

**TREASURER'S REPORT**  
**August 2020**

**Beginning Balance** \$ **7,190,458.17**

**RECEIPTS:**

**FUND 1**

SEEK/TIER 1	\$	432,797.00
Utility Tax	\$	28,647.50
Motor Vehicle	\$	27,953.30
Delinquent Motor Vehicle Tax	\$	2,331.52
Telecommunication Tax	\$	1,485.95
Property Taxes	\$	-
Franchise Tax	\$	-
Omitted Tangible Tax	\$	-
Background Check	\$	166.25
Medicaid	\$	15.00
Reimbursements/Misc Revenue	\$	920.71
Interest	\$	932.91
<b>Total:</b>	<b>\$</b>	<b>495,250.14</b>

**FUND 2**

Federal Grants	\$	149,085.04
State Grants	\$	96,970.81
Literacy Grant	\$	-
Other Grants/Donations	\$	1,646.80
<b>Total:</b>	<b>\$</b>	<b>247,702.65</b>

**FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND**

HS Deposits	\$	1,320.00
MS Deposits	\$	-
TE Deposits	\$	15.00
Pepsi Commission	\$	-
Interest	\$	70.29
<b>Total:</b>	<b>\$</b>	<b>1,405.29</b>

**CAPITAL OUTLAY**

SEEK from State	\$	-
<b>Total:</b>	<b>\$</b>	<b>-</b>

**BUILDING FUND**

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	354.60
<b>Total:</b>	<b>\$</b>	<b>354.60</b>

**CONSTRUCTION FUND**

Interest	\$	848.21
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**Total:** \$ **848.21**

**FOOD SERVICE**

Food Service Deposits \$ 126.69  
Food Service Reimb from State \$ -  
Interest \$ -  
**Total:** \$ **126.69**

**EXPENSES:**

Accounts Payable Bills: \$ 925,382.44  
15th Payroll \$ 75,012.95  
31st Payroll \$ 307,632.55  
Voided Checks \$ (10,581.54)  
Returned Checks \$ -  
Stop pay/Other fees \$ 67.41  
**Total:** \$ **1,297,513.81**

Food Service to Fund 1 (Indirect Cost) \$ 2,880.00

**BALANCE AT END OF MONTH**

FUND 1 \$ 2,747,437.48  
FUND 2 \$ 68,852.97  
DISTRICT ACTIVITY FUND \$ 178,243.52  
SCHOOL ACTIVITY FUND \$ 33,296.46  
CAPITAL OUTLAY \$ 56,153.00  
BUILDING FUND \$ 1,010,943.62  
CONSTRUCTION FUND \$ 2,552,538.25  
FOOD SERVICE \$ (8,833.36)  
**TOTAL** \$ **6,638,631.94** \$ **6,638,631.94**

**August 2020 Credit Card Charges**

HS SBDM \$ 183.92  
Boys' Basketball \$ 245.74  
Maintenance \$ 197.27  
FRYSC Supplies \$ 3,269.05  
Bus Registration \$ 30.83  
**Total** \$ **3,926.81**

**Budget Updates**

N/A

\_\_\_\_\_  
Finance Director

Balance Sheet



BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
10	6101 CASH IN BANK	-13,434.06	2,747,437.48
	TOTAL ASSETS	-13,434.06	2,747,437.48
<b>LIABILITIES</b>			
10	7421 ACCOUNTS PAYABLE	-178.00	-178.00
	TOTAL LIABILITIES	-178.00	-178.00
<b>FUND BALANCE</b>			
10	6302 REVENUES CONTROL	-497,430.11	-951,070.95
10	7602 EXPENDITURES CONTROL	511,042.17	666,392.78
10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-63,542.00
10	8770 UNASSIGNED FUND BALANCE	.00	-2,399,039.31
	TOTAL FUND BALANCE	13,612.06	-2,747,259.48
	TOTAL LIABILITIES + FUND BALANCE	13,434.06	-2,747,437.48



BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	20	6101 CASH IN BANK	17,235.40	68,852.97
		TOTAL ASSETS	17,235.40	68,852.97
FUND BALANCE	20			
	20	6302 REVENUES CONTROL	-247,702.65	-387,337.92
	20	7602 EXPENDITURES CONTROL	230,467.25	301,019.83
	20	8770 UNASSIGNED FUND BALANCE	.00	17,465.12
		TOTAL FUND BALANCE	-17,235.40	-68,852.97
		TOTAL LIABILITIES + FUND BALANCE	-17,235.40	-68,852.97



BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 21 DISTRICT ACTIVITY

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>	21	6101	CASH IN BANK	178,243.52
			TOTAL ASSETS	178,243.52
<b>LIABILITIES</b>	21	7421	ACCOUNTS PAYABLE	-2,254.40
			TOTAL LIABILITIES	-2,254.40
<b>FUND BALANCE</b>	21	6302	REVENUES CONTROL	-189,883.77
	21	7602	EXPENDITURES CONTROL	13,894.65
			TOTAL FUND BALANCE	-175,989.12
			TOTAL LIABILITIES + FUND BALANCE	-178,243.52



09/01/2020 15:20 BRACKEN COUNTY  
9660bmu1 BALANCE SHEET FOR 2021 2

FUND: 25 SCHOOL ACTIVITY FUNDS

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	25	6101	CASH IN BANK	33,296.46
			<b>TOTAL ASSETS</b>	<b>33,296.46</b>
<b>FUND BALANCE</b>				
	25	6302	REVENUES CONTROL	-36,919.19
	25	7602	EXPENDITURES CONTROL	3,622.73
			<b>TOTAL FUND BALANCE</b>	<b>-33,296.46</b>
			<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-33,296.46</b>



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BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

FUND: 310 CAPITAL OUTLAY FUND

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	31	6101	CASH IN BANK	56,153.00
			TOTAL ASSETS	56,153.00
FUND BALANCE	31	6302	REVENUES CONTROL	-56,153.00
			TOTAL FUND BALANCE	-56,153.00
			TOTAL LIABILITIES + FUND BALANCE	-56,153.00



BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 320 BUILDING FUND (5 CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
32	6101 CASH IN BANK	354.60	1,010,943.62
	<b>TOTAL ASSETS</b>	<b>354.60</b>	<b>1,010,943.62</b>
FUND BALANCE			
32	REVENUES CONTROL	-354.60	-252,043.49
32	EXPENDITURES CONTROL	.00	75,824.66
32	RESTRICTED-SFCC ESCROW-PRIOR	.00	-473,609.05
32	RESTRICTED - OTHER	.00	-361,115.74
	<b>TOTAL FUND BALANCE</b>	<b>-354.60</b>	<b>-1,010,943.62</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-354.60</b>	<b>-1,010,943.62</b>



BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
36	6101 CASH IN BANK	-515,239.66	2,552,538.25
	<b>TOTAL ASSETS</b>	<b>-515,239.66</b>	<b>2,552,538.25</b>
FUND BALANCE			
36	REVENUES CONTROL	-848.21	-1,805.54
36	EXPENDITURES CONTROL	516,087.87	867,835.62
36	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,418,568.33
	<b>TOTAL FUND BALANCE</b>	<b>515,239.66</b>	<b>-2,552,538.25</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>515,239.66</b>	<b>-2,552,538.25</b>

BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 400 DEBT SERVICE FUND

ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
40	6101		CASH IN BANK	.00	75,824.66
40	6101	BD10	CASH IN BANK	.00	84.65
40	6101	BD19	CASH IN BANK	.00	49.59
40	6101	BD99	CASH IN BANK	.00	1.72
40	6130		INTERFUND RECEIVABLES	.00	-75,824.66
			TOTAL ASSETS	.00	135.96
FUND BALANCE	40	6302	REVENUES CONTROL	.00	-75,824.66
40	7602		EXPENDITURES CONTROL	.00	75,824.66
40	8736		RESTRICTED - DEBT SERVICE	.00	-135.96
			TOTAL FUND BALANCE	.00	-135.96
			TOTAL LIABILITIES + FUND BALANCE	.00	-135.96



