX	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	.00	.00	.00
TOTAL AD VALOREM TAXES	588,484.00	588,484.00	.00
SALES & USE TAXES			
1121 UTILITIES TAX	.00	.00	.00
TOTAL SALES & USE TAXES	.00	.00	.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	.00	.00	.00
TOTAL OTHER TAXES	.00	.00	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	4,000.00	43,515.84	-39,515.84
TOTAL EARNINGS ON INVESTMENTS	4,000.00	43,515.84	-39,515.84
TOTAL REVENUE FROM LOCAL SOURCES	592,484.00	631,999.84	-39,515.84
106.67			
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	701,374.00	701,374.00	.00
TOTAL RESTRICTED	701,374.00	701,374.00	.00
TOTAL REVENUE FROM STATE SOURCES	701,374.00	701,374.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			

ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5331 SALE OF BUILDINGS	.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	1,293,858.00	1,333,373.84	-39,515.84	103.05
TOTAL REVENUES	1,663,858.00	1,333,373.84	330,484.16	80.14

ANNUAL FINANCIAL REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
4700 BUILDING IMPROVEMENTS				
0700 PROPERTY .00	912,923.62	.00	912,923.62	.00
0840 CONTINGENCY				
TOTAL 4700 BUILDING IMPROVEMENTS	912,923.62	.00	912,923.62	.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 750,934.38		851,547.93	-100,613.55	113.40
TOTAL 5200 FUND TRANSFERS	750,934.38	851,547.93	-100,613.55	113.40
TOTAL EXPENDITURES 1,663,858.00		851,547.93	812,310.07	51.18
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320) .00		481,825.91	-481,825.91	.00

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 ON INVESTMENTS	.00	13,980.88	-13,980.88	.00
TOTAL EARNINGS ON INVESTMENTS	.00	13,980.88	-13,980.88	.00
OTHER REVENUE FROM LOCAL SOURCES				
1993 OTHER REBATES	.00	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	13,980.88	-13,980.88	.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	1,048.42	-1,048.42	.00
TOTAL INTERFUND TRANSFERS	.00	1,048.42	-1,048.42	.00
TOTAL OTHER RECEIPTS	.00	1,048.42	-1,048.42	.00
TOTAL RECEIPTS	.00	15,029.30	-15,029.30	.00
TOTAL REVENUES	.00	15,029.30	-15,029.30	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300 PURCHASED PROF AND TECH SERV	.00	5,838.60	-5,838.60	.00
0700 PROPERTY	.00	422,722.95	-422,722.95	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	7,236.23	-7,236.23	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	435,797.78	-435,797.78	.00
4200 LAND IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	4,305.93	-4,305.93	.00
0400 PURCHASED PROPERTY SERVICES	.00	339,878.50	-339,878.50	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	4,194.97	-4,194.97	.00
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	348,379.40	-348,379.40	.00
4700 BUILDING IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	.00	796.00	-796.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	144,499.00	-144,499.00	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	84.39	-84.39	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	145,379.39	-145,379.39	.00
TOTAL EXPENDITURES	.00	929,556.57	-929,556.57	.00
TOTAL FOR CONSTRUCTION FUND (360)	.00	-914,527.27	914,527.27	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

DEBT SERVICE FUND (400)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	367.22	-367.22	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	.00	1,053.08	-1,053.08	.00
TOTAL EARNINGS ON INVESTMENTS	.00	1,053.08	-1,053.08	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	1,053.08	-1,053.08	.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 ON BEHALF CONTRIBUTIONS	57,967.04	102,787.64	-44,820.60	177.32
TOTAL REVENUE FOR ON BEHALF PAYMENTS	57,967.04	102,787.64	-44,820.60	177.32
TOTAL REVENUE FROM STATE SOURCES	57,967.04	102,787.64	-44,820.60	177.32
OTHER RECEIPTS				
BOND ISSUANCE				
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER	150,934.38	150,934.38	.00	100.00
TOTAL INTERFUND TRANSFERS	150,934.38	150,934.38	.00	100.00
TOTAL OTHER RECEIPTS	150,934.38	150,934.38	.00	100.00
TOTAL RECEIPTS	208,901.42	254,775.10	-45,873.68	121.96
TOTAL REVENUES	208,901.42	255,142.32	-46,240.90	122.14

