TREASURER'S REPORT
March 2023

Beginning Balance			**$**	**5,159,287.47**
RECEIPTS:				
FUND 1				
SEEK/TIER 1	$	466,722.00		
Utility Tax	$	86,009.45		
Motor Vehicle	$	32,480.54		
Delinquent Motor Vehicle Tax	$	-		
Telecommunication Tax	$	1,502.10		
Property Taxes	$	23,007.15		
Franchise Tax	$	301,457.89		
Omitted Tangible Tax	$	-		
Medicaid	$	3,616.78		
Reimbursements/Misc Revenue	$	1,358.61		
Interest	$	898.19		
Total:	**$**	**917,052.71**		
FUND 2				
Grants	$	415,415.61		
Total:	**$**	**415,415.61**		
FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND				
HS Deposits	$	26,466.70		
MS Deposits	$	4,971.70		
TE Deposits	$	19,217.92		
Fund 21 & 25 deposits	$	9,635.31		
Interest	$	48.75		
Total:	**$**	**60,340.38**		
CAPITAL OUTLAY				
SEEK from State				
Total:	**$**	**-**		
BUILDING FUND				
Property Tax	$	-		
SEEK from State				
Interest	$	74.32		
Total:	**$**	**74.32**		
CONSTRUCTION FUND				
Interest	$	224.69		
Total:	**$**	**224.69**		
FOOD SERVICE				
Food Service Deposits	$	5,796.84		

Food Service Reimb from State	$	92,788.50		
Interest	$	1.80		
Total:	**$**	**98,587.14**		

EXPENSES:

Accounts Payable Bills:	$	298,547.59		
15th Payroll	$	413,415.88		
31st Payroll	$	367,261.58		
Voided Checks	$	(5,100.00)		
Returned Checks	$	-		
Stop pay/Other fees	$	25.00		
Total:	**$**	**1,074,150.05**		
Food Service to Fund 1 (Indirect Cost)	$	3,277.00		

BALANCE AT END OF MONTH

FUND 1	$	4,021,955.73		
FUND 2	$	(21,758.50)		
DISTRICT ACTIVITY FUND	$	195,283.98		
SCHOOL ACTIVITY FUND	$	36,880.39		
CAPITAL OUTLAY	$	(58,479.00)		
BUILDING FUND	$	390,657.12		
CONSTRUCTION FUND	$	1,004,258.81		
FOOD SERVICE	$	8,033.74		
TOTAL	**$**	**5,576,832.27**	**$**	**5,576,832.27**

Claypool Scholarship		2/28/2023		3/31/2023
	$	634,265.93	$	637,552.20

Credit Card Charges

21st Century supplies	$	763.03
FRYSC Supplies	$	1,035.40
Taylor SBDM Supplies	$	152.95
Boys Basketball Travel	$	1,228.70
MS Softball supplies	$	99.95
FCCLA Travel	$	103.88
Special Education Supplies	$	146.04
Bus Driver Fees	$	33.47
Board Office Supplies	$	17.00
Total	$	3,580.42

Budget Updates

N/A

Brittany Mulliken _____ Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

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BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	163,503.90	4,021,955.73
		TOTAL ASSETS		163,503.90	4,021,955.73
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-454.68	-454.68
		TOTAL LIABILITIES		-454.68	-454.68
FUND BALANCE					
	10	6302	REVENUES CONTROL	-919,728.10	-6,130,799.14
	10	7602	EXPENDITURES CONTROL	756,678.88	5,902,502.36
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-66,436.00
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,726,768.27
		TOTAL FUND BALANCE		-163,049.22	-4,021,501.05
TOTAL LIABILITIES + FUND BALANCE				-163,503.90	-4,021,955.73

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	267,208.24	-21,758.50
	20	6106	OTHER CASH	.00	299,369.35
	20	6111	INVESTMENTS	.00	336,839.07
		TOTAL ASSETS		267,208.24	614,449.92
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-500.00	-500.00
		TOTAL LIABILITIES		-500.00	-500.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-425,941.92	-1,826,441.08
	20	7602	EXPENDITURES CONTROL	159,233.68	1,848,699.58
	20	8737	RESTRICTED - OTHER	.00	-636,208.42
		TOTAL FUND BALANCE		-266,708.24	-613,949.92
TOTAL LIABILITIES + FUND BALANCE				-267,208.24	-614,449.92

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 9

FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,582.25	195,283.98
		TOTAL ASSETS		-1,582.25	195,283.98
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-13,041.70	-13,041.70
		TOTAL LIABILITIES		-13,041.70	-13,041.70
FUND BALANCE					
	21	6302	REVENUES CONTROL	-54,969.68	-525,531.41
	21	7602	EXPENDITURES CONTROL	69,593.63	343,289.13
		TOTAL FUND BALANCE		14,623.95	-182,242.28
	TOTAL LIABILITIES + FUND BALANCE			1,582.25	-195,283.98