BRACKEN COUNTY  
BALANCE SHEET FOR 2021 2

09/01/2020 15:20  
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FUND: 51	FOOD SERVICE FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
51	6101		
51	6153		
51	6171		
51	64000		
51	6400P		
	TOTAL ASSETS	-34,341.84	272,796.30
<b>LIABILITIES</b>			
51	75410		
51	7541P		
51	77000		
51	7700P		
	TOTAL LIABILITIES	.00	-737,007.00
<b>FUND BALANCE</b>			
51	6302		
51	7602		
51	87370		
51	8737P		
51	8739		
51	8739I		
	TOTAL FUND BALANCE	34,341.84	464,210.70
TOTAL LIABILITIES + FUND BALANCE		34,341.84	-272,796.30

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

FUND 2 BALANCES		
August 2020		
0010	FRYSC BACKPACK PROGRAM	\$ 21,137.40
0012	AUTISM DONATION	\$ 3,911.32
0014	LOCAL MIGRANT PROGRAM	\$ 5,964.33
0016	FFA GREENHOUSE GRANT	\$ 1,000.00
0020	BASEBALL DONATION	\$ 21,946.00
0021	CLAYPOOLE ENDOWMENT	\$ 9,132.20
0059	FAMILY RESOURCE DONATION	\$ 11,348.32
120F	ESS	\$ 2,900.73
120G	ESS	\$ 6,972.00
128G	YSC	\$ 26,902.28
129G	FRC	\$ (3,807.73)
130G	GIFTED	\$ (627.94)
135F	PRESCHOOL	\$ 2,300.61
135G	PRESCHOOL	\$ 41,068.17
140F	PROFESSIONAL DEVELOPMENT	\$ 8,464.94
140G	PROFESSIONAL DEVELOPMENT	\$ (52.15)
14MG		\$ 43,095.00
160E	INSTRUCTIONAL RESOURCES	\$ 600.00
160F	INSTRUCTIONAL RESOURCES	\$ 7,040.19
160G	INSTRUCTIONAL RESOURCES	\$ -
162G	KETS TECHNOLOGY	\$ (3,026.86)
168G	SAFE SCHOOLS	\$ 5,725.44
17PF	PRESCHOOL PARTNERSHIP GRANT	\$ 85,937.02
310F	TITLE I	\$ (1,307.85)
310FM	TITLE I - PARENT & FAMILY ENGAGEMENT	\$ (190.59)
310FN	TITLE I - NON PUBLIC	\$ (1,401.93)
310G	TITLE I	\$ (31,860.73)
310GM	TITLE I - PARENT & FAMILY ENGAGEMENT	\$ -
310GN	TITLE I - NON PUBLIC	\$ -
337F	IDEA B	\$ (7,947.92)
337G	IDEA B	\$ (4,371.81)
343F	SPECIAL ED PRESCHOOL	\$ (5,425.37)
343G	SPECIAL ED PRESCHOOL	\$ -
348EA	PERKINS - CARRYFORWARD	\$ (338.00)
348F	PERKINS	\$ (510.00)
348G	PERKINS	\$ -
350E	TITLE VI - RURAL AND LOW INCOME	\$ (308.26)
350F	TITLE VI - RURAL AND LOW INCOME	\$ -
371F	WORK TRANSITION PROGRAM	\$ (15,789.87)
371G	WORK TRANSITION PROGRAM	\$ (973.31)
401F	TEACHER QUALITY	\$ (485.00)
401G	TEACHER QUALITY	\$ (6,509.30)
550E	21ST CENTURY GRANT TE	\$ (8,237.94)
550EC	21ST CENTURY GRANT MS	\$ (8,802.04)
550EN	21ST CENTURY NASA GRANT	\$ -
552EW	TITLE IV - WELL ROUNDED EDUCATION	\$ (7,259.00)
552FS	TITLE IV - WELL ROUNDED EDUCATION	\$ -
552FW	TITLE IV - WELL ROUNDED EDUCATION	\$ -
552GS	TITLE IV - WELL ROUNDED EDUCATION	\$ -
552GW	TITLE IV - WELL ROUNDED EDUCATION	\$ -
610F	READING MY OWN BOOKS GRANT	\$ (32,174.20)
613F	ESSER FUNDS - CARES ACT	\$ (814.60)
633F	GEER FUNDS - CARES ACT	\$ (19,181.43)
644F	SCHOOL READINESS QUALITY IMPROVEMENT	\$ 21,198.45
677F	FEMA - COVID 19	\$ (96,387.60)
	TOTAL:	\$ 68,852.97

