TREASURER'S REPORT
September 2023

Beginning Balance		**$ 5,929,063.62**
RECEIPTS:		
FUND 1		
SEEK/TIER 1	$ 464,392.00	
Utility Tax	$ -	
Motor Vehicle	$ 22,785.90	
Delinquent Motor Vehicle Tax	$ 4,137.25	
Telecommunication Tax	$ 1,502.10	
Property Taxes	$ -	
Franchise Tax	$ -	
Omitted Tangible Tax	$ -	
Medicaid	$ 15.00	
Reimbursements/Misc Revenue	$ 71,446.97	
Interest	$ 895.46	
Total:	**$ 565,174.68**	
FUND 2		
Grants	$ 73,217.00	
Total:	**$ 73,217.00**	
FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND		
HS Deposits	$ 35,235.88	
MS Deposits	$ 5,766.64	
TE Deposits	$ 4,277.65	
Fund 21 & 25 deposits	$ 131.56	
Interest	$ 42.89	
Total:	**$ 45,454.62**	
CAPITAL OUTLAY		
SEEK from State		
Total:	**$ -**	
BUILDING FUND		
Property Tax	$ -	
SEEK from State		
Interest	$ 163.04	
Total:	**$ 163.04**	
CONSTRUCTION FUND		
Interest	$ 140.13	
Total:	**$ 140.13**	
FOOD SERVICE		
Food Service Deposits	$ 2,542.31	

Food Service Reimb from State	$ 20,021.32	
Interest	$ -	
Total:	**$ 22,563.63**	

EXPENSES:

Accounts Payable Bills:	$ 304,153.15	
15th Payroll	$ 344,042.74	
31st Payroll	$ 353,733.95	
Voided Checks	$ (998.00)	
Returned Checks	$ -	
Stop pay/Other fees	$ -	
Total:	**$ 1,000,931.84**	
Food Service to Fund 1 (Indirect Cost)	$ 4,237.00	

BALANCE AT END OF MONTH

FUND 1	$ 4,452,090.77	
FUND 2	$ (280,805.74)	
DISTRICT ACTIVITY FUND	$ 153,621.78	
SCHOOL ACTIVITY FUND	$ 41,018.92	
CAPITAL OUTLAY	$ 55,050.00	
BUILDING FUND	$ 684,948.84	
CONSTRUCTION FUND	$ 636,012.68	
FOOD SERVICE	$ (107,092.37)	
TOTAL	**$ 5,634,844.88**	**$ 5,634,844.88**

Claypool Scholarship	8/31/2023	9/30/2023
	$ 635,628.44	$ 631,598.34

Credit Card Charges

FRYSC Supplies	$ 1,039.42
Deeper Learning Training food	$ 254.64
Board Training	$ 250.00
HS maintenance	$ 14.74
Football Supplies	$ 597.00
HS ESS Food	$ 40.00
Food Service Equipment	$ 152.68
Bus driver fees	$ 122.81
PD travel	$ 340.00
Homeless travel	$ 1,090.35
Total	$ 3,901.64

Budget Updates

N/A

Brittany Mulligan Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

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BALANCE SHEET FOR 2024 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-106,459.05	4,452,090.77
		TOTAL ASSETS		-106,459.05	4,452,090.77
FUND BALANCE					
	10	6302	REVENUES CONTROL	-557,856.48	-1,608,832.29
	10	7602	EXPENDITURES CONTROL	664,315.53	1,431,788.50
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-70,718.00
	10	8770	UNASSIGNED FUND BALANCE	.00	-4,204,328.98
		TOTAL FUND BALANCE		106,459.05	-4,452,090.77
TOTAL LIABILITIES + FUND BALANCE				106,459.05	-4,452,090.77

BALANCE SHEET FOR 2024 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-148,787.30	-280,805.74
	20	6106	OTHER CASH	.00	3,448.44
	20	6111	INVESTMENTS	.00	630,835.54
		TOTAL ASSETS		-148,787.30	353,478.24
FUND BALANCE					
	20	6302	REVENUES CONTROL	-73,217.00	-381,591.41
	20	7602	EXPENDITURES CONTROL	222,004.30	653,954.26
	20	8737	RESTRICTED - OTHER	.00	-626,197.38
	20	8770	UNASSIGNED FUND BALANCE	.00	356.29
		TOTAL FUND BALANCE		148,787.30	-353,478.24
TOTAL LIABILITIES + FUND BALANCE				148,787.30	-353,478.24

