

TREASURER'S REPORT

April 2023

Beginning Balance \$ 5,576,832.27

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	454,967.00
Utility Tax	\$	-
Motor Vehicle	\$	68,883.48
Delinquent Motor Vehicle Tax	\$	-
Telecommunication Tax	\$	1,502.10
Property Taxes	\$	23,097.20
Franchise Tax	\$	78,360.28
Omitted Tangible Tax	\$	-
Medicaid	\$	1,785.16
Reimbursements/Misc Revenue	\$	4,564.30
Interest	\$	811.10
Total:	\$	633,970.62

FUND 2

Grants	\$	84,413.45
Total:	\$	84,413.45

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	19,005.13
MS Deposits	\$	4,939.45
TE Deposits	\$	2,344.50
Fund 21 & 25 deposits	\$	3,706.25
Interest	\$	45.04
Total:	\$	30,040.37

CAPITAL OUTLAY

SEEK from State		
Total:	\$	-

BUILDING FUND

Property Tax	\$	-
SEEK from State		
Interest	\$	71.46
Total:	\$	71.46

CONSTRUCTION FUND

Interest	\$	201.07
Total:	\$	201.07

FOOD SERVICE

Food Service Deposits	\$	3,348.39
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Food Service Reimb from State	\$	105,106.75
Interest	\$	-
Total:	\$	108,455.14

EXPENSES:

Accounts Payable Bills:	\$	473,474.70
15th Payroll	\$	356,421.68
31st Payroll	\$	356,700.20
Voided Checks	\$	(28.88)
Returned Checks	\$	-
Stop pay/Other fees	\$	-
Total:	\$	1,186,567.70

Food Service to Fund 1 (Indirect Cost)	\$	3,211.00
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BALANCE AT END OF MONTH

FUND 1	\$	3,883,960.95	
FUND 2	\$	(110,504.21)	
DISTRICT ACTIVITY FUND	\$	180,267.79	
SCHOOL ACTIVITY FUND	\$	29,117.37	
CAPITAL OUTLAY	\$	(58,479.00)	
BUILDING FUND	\$	390,728.58	
CONSTRUCTION FUND	\$	934,811.79	
FOOD SERVICE	\$	(2,486.59)	
TOTAL	\$	5,247,416.68	\$ 5,247,416.68

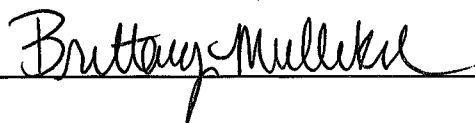
Claypool Scholarship		3/31/2023	4/30/2023
	\$	637,552.20	\$ 631,296.37

Credit Card Charges

21st Century supplies	\$	191.58
FRYSC Supplies	\$	640.57
Taylor SBDM Supplies	\$	83.34
Technology scription	\$	1,100.00
Positive Action Supplies	\$	539.89
SB/BS Supplies	\$	29.88
HS SBDM Supplies	\$	11.78
Bus Driver Fees/Supplies	\$	78.40
Total	\$	2,675.44

Budget Updates

N/A



Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10



FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	-137,994.78	3,883,960.95
		TOTAL ASSETS	-137,994.78	3,883,960.95
LIABILITIES	10	7421 ACCOUNTS PAYABLE	454.68	.00
		TOTAL LIABILITIES	454.68	.00
FUND BALANCE	10	6302 REVENUES CONTROL	-633,035.78	-6,763,834.92
	10	7602 EXPENDITURES CONTROL	770,575.88	6,673,078.24
	10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-66,436.00
	10	8770 UNASSIGNED FUND BALANCE	.00	-3,726,768.27
		TOTAL FUND BALANCE	137,540.10	-3,883,960.95
		TOTAL LIABILITIES + FUND BALANCE	137,994.78	-3,883,960.95

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101		
20	6106	-88,745.71	-110,504.21
20	6111	.00	299,369.35
	INVESTMENTS	.00	336,839.07
	TOTAL ASSETS	-88,745.71	525,704.21
LIABILITIES			
20	7421	500.00	.00
	TOTAL LIABILITIES	500.00	.00
FUND BALANCE			
20	6302	-86,921.24	-1,913,362.32
20	7602	175,166.95	2,023,866.53
20	8737	.00	-636,208.42
	TOTAL FUND BALANCE	88,245.71	-525,704.21
	TOTAL LIABILITIES + FUND BALANCE	88,745.71	-525,704.21

