TREASURER'S REPORT
November 2022

Beginning Balance			**$**	**5,212,236.45**
RECEIPTS:				
FUND 1				
SEEK/TIER 1	$	466,722.00		
Utility Tax	$	27,310.80		
Motor Vehicle	$	24,477.03		
Delinquent Motor Vehicle Tax	$	946.52		
Telecommunication Tax	$	1,502.10		
Property Taxes	$	-		
Franchise Tax	$	-		
Omitted Tangible Tax	$	-		
Medicaid	$	385.75		
Reimbursements/Misc Revenue	$	114,173.71		
Interest	$	297.76		
Total:	**$**	**635,815.67**		
FUND 2				
Grants	$	189,604.12		
Total:	**$**	**189,604.12**		
FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND				
HS Deposits	$	41,535.59		
MS Deposits	$	2,905.25		
TE Deposits	$	1,751.05		
Fund 21 & 25 deposits	$	-		
Interest	$	20.51		
Total:	**$**	**46,212.40**		
CAPITAL OUTLAY				
SEEK from State				
Total:	**$**	**-**		
BUILDING FUND				
Property Tax	$	-		
SEEK from State				
Interest	$	69.48		
Total:	**$**	**69.48**		
CONSTRUCTION FUND				
Interest	$	47.09		
Total:	**$**	**47.09**		
FOOD SERVICE				
Food Service Deposits	$	2,320.94		

Food Service Reimb from State	$	84,970.01
Interest	$	2.60
Total:	**$**	**87,293.55**

EXPENSES:

Accounts Payable Bills:	$	444,673.69
15th Payroll	$	375,895.33
31st Payroll	$	363,792.42
Voided Checks	$	(1,100.02)
Returned Checks	$	-
Stop pay/Other fees	$	-
Total:	**$**	**1,183,261.42**

Food Service to Fund 1 (Indirect Cost)	$	3,407.00

BALANCE AT END OF MONTH

FUND 1	$	3,617,645.75		
FUND 2	$	(222,385.55)		
DISTRICT ACTIVITY FUND	$	195,714.04		
SCHOOL ACTIVITY FUND	$	38,115.50		
CAPITAL OUTLAY	$	58,480.00		
BUILDING FUND	$	733,790.88		
CONSTRUCTION FUND	$	536,989.47		
FOOD SERVICE	$	29,667.25		
TOTAL	**$**	**4,988,017.34**	**$**	**4,988,017.34**

Claypool Scholarship		10/31/2022		11/30/2022
	$	628,436.15	$	636,915.64

Credit Card Charges

FFA Travel	$	5,127.90
FBLA Travel	$	210.00
Boys Basketball gear	$	6,639.00
TE SBDM Supplies	$	74.94
Bus Garage Supplies/Fees	$	155.98
FRYSC Supplies	$	213.38
21st Century Supplies	$	625.48
Finance charge due to company not crediting tax back	$	75.95
IDEA B training	$	99.00
Total	$	13,221.63

Budget Updates

Increased SRO to $100,000, decreased tuition to zero, reduced contingency by $85,000

Brittany Mullikin _______________ Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

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BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-173,464.65	3,617,645.75
		TOTAL ASSETS		-173,464.65	3,617,645.75
FUND BALANCE					
	10	6302	REVENUES CONTROL	-534,930.25	-2,737,504.42
	10	7602	EXPENDITURES CONTROL	708,394.90	2,913,062.94
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-66,436.00
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,726,768.27
		TOTAL FUND BALANCE		173,464.65	-3,617,645.75
	TOTAL LIABILITIES + FUND BALANCE			173,464.65	-3,617,645.75

BRACKEN COUNTY BOARD OF EDUCATION

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BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-71,004.29	-222,385.55
	20	6106	OTHER CASH	.00	299,369.35
	20	6111	INVESTMENTS	.00	336,839.07
		TOTAL ASSETS		-71,004.29	413,822.87
FUND BALANCE					
	20	6302	REVENUES CONTROL	-189,604.12	-734,145.89
	20	7602	EXPENDITURES CONTROL	260,608.41	956,531.44
	20	8737	RESTRICTED - OTHER	.00	-636,208.42
		TOTAL FUND BALANCE		71,004.29	-413,822.87
	TOTAL LIABILITIES + FUND BALANCE			71,004.29	-413,822.87

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-10,220.50	195,714.04
		TOTAL ASSETS		-10,220.50	195,714.04
FUND BALANCE					
	21	6302	REVENUES CONTROL	-32,280.70	-353,644.59
	21	7602	EXPENDITURES CONTROL	42,501.20	157,930.55
		TOTAL FUND BALANCE		10,220.50	-195,714.04
TOTAL LIABILITIES + FUND BALANCE				10,220.50	-195,714.04

