

TREASURER'S REPORT

July 2023

Beginning Balance \$ 5,282,628.79

**RECEIPTS:**

**FUND 1**

|                              |           |                   |
|------------------------------|-----------|-------------------|
| SEEK/TIER 1                  | \$        | 464,392.00        |
| Utility Tax                  | \$        | 62,997.39         |
| Motor Vehicle                | \$        | 24,760.44         |
| Delinquent Motor Vehicle Tax | \$        | 2,379.18          |
| Telecommunication Tax        | \$        | 1,502.10          |
| Property Taxes               | \$        | -                 |
| Franchise Tax                | \$        | -                 |
| Omitted Tangible Tax         | \$        | -                 |
| Medicaid                     | \$        | 3,895.72          |
| Reimbursements/Misc Revenue  | \$        | 162,284.07        |
| Interest                     | \$        | 913.08            |
| <b>Total:</b>                | <b>\$</b> | <b>723,123.98</b> |

**FUND 2**

|               |           |                  |
|---------------|-----------|------------------|
| Grants        | \$        | 15,727.00        |
| <b>Total:</b> | <b>\$</b> | <b>15,727.00</b> |

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

|                       |           |                 |
|-----------------------|-----------|-----------------|
| HS Deposits           | \$        | 3,924.28        |
| MS Deposits           | \$        | 1,815.00        |
| TE Deposits           | \$        | 622.45          |
| Fund 21 & 25 deposits | \$        | 100.00          |
| Interest              | \$        | 43.37           |
| <b>Total:</b>         | <b>\$</b> | <b>6,505.10</b> |

**CAPITAL OUTLAY**

|                 |           |                  |
|-----------------|-----------|------------------|
| SEEK from State | \$        | 55,050.00        |
| <b>Total:</b>   | <b>\$</b> | <b>55,050.00</b> |

**BUILDING FUND**

|                 |           |                   |
|-----------------|-----------|-------------------|
| Property Tax    | \$        | -                 |
| SEEK from State | \$        | 283,134.00        |
| Interest        | \$        | 160.71            |
| <b>Total:</b>   | <b>\$</b> | <b>283,294.71</b> |

**CONSTRUCTION FUND**

|               |           |               |
|---------------|-----------|---------------|
| Interest      | \$        | 159.55        |
| <b>Total:</b> | <b>\$</b> | <b>159.55</b> |

**FOOD SERVICE**

|                       |    |        |
|-----------------------|----|--------|
| Food Service Deposits | \$ | 425.00 |
|-----------------------|----|--------|

|                               |    |               |
|-------------------------------|----|---------------|
| Food Service Reimb from State | \$ | -             |
| Interest                      | \$ | -             |
| <b>Total:</b>                 | \$ | <b>425.00</b> |

**EXPENSES:**

|                         |    |                   |
|-------------------------|----|-------------------|
| Accounts Payable Bills: | \$ | 618,366.33        |
| 15th Payroll            | \$ | 104,555.42        |
| 31st Payroll            | \$ | 82,648.14         |
| Voided Checks           | \$ | (23.55)           |
| Returned Checks         | \$ | -                 |
| Stop pay/Other fees     | \$ | -                 |
| <b>Total:</b>           | \$ | <b>805,546.34</b> |

Food Service to Fund 1 (Indirect Cost)

**BALANCE AT END OF MONTH**

|                        |    |                     |                 |
|------------------------|----|---------------------|-----------------|
| FUND 1                 | \$ | 4,457,117.93        |                 |
| FUND 2                 | \$ | (479,710.91)        |                 |
| DISTRICT ACTIVITY FUND | \$ | 154,312.68          |                 |
| SCHOOL ACTIVITY FUND   | \$ | 34,616.84           |                 |
| CAPITAL OUTLAY         | \$ | 55,050.00           |                 |
| BUILDING FUND          | \$ | 684,631.91          |                 |
| CONSTRUCTION FUND      | \$ | 694,987.33          |                 |
| FOOD SERVICE           | \$ | (39,638.00)         |                 |
| <b>TOTAL</b>           | \$ | <b>5,561,367.78</b> | \$ 5,561,367.78 |

|                             |    |            |               |
|-----------------------------|----|------------|---------------|
| <b>Claypool Scholarship</b> |    | 6/30/2023  | 7/31/2023     |
|                             | \$ | 634,283.98 | \$ 638,100.97 |