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 9

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-77.53	36,880.39
		TOTAL ASSETS		-77.53	36,880.39
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	-1,212.33	-1,212.33
		TOTAL LIABILITIES		-1,212.33	-1,212.33
FUND BALANCE					
	25	6302	REVENUES CONTROL	-5,430.70	-79,629.06
	25	7602	EXPENDITURES CONTROL	6,720.56	43,961.00
		TOTAL FUND BALANCE		1,289.86	-35,668.06
TOTAL LIABILITIES + FUND BALANCE				77.53	-36,880.39

BRACKEN COUNTY BOARD OF EDUCATION

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BALANCE SHEET FOR 2023 9

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-58,479.00
		TOTAL ASSETS		.00	-58,479.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-58,480.00
	31	7602	EXPENDITURES CONTROL	.00	116,959.00
		TOTAL FUND BALANCE		.00	58,479.00
	TOTAL LIABILITIES + FUND BALANCE			.00	58,479.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	74.32	390,657.12
		TOTAL ASSETS		74.32	390,657.12
FUND BALANCE					
	32	6302	REVENUES CONTROL	-74.32	-888,875.19
	32	7602	EXPENDITURES CONTROL	.00	944,095.64
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-424,322.07
	32	8737	RESTRICTED - OTHER	.00	-21,555.50
		TOTAL FUND BALANCE		-74.32	-390,657.12
TOTAL LIABILITIES + FUND BALANCE				-74.32	-390,657.12

BRACKEN COUNTY BOARD OF EDUCATION

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BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-5,565.48	1,004,258.81
		TOTAL ASSETS		-5,565.48	1,004,258.81
FUND BALANCE					
	36	6302	REVENUES CONTROL	-224.69	-1,007,387.43
	36	7602	EXPENDITURES CONTROL	5,790.17	645,212.13
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-642,083.51
		TOTAL FUND BALANCE		5,565.48	-1,004,258.81
TOTAL LIABILITIES + FUND BALANCE				5,565.48	-1,004,258.81

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BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-6,016.40	8,033.74
	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		-6,016.40	169,919.74
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	-98,661.66	-678,388.96
	51	7602	EXPENDITURES CONTROL	104,678.06	677,993.66
	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		6,016.40	472,000.26
TOTAL LIABILITIES + FUND BALANCE				6,016.40	-169,919.74

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

FUND 21 & 25 BALANCES					
			2/28/2023		3/31/2023
7EAR	TE - ART TO REMEMBER	$	2,094.66	$	2,094.66
7EBB	TE - INTRAMURAL BASKETBALL	$	485.60	$	485.60
7ECB	TE - CHROMEBOOK FEES	$	3,260.00	$	3,510.00
7ECH	TE - CHEER BEARS	$	2,868.05	$	2,779.80
7EGE	TE - GENERAL FUND	$	8,922.75	$	10,123.88
7EIV	TE - INTRAMURAL VOLLEYBALL	$	-	$	-
7ELB	TE - LIBRARY	$	2,187.98	$	2,453.83
7EPT	TE - PTO	$	4,171.78	$	4,171.78
7ERW	TE - REWARDS	$	1,253.32	$	1,094.31
7ESC	TE - STUDENT COUNCIL	$	1,024.10	$	702.72
7ESI	TE - STUDENT IMPROVEMENT	$	12,175.92	$	14,636.84
7ESO	TE - SCHOLASTIC ORDERS	$	168.26	$	282.26
7EST	TE - STAFF ACCOUNT	$	87.46	$	751.86
7ETS	TE - TSHIRTS	$	419.75	$	419.75
7EXC	TE - CROSS COUNTRY	$	1,764.01	$	1,764.01
7H23	HS - CLASS OF 2023	$	1,288.26	$	2,200.26
7H24	HS - CLASS OF 2024	$	5,289.00	$	6,321.01
7H25	HS - CLASS OF 2025	$	1,300.00	$	1,520.00
7H26	HS - CLASS OF 2026	$	180.00	$	280.00
7HAR	HS - ARCHERY	$	2,192.29	$	2,742.29
7HAT	HS - ATHLETICS	$	20,549.66	$	20,596.09
7HBB	HS - BOYS BASKETBALL BOOSTERS	$	8,145.89	$	5,199.68
7HBC	HS - BASKETBALL CONCESSIONS	$	20,709.61	$	21,203.01
7HBD	HS - BAND	$	3,202.75	$	1,821.26
7HBL	HS - FBLA	$	3,015.43	$	1,844.30
7HBS	HS - BASEBALL BOOSTERS	$	13,141.86	$	(176.31)
7HBT	HS - BETA CLUB	$	214.14	$	244.14
7HCB	HS - CHROMEBOOK FEES	$	1,468.48	$	1,660.48
7HCH	HS - CHEERLEADERS	$	1,307.90	$	1,307.90
7HCM	HS - CHORAL MUSIC	$	821.60	$	821.60
7HCT	HS - CHRISTMAS TOURNAMENT	$	2,896.49	$	2,896.49
7HDF	HS - DRAMA FUND	$	7,127.07	$	7,127.07
7HEG	HS - ENGLISH CLUB	$	327.04	$	327.04
7HFB	HS - FOOTBALL BOOSTERS	$	5,149.23	$	5,149.23
7HFC	HS - FCA	$	1,006.52	$	1,006.52
7HFF	HS - FFA	$	2,835.78	$	1,781.97
7HFL	HS - FLOWER FUND	$	411.71	$	411.71
7HFS	HS - FCCLA	$	(1,307.12)	$	(943.62)
7HGB	HS - GIRLS BASKETBALL BOOSTERS	$	16,563.63	$	15,716.80
7HGE	HS - GENERAL FUND	$	2,309.25	$	1,820.17