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	8,640.39	38,115.50
		TOTAL ASSETS		8,640.39	38,115.50
FUND BALANCE					
	25	6302	REVENUES CONTROL	-13,931.70	-60,600.50
	25	7602	EXPENDITURES CONTROL	5,291.31	22,485.00
		TOTAL FUND BALANCE		-8,640.39	-38,115.50
	TOTAL LIABILITIES + FUND BALANCE			-8,640.39	-38,115.50

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	58,480.00
		TOTAL ASSETS		.00	58,480.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-58,480.00
		TOTAL FUND BALANCE		.00	-58,480.00
TOTAL LIABILITIES + FUND BALANCE				.00	-58,480.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	69.48	733,790.88
		TOTAL ASSETS		69.48	733,790.88
FUND BALANCE					
	32	6302	REVENUES CONTROL	-69.48	-337,078.08
	32	7602	EXPENDITURES CONTROL	.00	49,164.77
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-424,322.07
	32	8737	RESTRICTED - OTHER	.00	-21,555.50
		TOTAL FUND BALANCE		-69.48	-733,790.88
	TOTAL LIABILITIES + FUND BALANCE			-69.48	-733,790.88

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	32,295.03	536,989.47
		TOTAL ASSETS		32,295.03	536,989.47
FUND BALANCE					
	36	6302	REVENUES CONTROL	-103,448.85	-245,851.56
	36	7602	EXPENDITURES CONTROL	71,153.82	350,945.60
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-642,083.51
		TOTAL FUND BALANCE		-32,295.03	-536,989.47
	TOTAL LIABILITIES + FUND BALANCE			-32,295.03	-536,989.47

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-10,534.57	29,667.25
	51	6104	PETTY CASH	.00	175.00
	51	6171	INVENTORIES FOR CONSUMPTION	.00	19,790.00
	51	6400O	DEFERRED OUTFLOWS FROM OPEB	.00	70,004.00
	51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	71,917.00
	TOTAL ASSETS			-10,534.57	191,553.25
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-117,895.00
	51	7541P	NET PENSION LIABLITY	.00	-392,728.00
	51	7700O	DEFERRED INFLOWS FROM OPEB	.00	-59,906.00
	51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-71,391.00
	TOTAL LIABILITIES			.00	-641,920.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-87,331.55	-328,198.85
	51	7602	EXPENDITURES CONTROL	97,866.12	306,170.04
	51	8737O	RESTRICTED OTHER OPEB	.00	107,797.00
	51	8737P	RESTRICTED - OTHER	.00	392,202.00
	51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-7,813.44
	51	8739I	RESTRICTED INVENTORY	.00	-19,790.00
	TOTAL FUND BALANCE			10,534.57	450,366.75
TOTAL LIABILITIES + FUND BALANCE				10,534.57	-191,553.25

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

FUND 21 & 25 BALANCES			
		10/31/2022	11/30/2022
7EAR	TE - ART TO REMEMBER	$ 1,626.63	$ 1,626.63
7EBB	TE - INTRAMURAL BASKETBALL	$ 521.60	$ 485.60
7ECB	TE - CHROMEBOOK FEES	$ 3,220.00	$ 3,220.00
7ECH	TE - CHEER BEARS	$ 3,836.96	$ 3,743.02
7EGE	TE - GENERAL FUND	$ 9,641.01	$ 8,483.79
7EIV	TE - INTRAMURAL VOLLEYBALL	$ -	$ -
7ELB	TE - LIBRARY	$ 2,187.98	$ 2,187.98
7EPT	TE - PTO	$ 4,728.76	$ 4,728.76
7ERW	TE - REWARDS	$ 2,011.41	$ 2,011.41
7ESC	TE - STUDENT COUNCIL	$ 303.70	$ 303.70
7ESI	TE - STUDENT IMPROVEMENT	$ 19,869.01	$ 12,782.52
7ESO	TE - SCHOLASTIC ORDERS	$ 510.45	$ 524.45
7EST	TE - STAFF ACCOUNT	$ (276.33)	$ (970.31)
7ETS	TE - TSHIRTS	$ 419.75	$ 419.75
7EXC	TE - CROSS COUNTRY	$ 1,764.01	$ 1,764.01
7H23	HS - CLASS OF 2023	$ 781.26	$ 801.26
7H24	HS - CLASS OF 2024	$ 904.79	$ 944.79
7H25	HS - CLASS OF 2025	$ 1,040.00	$ 1,040.00
7H26	HS - CLASS OF 2026	$ 80.00	$ 80.00
7HAR	HS - ARCHERY	$ 1,919.88	$ 3,779.88
7HAT	HS - ATHLETICS	$ 27,651.55	$ 23,994.32
7HBB	HS - BOYS BASKETBALL BOOSTERS	$ 6,675.69	$ 6,401.50
7HBC	HS - BASKETBALL CONCESSIONS	$ 12,704.65	$ 11,116.78
7HBD	HS - BAND	$ (824.32)	$ 2,183.06
7HBL	HS - FBLA	$ 5,945.35	$ 7,025.35
7HBS	HS - BASEBALL BOOSTERS	$ 7,063.35	$ 9,276.86
7HBT	HS - BETA CLUB	$ 119.14	$ 119.14
7HCB	HS - CHROMEBOOK FEES	$ 1,265.00	$ 1,545.00
7HCH	HS - CHEERLEADERS	$ 2,126.76	$ 2,406.76
7HCM	HS - CHORAL MUSIC	$ 821.60	$ 821.60
7HCT	HS - CHRISTMAS TOURNAMENT	$ 5,328.79	$ 5,328.79
7HDF	HS - DRAMA FUND	$ 7,127.07	$ 7,127.07
7HEG	HS - ENGLISH CLUB	$ 327.04	$ 327.04
7HFB	HS - FOOTBALL BOOSTERS	$ 11,094.96	$ 10,196.13
7HFC	HS - FCA	$ 1,006.52	$ 1,006.52
7HFF	HS - FFA	$ 2,646.09	$ 6,930.57
7HFL	HS - FLOWER FUND	$ 380.71	$ 411.71
7HFS	HS - FCCLA	$ (2,093.12)	$ (1,562.12)
7HGB	HS - GIRLS BASKETBALL BOOSTERS	$ 11,347.09	$ 20,599.41
7HGE	HS - GENERAL FUND	$ 2,773.94	$ 2,612.52