**Credit Card Charges**

|                                      |      |
|--------------------------------------|------|
| N/A all paid in June for fiscal year |      |
| <b>Total</b>                         | \$ - |

**Budget Updates**

N/A

Brittany Mullen Finance Director

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1



| FUND: 1 GENERAL FUND |                                       | NET CHANGE FOR PERIOD | ACCOUNT BALANCE      |
|----------------------|---------------------------------------|-----------------------|----------------------|
| ASSETS               |                                       |                       |                      |
|                      | 10 6101 CASH IN BANK                  | 262,120.06            | 4,457,117.93         |
|                      | TOTAL ASSETS                          | <b>262,120.06</b>     | <b>4,457,117.93</b>  |
| FUND BALANCE         |                                       |                       |                      |
|                      | 10 6302 REVENUES CONTROL              | -576,266.35           | -576,266.35          |
|                      | 10 7602 EXPENDITURES CONTROL          | 314,146.29            | 314,146.29           |
|                      | 10 8732 RESTRICTED SICK LEAVE PAYABLE | .00                   | -70,718.00           |
|                      | 10 8770 UNASSIGNED FUND BALANCE       | .00                   | -4,124,279.87        |
|                      | TOTAL FUND BALANCE                    | <b>-262,120.06</b>    | <b>-4,457,117.93</b> |
|                      | TOTAL LIABILITIES + FUND BALANCE      | <b>-262,120.06</b>    | <b>-4,457,117.93</b> |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1



| FUND: 2 SPECIAL REVENUE |                                  | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|----------------------------------|-----------------------|-----------------|
| <b>ASSETS</b>           |                                  |                       |                 |
| 20                      | 6101                             |                       |                 |
| 20                      | 6106                             | -222,481.78           | -479,710.91     |
| 20                      | 6111                             | .00                   | 299,369.35      |
| 20                      | 6153                             | .00                   | 336,839.07      |
| 20                      |                                  | -381,587.74           | .00             |
|                         | TOTAL ASSETS                     | -604,069.52           | 156,497.51      |
| <b>LIABILITIES</b>      |                                  |                       |                 |
| 20                      | 7481                             | 124,368.61            | .00             |
|                         | TOTAL LIABILITIES                | 124,368.61            | .00             |
| <b>FUND BALANCE</b>     |                                  |                       |                 |
| 20                      | 6302                             | 241,492.13            | 241,492.13      |
| 20                      | 7602                             | 238,208.78            | 238,208.78      |
| 20                      | 8737                             | .00                   | -636,198.42     |
|                         | TOTAL FUND BALANCE               | 479,700.91            | 156,497.51      |
|                         | TOTAL LIABILITIES + FUND BALANCE | 604,069.52            | -156,497.51     |



# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1

| FUND: 21 DISTRICT ACTIVITY |                                  | NET CHANGE FOR PERIOD | ACCOUNT BALANCE    |
|----------------------------|----------------------------------|-----------------------|--------------------|
| ASSETS                     |                                  |                       |                    |
|                            | 21 6101 CASH IN BANK             | -20,823.91            | 154,312.68         |
|                            | TOTAL ASSETS                     | <b>-20,823.91</b>     | <b>154,312.68</b>  |
| FUND BALANCE               |                                  |                       |                    |
|                            | 21 6302 REVENUES CONTROL         | -180,469.19           | -180,469.19        |
|                            | 21 7602 EXPENDITURES CONTROL     | 26,156.51             | 26,156.51          |
|                            | 21 8737 RESTRICTED - OTHER       | 175,136.59            | .00                |
|                            | TOTAL FUND BALANCE               | <b>20,823.91</b>      | <b>-154,312.68</b> |
|                            | TOTAL LIABILITIES + FUND BALANCE | <b>20,823.91</b>      | <b>-154,312.68</b> |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1

| FUND: 25 SCHOOL ACTIVITY FUNDS |                                  | NET CHANGE FOR PERIOD | ACCOUNT BALANCE   |
|--------------------------------|----------------------------------|-----------------------|-------------------|
| ASSETS                         |                                  |                       |                   |
|                                | 25 6101 CASH IN BANK             | 1,172.50              | 34,616.84         |
|                                | TOTAL ASSETS                     | <b>1,172.50</b>       | <b>34,616.84</b>  |
| FUND BALANCE                   | 25 6302 REVENUES CONTROL         | -34,616.84            | -34,616.84        |
|                                | 25 8737 RESTRICTED - OTHER       | 33,444.34             | .00               |
|                                | TOTAL FUND BALANCE               | <b>-1,172.50</b>      | <b>-34,616.84</b> |
|                                | TOTAL LIABILITIES + FUND BALANCE | <b>-1,172.50</b>      | <b>-34,616.84</b> |





# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1

| FUND: 310 CAPITAL OUTLAY FUND    |                    | NET CHANGE FOR PERIOD | ACCOUNT BALANCE       |
|----------------------------------|--------------------|-----------------------|-----------------------|
| ASSETS                           |                    |                       |                       |
|                                  | 31                 | 55,050.00             | 55,050.00             |
|                                  | 6101               | <del>55,050.00</del>  | <del>55,050.00</del>  |
|                                  | TOTAL ASSETS       |                       |                       |
|                                  | 31                 | -55,050.00            | -55,050.00            |
| FUND BALANCE                     | 6302               | <del>-55,050.00</del> | <del>-55,050.00</del> |
|                                  | TOTAL FUND BALANCE |                       |                       |
|                                  | 31                 | -55,050.00            | -55,050.00            |
| TOTAL LIABILITIES + FUND BALANCE |                    | <del>-55,050.00</del> | <del>-55,050.00</del> |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1

| FUND: 320 BUILDING FUND (5 CENT LEVY) |                                  | NET CHANGE FOR PERIOD  | ACCOUNT BALANCE        |
|---------------------------------------|----------------------------------|------------------------|------------------------|
| <b>ASSETS</b>                         |                                  |                        |                        |
| 32                                    | 6101                             | 234,786.80             | 684,631.91             |
|                                       | TOTAL ASSETS                     | <del>234,786.80</del>  | <del>684,631.91</del>  |
| <b>FUND BALANCE</b>                   |                                  |                        |                        |
| 32                                    | 6302                             | -283,294.71            | -283,294.71            |
| 32                                    | 7602                             | 48,507.91              | 48,507.91              |
| 32                                    | 8734                             | .00                    | -424,322.07            |
| 32                                    | 8738                             | .00                    | -25,523.04             |
|                                       | TOTAL FUND BALANCE               | <del>-234,786.80</del> | <del>-684,631.91</del> |
|                                       | TOTAL LIABILITIES + FUND BALANCE | <del>-234,786.80</del> | <del>-684,631.91</del> |





# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1



| FUND: 360 CONSTRUCTION FUND |                                       | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|---------------------------------------|-----------------------|-----------------|
| ASSETS                      |                                       |                       |                 |
|                             | 36 6101 CASH IN BANK                  | -19,840.46            | 694,987.33      |
|                             | TOTAL ASSETS                          | -19,840.46            | 694,987.33      |
| FUND BALANCE                |                                       |                       |                 |
|                             | 36 6302 REVENUES CONTROL              | -159.54               | -159.54         |
|                             | 36 7602 EXPENDITURES CONTROL          | 20,000.00             | 20,000.00       |
|                             | 36 8735 RESTRICTED-FUTURE CONSTR BG-1 | .00                   | -714,827.79     |
|                             | TOTAL FUND BALANCE                    | 19,840.46             | -694,987.33     |
|                             | TOTAL LIABILITIES + FUND BALANCE      | 19,840.46             | -694,987.33     |



# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 1

| FUND: 51 FOOD SERVICE FUND |   | NET CHANGE FOR PERIOD | ACCOUNT BALANCE    |
|----------------------------|---|-----------------------|--------------------|
| <b>ASSETS</b>              |   |                       |                    |
| 51                         | 6101                                    |                       |                    |
| 51                         | 6171                                    | -11,244.22            | -39,638.00         |
| 51                         | 6400                                    | .00                   | 22,095.00          |
| 51                         | 6400P                                   | .00                   | 70,004.00          |
|                            |   |                       | 71,917.00          |
|                            | <b>TOTAL ASSETS</b>                     | <b>-11,244.22</b>     | <b>124,378.00</b>  |
| <b>LIABILITIES</b>         |   |                       |                    |
| 51                         | 75410                                   | .00                   | -117,895.00        |
| 51                         | 7541P                                   | .00                   | -392,728.00        |
| 51                         | 77000                                   | .00                   | -59,906.00         |
| 51                         | 7700P                                   | .00                   | -71,391.00         |
|                            | <b>TOTAL LIABILITIES</b>                | <b>.00</b>            | <b>-641,920.00</b> |
| <b>FUND BALANCE</b>        |   |                       |                    |
| 51                         | 6302                                    | -425.00               | -425.00            |
| 51                         | 7602                                    | 11,669.22             | 11,669.22          |
| 51                         | 87370                                   | .00                   | 107,797.00         |
| 51                         | 8737P                                   | .00                   | 392,202.00         |
| 51                         | 8739                                    | .00                   | 28,393.78          |
| 51                         | 8739I                                   | .00                   | -22,095.00         |
|                            | <b>TOTAL FUND BALANCE</b>               | <b>11,244.22</b>      | <b>517,542.00</b>  |
|                            | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>11,244.22</b>      | <b>-124,378.00</b> |