7HGO	HS - GOLF BOOSTERS	$ (209.75)	$ (209.75)
7HHE	HS - HOME ECONOMICS	$ 2,144.54	$ 1,759.98
7HLB	HS - LIBRARY	$ 1,959.92	$ 1,959.92
7HPB	HS - PBIS	$ (1,467.01)	$ (1,012.31)
7HPC	HS - PEP CLUB	$ 331.24	$ 331.24
7HPR	HS - PARKING	$ 1,124.94	$ 1,124.94
7HPV	HS - POLE VAULTING	$ 8,139.00	$ 8,139.00
7HSB	HS - SOFTBALL BOOSTERS	$ 6,198.86	$ 5,920.72
7HSC	HS - SCIENCE CLUB	$ 2,668.90	$ 2,668.90
7HSE	HS - SPECIAL EDUCATION	$ 6,876.19	$ 3,712.46
7HST	HS - STAFF ACCOUNT	$ 661.95	$ 730.50
7HSV	HS - STUDENT VENDING	$ 2,768.33	$ 2,852.19
7HTN	HS - TENNIS BOOSTERS	$ 63.32	$ 778.32
7HTR	HS - TRACK BOOSTERS	$ 1,932.90	$ 1,955.01
7HTT	HS - TRAP SHOOTING TEAM	$ 89.52	$ 89.52
7HVB	HS - VOLLEYBALL BOOSTERS	$ 5,190.08	$ 4,630.67
7HXC	HS - CROSS COUNTRY	$ 491.80	$ 491.80
7HYB	HS - YEARBOOK	$ 5,502.82	$ 5,952.82
7HYC	HS - Y CLUB	$ 274.86	$ 274.86
7M8T	MS - 8TH GRADE	$ 613.33	$ 978.33
7MAT	MS - ATHLETICS	$ 9,542.75	$ 9,427.75
7MBB	MS - BASKETBALL	$ (1,653.19)	$ (3,698.02)
7MBS	MS - BASEBALL	$ (211.31)	$ (361.31)
7MCB	MS - CHROMEBOOK FEES	$ 1,161.00	$ 1,191.00
7MCH	MS - CHEERLEADING	$ 1,448.67	$ 1,014.96
7MDF	MS - DRAMA FUND	$ 5,313.04	$ 5,313.04
7MFB	MS - FOOTBALL	$ 1,647.21	$ 1,647.21
7MGE	MS - GENERAL FUND	$ (293.61)	$ (392.42)
7MLB	MS - LIBRARY	$ 3,727.45	$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	$ 4,875.34	$ 4,875.34
7MPT	MS - PTO	$ 3,138.84	$ 6,170.84
7MSB	MS - SOFTBALL	$ (334.95)	$ (856.53)
7MSI	MS - STUDENT INCENTIVE	$ 234.32	$ 607.10
7MSS	MS - SOURCES OF STRENGTH	$ 283.33	$ 283.33
7MST	MS - STAFF ACCOUNT	$ 282.22	$ 337.38
7MTR	MS - TRACK	$ (557.29)	$ (870.87)
7MVB	MS - VOLLEYBALL	$ (1,102.27)	$ (1,102.27)
7MYB	MS - YEARBOOK	$ (63.25)	$ (63.25)
	TOTAL:	$ 233,824.15	$ 218,530.24
**discrepancy from balance sheet is due to bills keyed on 3/31 but not printed until 4/3			