

BRACKEN COUNTY BOARD OF EDUCATION



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	382,490.50	-2,490.50	100.66
TOTAL SALES & USE TAXES		380,000.00	382,490.50	-2,490.50	100.66
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

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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	2,685,013.25	-581,813.25	127.66
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	5,869,376.00	5,869,376.00	.00	100.00

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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					

BRACKEN COUNTY BOARD OF EDUCATION



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	12,644,442.14	-101,905.63	100.81
	TOTAL REVENUES	15,742,536.51	17,389,488.40	-1,646,951.89	110.46

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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	78,737.98	51,562.02	60.43
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	6,906,483.22	836,875.08	89.19
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	524,021.00	456,017.89	68,003.11	87.02
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	84,342.52	14,157.48	85.63
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	794,371.67	72,174.62	91.67
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	111,866.14	25,333.86	81.54
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	2,228.12	271.88	89.12
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,650.00	1,297.38	352.62	78.63

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2300 DISTRICT ADMIN SUPPORT		933,449.58	784,087.93	149,361.65	84.00
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	75,789.28	7,760.72	90.71
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	1,336,518.19	302,497.93	81.54
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	585,632.00	504,063.77	81,568.23	86.07
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	12,885.22	21,314.78	37.68
0500	OTHER PURCHASED SERVICES	79,000.00	58,336.89	20,663.11	73.84
0600	SUPPLIES	299,900.00	200,766.56	99,133.44	66.94
0700	PROPERTY	280,000.00	331,664.00	-51,664.00	118.45

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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	1,628,555.74	335,289.27	82.93
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	12,785,673.28	2,956,863.23	81.22
	TOTAL FOR GENERAL FUND (1)	.00	4,603,815.12	-4,603,815.12	.00

BRACKEN COUNTY BOARD OF EDUCATION



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	8,952.49	-8,952.49	.00
1999	OTHER MISCELLANEOUS REVENUE	.00	1,360.35	-1,360.35	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	10,312.84	-10,312.84	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	53,523.56	-53,523.56	.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

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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	2,001,420.01	-81,426.01	104.24
	TOTAL REVENUES	1,919,994.00	2,001,420.01	-81,426.01	104.24

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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					

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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

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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	.00	.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



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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

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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

BRACKEN COUNTY BOARD OF EDUCATION



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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	455.50	-455.50	.00
1790	OTHER STUDENT ACTIVITY INCOME	23,800.00	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

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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

BRACKEN COUNTY BOARD OF EDUCATION



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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

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		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	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

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		370,000.00	.00	370,000.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX		588,484.00	588,484.00	.00	100.00
1113 PSC PROPERTY TAX		.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX		.00	.00	.00	.00
1117 MOTOR VEHICLE TAX		.00	.00	.00	.00
TOTAL AD VALOREM TAXES		588,484.00	588,484.00	.00	100.00
SALES & USE TAXES					
1121 UTILITIES TAX		.00	.00	.00	.00
TOTAL SALES & USE TAXES		.00	.00	.00	.00
OTHER TAXES					
1191 OMITTED PROPERTY TAX		.00	.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		4,000.00	43,515.84	-39,515.84	999.99
TOTAL EARNINGS ON INVESTMENTS		4,000.00	43,515.84	-39,515.84	999.99
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	100.00
TOTAL RESTRICTED		701,374.00	701,374.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		701,374.00	701,374.00	.00	100.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					

BRACKEN COUNTY BOARD OF EDUCATION

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

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BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
4700 BUILDING IMPROVEMENTS					
0700	PROPERTY	.00	.00	.00	.00
0840	CONTINGENCY	912,923.62	.00	912,923.62	.00
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

BRACKEN COUNTY BOARD OF EDUCATION



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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

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		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	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

BRACKEN COUNTY BOARD OF EDUCATION



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DEBT SERVICE FUND (400)		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		.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	253,722.02	-44,820.60	121.46
TOTAL REVENUES		208,901.42	253,722.02	-44,820.60	121.46

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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	.00	.00	.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

BRACKEN COUNTY BOARD OF EDUCATION

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

BRACKEN COUNTY BOARD OF EDUCATION

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	81,468.98	8,652.00	90.40
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	524,696.00	57,304.00	90.15
0700	PROPERTY	19,000.00	10,058.56	8,941.44	52.94
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	1,244,457.67	167,939.47	88.11
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	1,300,970.67	164,126.47	88.80
TOTAL FOR FOOD SERVICE FUND (51)		.00	-281,902.28	281,902.28	.00

BRACKEN COUNTY BOARD OF EDUCATION



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

BRACKEN COUNTY BOARD OF EDUCATION



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

BRACKEN COUNTY BOARD OF EDUCATION



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

BRACKEN COUNTY BOARD OF EDUCATION



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

BRACKEN COUNTY BOARD OF EDUCATION



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

BRACKEN COUNTY BOARD OF EDUCATION

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	17,389,488.40	-1,646,951.89	110.46
TOTAL OF EXPENDITURES FUND 1	15,742,536.51	12,785,673.28	2,956,863.23	81.22
TOTAL FOR FUND 1	.00	4,603,815.12	-4,603,815.12	.00
TOTAL OF REVENUES FUND 2	1,919,994.00	2,001,420.01	-81,426.01	104.24
TOTAL OF EXPENDITURES FUND 2	1,919,994.00	2,001,420.01	-81,426.01	104.24
TOTAL FOR FUND 2	.00	.00	.00	.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	253,722.02	-44,820.60	121.46
TOTAL OF EXPENDITURES FUND 400	208,901.42	253,722.02	-44,820.60	121.46
TOTAL FOR FUND 400	.00	.00	.00	.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	1,300,970.67	164,126.47	88.80
TOTAL FOR FUND 51	.00	-281,902.28	281,902.28	.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	22,581,943.44	-1,368,270.79	106.45
GRAND TOTAL OF EXPENDITURES	21,213,672.65	17,592,134.02	3,621,538.63	82.93

ANNUAL FINANCIAL REPORT FOR FY 2025

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTAL	.00	4,989,809.42	-4,989,809.42	.00

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