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

**FUND 21 & 25 BALANCES**

|      |                                | <b>6/30/2023</b> | <b>7/31/2023</b> |
|------|--------------------------------|------------------|------------------|
| 7EAR | TE - ART TO REMEMBER           | \$ 1,922.75      | \$ 1,922.75      |
| 7EBB | TE - INTRAMURAL BASKETBALL     | \$ 485.60        | \$ 485.60        |
| 7ECB | TE - CHROMEBOOK FEES           | \$ 3,720.00      | \$ 702.00        |
| 7ECH | TE - CHEER BEARS               | \$ 3,928.86      | \$ 2,366.36      |
| 7EGE | TE - GENERAL FUND              | \$ 6,980.55      | \$ 6,368.04      |
| 7ELB | TE - LIBRARY                   | \$ 2,473.83      | \$ 2,473.83      |
| 7EPT | TE - PTO                       | \$ 2,000.00      | \$ 1,600.00      |
| 7ERW | TE - REWARDS                   | \$ 1,055.67      | \$ 1,055.67      |
| 7ESC | TE - STUDENT COUNCIL           | \$ 540.30        | \$ 540.30        |
| 7ESI | TE - STUDENT IMPROVEMENT       | \$ 14,339.08     | \$ 14,339.08     |
| 7ESO | TE - SCHOLASTIC ORDERS         | \$ 206.76        | \$ 206.76        |
| 7EST | TE - STAFF ACCOUNT             | \$ 25.24         | \$ (524.91)      |
| 7EXC | TE - CROSS COUNTRY             | \$ 1,512.04      | \$ 1,512.04      |
| 7H24 | HS - CLASS OF 2024             | \$ 2,412.59      | \$ 2,412.59      |
| 7H25 | HS - CLASS OF 2025             | \$ 2,557.45      | \$ 2,557.45      |
| 7H26 | HS - CLASS OF 2026             | \$ 360.00        | \$ 360.00        |
| 7HAR | HS - ARCHERY                   | \$ 2,314.85      | \$ 2,314.85      |
| 7HAT | HS - ATHLETICS                 | \$ 10,142.01     | \$ 7,312.15      |
| 7HBB | HS - BOYS BASKETBALL BOOSTERS  | \$ 5,274.33      | \$ 430.48        |
| 7HBC | HS - BASKETBALL CONCESSIONS    | \$ 21,203.01     | \$ 21,203.01     |
| 7HBD | HS - BAND                      | \$ 4,393.40      | \$ 4,393.40      |
| 7HBL | HS - FBLA                      | \$ 877.52        | \$ 2,050.02      |
| 7HBS | HS - BASEBALL BOOSTERS         | \$ 1,849.91      | \$ 1,749.91      |
| 7HBT | HS - BETA CLUB                 | \$ 15.50         | \$ 15.50         |
| 7HCB | HS - CHROMEBOOK FEES           | \$ 2,481.48      | \$ 2,511.48      |
| 7HCH | HS - CHEERLEADERS              | \$ 2,557.90      | \$ 3,007.90      |
| 7HCM | HS - CHORAL MUSIC              | \$ 821.60        | \$ 821.60        |
| 7HCT | HS - CHRISTMAS TOURNAMENT      | \$ 2,896.49      | \$ 2,896.49      |
| 7HDF | HS - DRAMA FUND                | \$ 7,899.94      | \$ 7,899.94      |
| 7HEG | HS - ENGLISH CLUB              | \$ 327.04        | \$ 327.04        |
| 7HFB | HS - FOOTBALL BOOSTERS         | \$ 8,493.04      | \$ 6,443.78      |
| 7HFC | HS - FCA                       | \$ 1,006.52      | \$ 1,006.52      |
| 7HFF | HS - FFA                       | \$ 2,423.30      | \$ 2,423.30      |
| 7HFL | HS - FLOWER FUND               | \$ 411.71        | \$ 411.71        |
| 7HFS | HS - FCCLA                     | \$ 476.79        | \$ 476.79        |
| 7HGB | HS - GIRLS BASKETBALL BOOSTERS | \$ 14,850.90     | \$ 13,250.90     |
| 7HGE | HS - GENERAL FUND              | \$ 884.22        | \$ 992.19        |
| 7HGO | HS - GOLF BOOSTERS             | \$ 1,000.00      | \$ 165.00        |
| 7HHE | HS - HOME ECONOMICS            | \$ 1,343.52      | \$ 1,343.52      |
| 7HLB | HS - LIBRARY                   | \$ 1,959.92      | \$ 1,959.92      |