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-15,016.19	180,267.79
		TOTAL ASSETS	-15,016.19	180,267.79
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	13,041.70	.00
		TOTAL LIABILITIES	13,041.70	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-26,036.57	-551,587.98
21	7602	EXPENDITURES CONTROL	28,031.06	371,320.19
		TOTAL FUND BALANCE	1,974.49	-180,267.79
		TOTAL LIABILITIES + FUND BALANCE	15,016.19	-180,267.79

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10

FUND: 25 SCHOOL ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	-7,763.02	29,117.37
		TOTAL ASSETS	-7,763.02	29,117.37
LIABILITIES	25	7421 ACCOUNTS PAYABLE	1,212.33	.00
		TOTAL LIABILITIES	1,212.33	.00
FUND BALANCE	25	6302 REVENUES CONTROL	-1,476.00	-81,105.06
	25	7602 EXPENDITURES CONTROL	8,026.69	51,987.69
		TOTAL FUND BALANCE	6,550.69	-29,117.37
		TOTAL LIABILITIES + FUND BALANCE	7,763.02	-29,117.37



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101 CASH IN BANK	71.46	390,728.58
		TOTAL ASSETS	71.46	390,728.58
FUND BALANCE	32	6302 REVENUES CONTROL	-71.46	-888,946.65
	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	-71.46	-390,728.58
		TOTAL LIABILITIES + FUND BALANCE	-71.46	-390,728.58

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	-69,447.02	934,811.79
		TOTAL ASSETS	-69,447.02	934,811.79
FUND BALANCE	36	6302 REVENUES CONTROL	-201.08	-1,007,588.51
	36	7602 EXPENDITURES CONTROL	69,648.10	714,860.23
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-642,083.51
		TOTAL FUND BALANCE	69,447.02	-934,811.79
		TOTAL LIABILITIES + FUND BALANCE	69,447.02	-934,811.79

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 10



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-10,520.33	-2,486.59
51	6104 PETTY CASH	.00	175.00
51	6171 INVENTORIES FOR CONSUMPTION	.00	19,790.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	70,004.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	71,917.00
	TOTAL ASSETS	-10,520.33	159,399.41
LIABILITIES			
51	75410 UNFUNDED OPEB LIABILITY	.00	-117,895.00
51	7541P NET PENSION LIABILITY	.00	-392,728.00
51	77000 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	-108,455.14	-786,844.10
51	7602 EXPENDITURES CONTROL	118,975.47	796,969.13
51	87370 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	10,520.33	482,520.59
	TOTAL LIABILITIES + FUND BALANCE	10,520.33	-159,399.41

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

FUND 21 & 25 BALANCES			
		3/31/2023	4/30/2023
7EAR	TE - ART TO REMEMBER	\$ 2,094.66	\$ 1,922.75
7EBB	TE - INTRAMURAL BASKETBALL	\$ 485.60	\$ 485.60
7ECB	TE - CHROMEBOOK FEES	\$ 3,510.00	\$ 3,440.00
7ECH	TE - CHEER BEARS	\$ 2,779.80	\$ 2,378.86
7EGE	TE - GENERAL FUND	\$ 10,123.88	\$ 7,076.61
7EIV	TE - INTRAMURAL VOLLEYBALL	\$ -	\$ -
7ELB	TE - LIBRARY	\$ 2,453.83	\$ 2,453.83
7EPT	TE - PTO	\$ 4,171.78	\$ 4,149.86
7ERW	TE - REWARDS	\$ 1,094.31	\$ 1,094.31
7ESC	TE - STUDENT COUNCIL	\$ 702.72	\$ 702.72
7ESI	TE - STUDENT IMPROVEMENT	\$ 14,636.84	\$ 13,963.56
7ESO	TE - SCHOLASTIC ORDERS	\$ 282.26	\$ 206.76
7EST	TE - STAFF ACCOUNT	\$ 751.86	\$ 492.00
7ETS	TE - TSHIRTS	\$ 419.75	\$ 419.75
7EXC	TE - CROSS COUNTRY	\$ 1,764.01	\$ 1,764.01
7H23	HS - CLASS OF 2023	\$ 2,200.26	\$ 2,280.26
7H24	HS - CLASS OF 2024	\$ 6,321.01	\$ 3,928.43
7H25	HS - CLASS OF 2025	\$ 1,520.00	\$ 1,600.00
7H26	HS - CLASS OF 2026	\$ 280.00	\$ 340.00
7HAR	HS - ARCHERY	\$ 2,742.29	\$ 2,618.29
7HAT	HS - ATHLETICS	\$ 20,596.09	\$ 19,349.66
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 5,199.68	\$ 5,149.68
7HBC	HS - BASKETBALL CONCESSIONS	\$ 21,203.01	\$ 21,203.01
7HBD	HS - BAND	\$ 1,821.26	\$ 1,881.26
7HBL	HS - FBLA	\$ 1,844.30	\$ 1,552.30
7HBS	HS - BASEBALL BOOSTERS	\$ (176.31)	\$ 1,723.59
7HBT	HS - BETA CLUB	\$ 244.14	\$ 9.50
7HCB	HS - CHROMEBOOK FEES	\$ 1,660.48	\$ 1,836.48
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	\$ 6,395.73
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	\$ 1,781.97	\$ 1,681.97
7HFL	HS - FLOWER FUND	\$ 411.71	\$ 411.71
7HFS	HS - FCCLA	\$ (943.62)	\$ (823.62)
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 15,716.80	\$ 15,931.80
7HGE	HS - GENERAL FUND	\$ 1,820.17	\$ 2,094.85