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	7,854.90	152,490.78
		TOTAL ASSETS		7,854.90	152,490.78
FUND BALANCE					
	21	6302	REVENUES CONTROL	-38,408.61	-260,694.91
	21	7602	EXPENDITURES CONTROL	30,553.71	108,204.13
		TOTAL FUND BALANCE		-7,854.90	-152,490.78
TOTAL LIABILITIES + FUND BALANCE				-7,854.90	-152,490.78

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	3,520.47	42,149.92
		TOTAL ASSETS		3,520.47	42,149.92
FUND BALANCE					
	25	6302	REVENUES CONTROL	-7,046.00	-46,724.84
	25	7602	EXPENDITURES CONTROL	3,525.53	4,574.92
		TOTAL FUND BALANCE		-3,520.47	-42,149.92
	TOTAL LIABILITIES + FUND BALANCE			-3,520.47	-42,149.92

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	163.04	684,948.84
		TOTAL ASSETS		163.04	684,948.84
FUND BALANCE					
	32	6302	REVENUES CONTROL	-163.04	-283,611.64
	32	7602	EXPENDITURES CONTROL	.00	48,507.91
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-424,322.07
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-25,523.04
		TOTAL FUND BALANCE		-163.04	-684,948.84
	TOTAL LIABILITIES + FUND BALANCE			-163.04	-684,948.84

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-11,122.82	636,012.68
		TOTAL ASSETS		-11,122.82	636,012.68
FUND BALANCE					
	36	6302	REVENUES CONTROL	-140.14	-447.85
	36	7602	EXPENDITURES CONTROL	11,262.96	79,262.96
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-714,827.79
		TOTAL FUND BALANCE		11,122.82	-636,012.68
	TOTAL LIABILITIES + FUND BALANCE			11,122.82	-636,012.68

BALANCE SHEET FOR 2024 3

FUND: 51		FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-39,387.98	-107,092.37
	51	6104	PETTY CASH	.00	200.00
	51	6171	INVENTORIES FOR CONSUMPTION	.00	22,095.00
	51	6400O	DEFERRED OUTFLOWS FROM OPEB	.00	96,318.00
	51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	151,569.00
		TOTAL ASSETS		-39,387.98	163,089.63
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-191,973.00
	51	7541P	NET PENSION LIABLITY	.00	-703,320.00
	51	7700O	DEFERRED INFLOWS FROM OPEB	.00	-100,071.00
	51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-89,205.00
		TOTAL LIABILITIES		.00	-1,084,569.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-22,563.63	-25,684.91
	51	7602	EXPENDITURES CONTROL	61,951.61	104,183.50
	51	8737O	RESTRICTED OTHER OPEB	.00	195,726.00
	51	8737P	RESTRICTED - OTHER	.00	640,956.00
	51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	28,393.78
	51	8739I	RESTRICTED INVENTORY	.00	-22,095.00
		TOTAL FUND BALANCE		39,387.98	921,479.37
	TOTAL LIABILITIES + FUND BALANCE			39,387.98	-163,089.63