7HGO	HS - GOLF BOOSTERS	$	(209.75)	$	(209.75)
7HHE	HS - HOME ECONOMICS	$	2,366.30	$	2,478.71
7HLB	HS - LIBRARY	$	1,959.92	$	1,959.92
7HPB	HS - PBIS	$	1,097.80	$	(1,323.84)
7HPC	HS - PEP CLUB	$	766.12	$	331.24
7HPR	HS - PARKING	$	1,100.94	$	1,124.94
7HPV	HS - POLE VAULTING	$	8,139.00	$	8,139.00
7HSB	HS - SOFTBALL BOOSTERS	$	6,102.32	$	5,911.36
7HSC	HS - SCIENCE CLUB	$	2,668.90	$	2,668.90
7HSE	HS - SPECIAL EDUCATION	$	79.63	$	79.63
7HST	HS - STAFF ACCOUNT	$	316.20	$	316.20
7HSV	HS - STUDENT VENDING	$	2,715.40	$	2,715.40
7HTN	HS - TENNIS BOOSTERS	$	63.32	$	63.32
7HTR	HS - TRACK BOOSTERS	$	4,548.89	$	4,702.89
7HTT	HS - TRAP SHOOTING TEAM	$	89.52	$	89.52
7HVB	HS - VOLLEYBALL BOOSTERS	$	7,746.02	$	7,692.02
7HXC	HS - CROSS COUNTRY	$	1,194.20	$	321.80
7HYB	HS - YEARBOOK	$	5,130.82	$	5,130.82
7HYC	HS - Y CLUB	$	274.86	$	274.86
7M8T	MS - 8TH GRADE	$	613.33	$	613.33
7MAT	MS - ATHLETICS	$	2,980.21	$	3,259.30
7MBB	MS - BASKETBALL	$	(180.00)	$	(1,724.90)
7MBS	MS - BASEBALL	$	-	$	(211.31)
7MCB	MS - CHROMEBOOK FEES	$	1,291.00	$	1,361.00
7MCH	MS - CHEERLEADING	$	2,104.99	$	1,757.17
7MDF	MS - DRAMA FUND	$	5,313.04	$	5,313.04
7MFB	MS - FOOTBALL	$	5,498.41	$	4,961.90
7MGE	MS - GENERAL FUND	$	130.02	$	(1,013.48)
7MLB	MS - LIBRARY	$	3,727.45	$	3,727.45
7MMU	MS - MUSIC ACCOUNT	$	4,875.34	$	4,875.34
7MPT	MS - PTO	$	3,798.78	$	3,769.78
7MSB	MS - SOFTBALL	$	(28.70)	$	(334.95)
7MSI	MS - STUDENT INCENTIVE	$	(187.67)	$	22.55
7MSS	MS - SOURCES OF STRENGTH	$	283.33	$	283.33
7MST	MS - STAFF ACCOUNT	$	94.34	$	94.34
7MTR	MS - TRACK	$	948.05	$	(161.15)
7MVB	MS - VOLLEYBALL	$	(510.00)	$	(992.14)
7MYB	MS - YEARBOOK	$	(71.41)	$	(63.25)
	TOTAL:	$	235,409.65	$	233,829.54