|      |                          |               |               |
|------|--------------------------|---------------|---------------|
| 7HPB | HS - PBIS                | \$ -          | \$ -          |
| 7HPC | HS - PEP CLUB            | \$ 331.24     | \$ 331.24     |
| 7HPR | HS - PARKING             | \$ 1,174.94   | \$ 1,174.94   |
| 7HPV | HS - POLE VAULTING       | \$ 8,139.00   | \$ 8,139.00   |
| 7HSB | HS - SOFTBALL BOOSTERS   | \$ 4,834.21   | \$ 4,774.21   |
| 7HSC | HS - SCIENCE CLUB        | \$ 2,668.90   | \$ 2,668.90   |
| 7HSE | HS - SPECIAL EDUCATION   | \$ 3,479.46   | \$ 3,479.46   |
| 7HST | HS - STAFF ACCOUNT       | \$ 825.38     | \$ 825.38     |
| 7HSV | HS - STUDENT VENDING     | \$ 3,452.19   | \$ 3,452.19   |
| 7HTN | HS - TENNIS BOOSTERS     | \$ 1,476.43   | \$ 1,476.43   |
| 7HTR | HS - TRACK BOOSTERS      | \$ 4,568.80   | \$ 4,568.80   |
| 7HTT | HS - TRAP SHOOTING TEAM  | \$ 89.52      | \$ 89.52      |
| 7HVB | HS - VOLLEYBALL BOOSTERS | \$ 3,444.87   | \$ 1,744.87   |
| 7HXC | HS - CROSS COUNTRY       | \$ 491.80     | \$ 988.42     |
| 7HYB | HS - YEARBOOK            | \$ 8,789.57   | \$ 8,789.57   |
| 7HYC | HS - Y CLUB              | \$ 274.86     | \$ 274.86     |
| 7M8T | MS - 8TH GRADE           | \$ 246.39     | \$ 246.39     |
| 7MAT | MS - ATHLETICS           | \$ 2,442.21   | \$ 2,442.21   |
| 7MBB | MS - BASKETBALL          | \$ 350.00     | \$ (1,850.00) |
| 7MBS | MS - BASEBALL            | \$ -          | \$ -          |
| 7MCB | MS - CHROMEBOOK FEES     | \$ 1,461.00   | \$ 1,476.00   |
| 7MCH | MS - CHEERLEADING        | \$ 1,514.96   | \$ 827.46     |
| 7MDF | MS - DRAMA FUND          | \$ 3,483.44   | \$ 3,483.44   |
| 7MFB | MS - FOOTBALL            | \$ 2,622.27   | \$ 4,047.27   |
| 7MGE | MS - GENERAL FUND        | \$ 24.25      | \$ 29.38      |
| 7MLB | MS - LIBRARY             | \$ 3,727.45   | \$ 3,727.45   |
| 7MMU | MS - MUSIC ACCOUNT       | \$ 4,742.34   | \$ 4,742.34   |
| 7MPT | MS - PTO                 | \$ 2,120.23   | \$ 2,120.23   |
| 7MSB | MS - SOFTBALL            | \$ -          | \$ (255.00)   |
| 7MSI | MS - STUDENT INCENTIVE   | \$ 212.52     | \$ 162.52     |
| 7MSS | MS - SOURCES OF STRENGTH | \$ 283.33     | \$ 283.33     |
| 7MST | MS - STAFF ACCOUNT       | \$ 425.75     | \$ 425.75     |
| 7MTR | MS - TRACK               | \$ 180.25     | \$ 180.25     |
| 7MVB | MS - VOLLEYBALL          | \$ -          | \$ -          |
| 7MYB | MS - YEARBOOK            | \$ 277.75     | \$ 277.75     |
|      | TOTAL:                   | \$ 208,580.93 | \$ 188,929.52 |