7HGO	HS - GOLF BOOSTERS	\$ (209.75)	\$ (209.75)
7HHE	HS - HOME ECONOMICS	\$ 1,759.98	\$ 1,634.03
7HLB	HS - LIBRARY	\$ 1,959.92	\$ 1,959.92
7HPB	HS - PBIS	\$ (1,012.31)	\$ (815.67)
7HPC	HS - PEP CLUB	\$ 331.24	\$ 331.24
7HPR	HS - PARKING	\$ 1,124.94	\$ 1,153.94
7HPV	HS - POLE VAULTING	\$ 8,139.00	\$ 8,139.00
7HSB	HS - SOFTBALL BOOSTERS	\$ 5,920.72	\$ 8,853.15
7HSC	HS - SCIENCE CLUB	\$ 2,668.90	\$ 2,668.90
7HSE	HS - SPECIAL EDUCATION	\$ 3,712.46	\$ 3,479.46
7HST	HS - STAFF ACCOUNT	\$ 730.50	\$ 810.11
7HSV	HS - STUDENT VENDING	\$ 2,852.19	\$ 2,852.19
7HTN	HS - TENNIS BOOSTERS	\$ 778.32	\$ 1,638.82
7HTR	HS - TRACK BOOSTERS	\$ 1,955.01	\$ 2,470.95
7HTT	HS - TRAP SHOOTING TEAM	\$ 89.52	\$ 309.52
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 4,630.67	\$ 4,630.67
7HXC	HS - CROSS COUNTRY	\$ 491.80	\$ 491.80
7HYB	HS - YEARBOOK	\$ 5,952.82	\$ 7,478.82
7HYC	HS - Y CLUB	\$ 274.86	\$ 274.86
7M8T	MS - 8TH GRADE	\$ 978.33	\$ (2,095.85)
7MAT	MS - ATHLETICS	\$ 9,427.75	\$ 8,319.47
7MBB	MS - BASKETBALL	\$ (3,698.02)	\$ (3,698.02)
7MBS	MS - BASEBALL	\$ (361.31)	\$ (361.31)
7MCB	MS - CHROMEBOOK FEES	\$ 1,191.00	\$ 1,196.00
7MCH	MS - CHEERLEADING	\$ 1,014.96	\$ 1,014.96
7MDF	MS - DRAMA FUND	\$ 5,313.04	\$ 5,313.04
7MFB	MS - FOOTBALL	\$ 1,647.21	\$ (102.79)
7MGE	MS - GENERAL FUND	\$ (392.42)	\$ (2,040.12)
7MLB	MS - LIBRARY	\$ 3,727.45	\$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	\$ 4,875.34	\$ 4,875.34
7MPT	MS - PTO	\$ 6,170.84	\$ 4,349.54
7MSB	MS - SOFTBALL	\$ (856.53)	\$ 81.47
7MSI	MS - STUDENT INCENTIVE	\$ 607.10	\$ 60.43
7MSS	MS - SOURCES OF STRENGTH	\$ 283.33	\$ 283.33
7MST	MS - STAFF ACCOUNT	\$ 337.38	\$ 381.23
7MTR	MS - TRACK	\$ (870.87)	\$ (129.75)
7MVB	MS - VOLLEYBALL	\$ (1,102.27)	\$ (1,102.27)
7MYB	MS - YEARBOOK	\$ (63.25)	\$ (63.25)
	TOTAL:	\$ 218,530.24	\$ 209,385.16