FUND 21 & 25 BALANCES			
		7/31/2020	8/31/2020
7EAR	TE - ART TO REMEMBER	\$ 848.72	\$ 848.72
7EBB	TE - INTRAMURAL BASKETBALL	\$ 448.60	\$ 448.60
7ECD	TE - COOKIE DOUGH	\$ 2,339.68	\$ 2,177.68
7ECH	TE - CHEER BEARS	\$ 2,358.41	\$ 2,358.41
7EGE	TE - GENERAL FUND	\$ 7,682.69	\$ 6,870.76
7EIV	TE - INTRAMURAL VOLLEYBALL	\$ -	\$ -
7ELB	TE - LIBRARY	\$ 1,626.79	\$ 1,626.79
7EMU	TE - MUSIC	\$ 444.44	\$ 444.44
7EPS	TE - PRESCHOOL	\$ 82.83	\$ 82.83
7EPT	TE - PTO	\$ 4,140.98	\$ 4,015.47
7ERW	TE - REWARDS	\$ 2,869.40	\$ 2,869.40
7ESC	TE - STUDENT COUNCIL	\$ 1,447.97	\$ 1,447.97
7ESI	TE - STUDENT IMPROVEMENT	\$ 9,312.11	\$ 9,312.11
7ESO	TE - SCHOLASTIC ORDERS	\$ 256.55	\$ 256.55
7EST	TE - STAFF ACCOUNT	\$ 147.92	\$ 147.92
7ETS	TE - TSHIRTS	\$ 419.75	\$ 419.75
7EXC	TE - CROSS COUNTRY	\$ -	\$ -
7H21	HS - CLASS OF 2021	\$ 1,626.94	\$ 1,626.94
7H22	HS - CLASS OF 2022	\$ 1,340.00	\$ 1,340.00
7H23	HS - CLASS OF 2023	\$ 360.00	\$ 360.00
7H24	HS - CLASS OF 2024	\$ -	\$ -
7HAR	HS - ARCHERY	\$ 2,843.50	\$ 2,843.50
7HAT	HS - ATHLETICS	\$ 32,653.34	\$ 31,011.14
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 12,776.98	\$ 12,450.24
7HBC	HS - BASKETBALL CONCESSIONS	\$ 5,000.00	\$ 5,000.00
7HBD	HS - BAND	\$ 1,009.81	\$ 937.81
7HBL	HS - FBLA	\$ 1,860.69	\$ 1,860.69
7HBS	HS - BASEBALL BOOSTERS	\$ 4,900.17	\$ 4,845.17
7HBT	HS - BETA CLUB	\$ 12.12	\$ 12.12
7HCH	HS - CHEERLEADERS	\$ 582.78	\$ 582.78
7HCM	HS - CHORAL MUSIC	\$ 832.85	\$ 832.85
7HDF	HS - DRAMA FUND	\$ 2,137.48	\$ 2,837.48
7HEG	HS - ENGLISH CLUB	\$ 778.24	\$ 778.24
7HFB	HS - FOOTBALL BOOSTERS	\$ 7,602.20	\$ 6,565.05
7HFC	HS - FCA	\$ 1,006.52	\$ 1,006.52
7HFF	HS - FFA	\$ 7,384.91	\$ 7,008.61
7HFL	HS - FLOWER FUND	\$ 39.61	\$ 39.61
7HFS	HS - FCCLA	\$ 1,132.82	\$ 1,132.82
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 2,491.72	\$ 2,491.72
7HGE	HS - GENERAL FUND	\$ 7,503.16	\$ 9,744.16
7HGO	HS - GOLF BOOSTERS	\$ 57.75	\$ 57.75