ANNUAL FINANCIAL REPORT FOR FY 2025

DEBT SERVICE FUND (400)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
5100 DEBT SERVICE				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	208,901.42	253,722.02	-44,820.60	121.46
TOTAL 5100 DEBT SERVICE	208,901.42	253,722.02	-44,820.60	121.46
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	208,901.42	253,722.02	-44,820.60	121.46
TOTAL FOR DEBT SERVICE FUND (400)	.00	1,420.30	-1,420.30	.00

BRACKEN COUNTY BOARD OF EDUCATION



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	161,419.98	-135,530.05	296,950.03	-83.96
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	200.00	.00	200.00	.00
TOTAL EARNINGS ON INVESTMENTS	200.00	.00	200.00	.00
FOOD SERVICE				
1611 REIMBURSABLE SCHOOL LUNCH PROG	3,350.00	1,061.31	2,288.69	31.68
1612 REIMBURSABLE SCH BREAKFAST PRG	3,750.00	2,352.80	1,397.20	62.74
1621 NON-REIMBURSABLE LUNCH PROG	7,250.00	5,667.27	1,582.73	78.17
1622 NON-REIMBURSABLE BREAKFAST PRG	2,150.00	1,826.25	323.75	84.94
1623 NON-REIMBURSABLE MILK PROGRAM	350.00	9.50	340.50	2.71
1624 NON-REIMBURSABLE A LA CARTE PRG	750.00	.00	750.00	.00
1626 NON-REIMB A LA CARTE LUNCH PRG	9,150.00	6,970.18	2,179.82	76.18
1629 NON-REIMBURSABLE OTHER FOOD PRG	20,400.00	18,493.41	1,906.59	90.65
1690 FOOD SERVICE REBATES	.00	.00	.00	.00
TOTAL FOOD SERVICE	47,150.00	36,380.72	10,769.28	77.16
OTHER REVENUE FROM LOCAL SOURCES				
1994 RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	500.00	.00	500.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	500.00	.00	500.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	47,850.00	36,380.72	11,469.28	76.03
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131 MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	.00
RESTRICTED				
3200 RESTRICTED STATE REVENUE	9,500.00	6,398.26	3,101.74	67.35
TOTAL RESTRICTED	9,500.00	6,398.26	3,101.74	67.35

ANNUAL FINANCIAL REPORT FOR FY 2025

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON BEHALF CONTRIBUTIONS	326,327.16	275,570.28	50,756.88	84.45
TOTAL REVENUE FOR ON BEHALF PAYMENTS	326,327.16	275,570.28	50,756.88	84.45
TOTAL REVENUE FROM STATE SOURCES	335,827.16	281,968.54	53,858.62	83.96
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	870,000.00	774,759.73	95,240.27	89.05
TOTAL RESTRICTED THROUGH THE STATE	870,000.00	774,759.73	95,240.27	89.05
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950 CHILD NUTR PRG DONATED COMMOD	50,000.00	61,489.45	-11,489.45	122.98
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	50,000.00	61,489.45	-11,489.45	122.98
TOTAL REVENUE FROM FEDERAL SOURCES	920,000.00	836,249.18	83,750.82	90.90
TOTAL RECEIPTS	1,303,677.16	1,154,598.44	149,078.72	88.56
TOTAL REVENUES	1,465,097.14	1,019,068.39	446,028.75	69.56

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	361,849.00	338,945.68	22,903.32	93.67
0200 EMPLOYEE BENEFITS	90,120.98	161,720.98	-71,600.00	179.45
0280 ON-BEHALF	326,327.16	275,570.28	50,756.88	84.45
0300 PURCHASED PROF AND TECH SERV	7,500.00	5,782.00	1,718.00	77.09
0400 PURCHASED PROPERTY SERVICES	9,000.00	2,248.43	6,751.57	24.98
0500 OTHER PURCHASED SERVICES	5,350.00	2,211.44	3,138.56	41.34
0600 SUPPLIES	582,000.00	444,140.46	137,859.54	76.31
0700 PROPERTY	19,000.00	4,971.72	14,028.28	26.17
0800 DEBT SERVICE AND MISCELLANEOUS	11,250.00	3,476.30	7,773.70	30.90
TOTAL 3100 FOOD SERVICE OPERATION	1,412,397.14	1,239,067.29	173,329.85	87.73
5200 FUND TRANSFERS				
0900 OTHER ITEMS	52,700.00	56,513.00	-3,813.00	107.24
TOTAL 5200 FUND TRANSFERS	52,700.00	56,513.00	-3,813.00	107.24
TOTAL EXPENDITURES	1,465,097.14	1,295,580.29	169,516.85	88.43
TOTAL FOR FOOD SERVICE FUND (51)	.00	-276,511.90	276,511.90	.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 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				
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

ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	329,139.66	-329,139.66	.00
TOTAL 1000 INSTRUCTION	.00	329,139.66	-329,139.66	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	13,923.99	-13,923.99	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	13,923.99	-13,923.99	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	13,112.17	-13,112.17	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	13,112.17	-13,112.17	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	6,206.86	-6,206.86	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	6,206.86	-6,206.86	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	52,925.64	-52,925.64	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	52,925.64	-52,925.64	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	4,068.74	-4,068.74	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	4,068.74	-4,068.74	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	315,447.00	-315,447.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	315,447.00	-315,447.00	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	168,958.43	-168,958.43	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	168,958.43	-168,958.43	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	384.00	-384.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300 COMMUNITY SERVICES	.00	384.00	-384.00	.00
TOTAL EXPENDITURES	.00	904,166.49	-904,166.49	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-904,166.49	904,166.49	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

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 2025

FOOD SERVICE ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700 PROPERTY	.00	23,166.09	-23,166.09	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	23,166.09	-23,166.09	.00
TOTAL EXPENDITURES	.00	23,166.09	-23,166.09	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	.00	-23,166.09	23,166.09	.00

ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	15,742,536.51	17,429,169.69	-1,686,633.18	110.71
TOTAL OF EXPENDITURES FUND 1	15,742,536.51	12,781,072.45	2,961,464.06	81.19
TOTAL FOR FUND 1	.00	4,648,097.24	-4,648,097.24	.00
TOTAL OF REVENUES FUND 2	1,919,994.00	2,007,124.62	-87,130.62	104.54
TOTAL OF EXPENDITURES FUND 2	1,919,994.00	2,001,420.01	-81,426.01	104.24
TOTAL FOR FUND 2	.00	5,704.61	-5,704.61	.00
TOTAL OF REVENUES FUND 21	264,275.00	591,544.33	-327,269.33	223.84
TOTAL OF EXPENDITURES FUND 21	264,275.00	437,869.38	-173,594.38	165.69
TOTAL FOR FUND 21	.00	153,674.95	-153,674.95	.00
TOTAL OF REVENUES FUND 25	51,400.00	140,536.47	-89,136.47	273.42
TOTAL OF EXPENDITURES FUND 25	51,400.00	108,140.75	-56,740.75	210.39
TOTAL FOR FUND 25	.00	32,395.72	-32,395.72	.00
TOTAL OF REVENUES FUND 310	106,512.00	106,512.00	.00	100.00
TOTAL OF EXPENDITURES FUND 310	106,512.00	106,512.00	.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	1,663,858.00	1,333,373.84	330,484.16	80.14
TOTAL OF EXPENDITURES FUND 320	1,663,858.00	851,547.93	812,310.07	51.18
TOTAL FOR FUND 320	.00	481,825.91	-481,825.91	.00
TOTAL OF REVENUES FUND 360	.00	15,029.30	-15,029.30	.00
TOTAL OF EXPENDITURES FUND 360	.00	929,556.57	-929,556.57	.00
TOTAL FOR FUND 360	.00	-914,527.27	914,527.27	.00
TOTAL OF REVENUES FUND 400	208,901.42	255,142.32	-46,240.90	122.14
TOTAL OF EXPENDITURES FUND 400	208,901.42	253,722.02	-44,820.60	121.46
TOTAL FOR FUND 400	.00	1,420.30	-1,420.30	.00
TOTAL OF REVENUES FUND 51	1,465,097.14	1,019,068.39	446,028.75	69.56
TOTAL OF EXPENDITURES FUND 51	1,465,097.14	1,295,580.29	169,516.85	88.43
TOTAL FOR FUND 51	.00	-276,511.90	276,511.90	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	904,166.49	-904,166.49	.00
TOTAL FOR FUND 8	.00	-904,166.49	904,166.49	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	23,166.09	-23,166.09	.00
TOTAL FOR FUND 81	.00	-23,166.09	23,166.09	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	21,213,672.65	22,627,329.34	-1,413,656.69	106.66
GRAND TOTAL OF EXPENDITURES	21,213,672.65	17,582,142.81	3,631,529.84	82.88

ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTAL	.00	5,045,186.53	-5,045,186.53	.00

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