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

FUND 21 & 25 BALANCES					
			8/31/2023		9/30/2023
7EAR	TE - ART TO REMEMBER	$	1,922.75	$	1,922.75
7EBB	TE - INTRAMURAL BASKETBALL	$	485.60	$	665.60
7ECB	TE - CHROMEBOOK FEES	$	-	$	70.00
7ECH	TE - CHEER BEARS	$	5,724.60	$	5,927.60
7EGE	TE - GENERAL FUND	$	5,701.49	$	7,596.27
7ELB	TE - LIBRARY	$	2,473.83	$	2,473.83
7EPT	TE - PTO	$	1,600.00	$	1,536.02
7ERW	TE - REWARDS	$	1,055.67	$	1,320.55
7ESC	TE - STUDENT COUNCIL	$	540.30	$	605.30
7ESI	TE - STUDENT IMPROVEMENT	$	13,769.21	$	13,153.11
7ESO	TE - SCHOLASTIC ORDERS	$	841.76	$	841.76
7EST	TE - STAFF ACCOUNT	$	(1,610.58)	$	(1,255.93)
7EXC	TE - CROSS COUNTRY	$	980.04	$	742.04
7H24	HS - CLASS OF 2024	$	2,472.59	$	2,347.59
7H25	HS - CLASS OF 2025	$	2,637.45	$	2,582.45
7H26	HS - CLASS OF 2026	$	400.00	$	320.00
7H27	HS - CLASS OF 2027	$	60.00	$	(70.00)
7HAR	HS - ARCHERY	$	2,314.85	$	2,314.85
7HAT	HS - ATHLETICS	$	7,824.64	$	13,047.85
7HBB	HS - BOYS BASKETBALL BOOSTERS	$	1,280.48	$	1,535.48
7HBC	HS - BASKETBALL CONCESSIONS	$	14,828.01	$	14,828.01
7HBD	HS - BAND	$	6,134.13	$	5,425.58
7HBL	HS - FBLA	$	1,750.02	$	2,564.02
7HBS	HS - BASEBALL BOOSTERS	$	(917.31)	$	(972.31)
7HBT	HS - BETA CLUB	$	15.50	$	221.50
7HCB	HS - CHROMEBOOK FEES	$	2,891.48	$	3,051.48
7HCH	HS - CHEERLEADERS	$	2,226.90	$	2,148.95
7HCM	HS - CHORAL MUSIC	$	821.60	$	821.60
7HCT	HS - CHRISTMAS TOURNAMENT	$	-	$	-
7HDF	HS - DRAMA FUND	$	7,899.94	$	7,074.94
7HEG	HS - ENGLISH CLUB	$	327.04	$	327.04
7HFB	HS - FOOTBALL BOOSTERS	$	11,356.75	$	12,463.89
7HFC	HS - FCA	$	1,006.52	$	1,006.52
7HFF	HS - FFA	$	4,755.18	$	7,485.18
7HFL	HS - FLOWER FUND	$	411.71	$	411.71
7HFS	HS - FCCLA	$	476.79	$	896.79
7HGB	HS - GIRLS BASKETBALL BOOSTERS	$	15,650.90	$	13,806.70
7HGE	HS - GENERAL FUND	$	1,023.12	$	1,554.68
7HGO	HS - GOLF BOOSTERS	$	(346.82)	$	(795.08)
7HHE	HS - HOME ECONOMICS	$	1,343.52	$	1,343.52

7HLB	HS - LIBRARY	$ 1,959.92	$ 1,959.92
7HPB	HS - PBIS	$ -	$ (350.00)
7HPC	HS - PEP CLUB	$ 331.24	$ 331.24
7HPR	HS - PARKING	$ 1,324.94	$ 1,369.94
7HPV	HS - POLE VAULTING	$ 8,139.00	$ 8,139.00
7HR9	HS - REGION 9 FCCLA	$ -	$ 521.00
7HSB	HS - SOFTBALL BOOSTERS	$ 5,274.21	$ 5,804.21
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	$ 793.21
7HSV	HS - STUDENT VENDING	$ 3,452.19	$ 3,479.47
7HTN	HS - TENNIS BOOSTERS	$ 1,476.43	$ 1,476.43
7HTR	HS - TRACK BOOSTERS	$ 4,518.80	$ 5,035.05
7HTT	HS - TRAP SHOOTING TEAM	$ 89.52	$ 89.52
7HVB	HS - VOLLEYBALL BOOSTERS	$ 2,898.26	$ 3,350.82
7HXC	HS - CROSS COUNTRY	$ 923.42	$ 304.42
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	$ (1,731.44)	$ 149.17
7MBB	MS - BASKETBALL	$ (1,425.50)	$ (492.50)
7MBS	MS - BASEBALL	$ -	$ -
7MCB	MS - CHROMEBOOK FEES	$ 1,476.00	$ 1,576.00
7MCH	MS - CHEERLEADING	$ 2,043.46	$ 1,975.40
7MDF	MS - DRAMA FUND	$ 3,483.44	$ 3,483.44
7MFB	MS - FOOTBALL	$ 150.17	$ (991.11)
7MGE	MS - GENERAL FUND	$ 32.74	$ (8.78)
7MLB	MS - LIBRARY	$ 3,727.45	$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	$ 4,742.34	$ 4,299.36
7MPT	MS - PTO	$ 2,120.23	$ 2,120.23
7MSB	MS - SOFTBALL	$ (484.00)	$ (484.00)
7MSI	MS - STUDENT INCENTIVE	$ (772.89)	$ (634.29)
7MSS	MS - SOURCES OF STRENGTH	$ 283.33	$ 283.33
7MST	MS - STAFF ACCOUNT	$ 425.75	$ 319.65
7MTR	MS - TRACK	$ 180.25	$ 180.25
7MVB	MS - VOLLEYBALL	$ -	$ (200.00)
7MYB	MS - YEARBOOK	$ 211.85	$ 231.85
	TOTAL:	$ 183,265.33	$ 194,640.70