7HHE	HS - HOME ECONOMICS	\$ 2,206.78	\$ 2,206.78
7HLB	HS - LIBRARY	\$ 1,959.92	\$ 1,959.92
7HPB	HS - PBIS	\$ 1,158.39	\$ 1,094.39
7HPC	HS - PEP CLUB	\$ 447.62	\$ 447.62
7HPR	HS - PARKING	\$ 389.94	\$ 389.94
7HSB	HS - SOFTBALL BOOSTERS	\$ 2,589.36	\$ 2,526.86
7HSC	HS - SCIENCE CLUB	\$ 2,608.90	\$ 2,608.90
7HSE	HS - SPECIAL EDUCATION	\$ 39.63	\$ 39.63
7HSN	HS - BC SPORTS NETWORK	\$ 696.13	\$ 696.13
7HST	HS - STAFF ACCOUNT	\$ 27.66	\$ 27.66
7HSV	HS - STUDENT VENDING	\$ 2,597.95	\$ 2,597.95
7HTN	HS - TENNIS BOOSTERS	\$ 408.81	\$ 408.81
7HTR	HS - TRACK BOOSTERS	\$ 1,372.39	\$ 1,372.39
7HTT	HS - TRAP SHOOTING TEAM	\$ 89.52	\$ 89.52
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 5,597.99	\$ 5,418.00
7HXC	HS - CROSS COUNTRY	\$ 2,760.75	\$ 2,760.75
7HYB	HS - YEARBOOK	\$ 17,370.21	\$ 14,078.31
7HYC	HS - Y CLUB	\$ 274.86	\$ 274.86
7M8T	MS - 8TH GRADE	\$ 847.27	\$ 764.77
7MAC	MS - ATHLETIC CONCESSIONS	\$ 4,504.06	\$ 3,494.06
7MAG	MS - ATHLETIC GATE	\$ 5,256.84	\$ 5,256.84
7MBB	MS - BASKETBALL	\$ -	\$ -
7MBS	MS - BASEBALL	\$ -	\$ -
7MCH	MS - CHEERLEADING	\$ -	\$ -
7MDF	MS - DRAMA FUND	\$ 8,726.12	\$ 8,726.12
7MDN	MS - DONATION	\$ 1,000.00	\$ 1,000.00
7MFB	MS - FOOTBALL	\$ -	\$ -
7MGE	MS - GENERAL FUND	\$ 2,988.41	\$ 3,002.98
7MLB	MS - LIBRARY	\$ 3,727.45	\$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	\$ 6,086.34	\$ 6,086.34
7MPT	MS - PTO	\$ 2,390.42	\$ 2,333.90
7MSB	MS - SOFTBALL	\$ 806.00	\$ 806.00
7MSI	MS - STUDENT INCENTIVE	\$ 6,038.92	\$ 6,038.92
7MSS	MS - SOURCES OF STRENGTH	\$ 363.33	\$ 363.33
7MST	MS - STAFF ACCOUNT	\$ 7.19	\$ 7.19
7MTR	MS - TRACK	\$ 2,241.06	\$ 2,241.06
7MVB	MS - VOLLEYBALL	\$ -	\$ -
7MYB	MS - YEARBOOK	\$ -	\$ -
	TOTAL:	\$ 217,940.65	\$ 211,539.98