

TREASURER'S REPORT

March 2024

Beginning Balance \$ 6,657,686.65

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	464,859.00
Utility Tax	\$	41,742.84
Motor Vehicle	\$	36,213.04
Delinquent Motor Vehicle Tax	\$	-
Telecommunication Tax	\$	1,502.10
Property Taxes	\$	21,404.13
Franchise Tax	\$	545,183.41
Omitted Tangible Tax	\$	-
Medicaid	\$	4,001.23
Reimbursements/Misc Revenue	\$	1,519.51
Interest	\$	18,121.10
Total:	\$	1,134,546.36

FUND 2

Grants	\$	120,803.04
Total:	\$	120,803.04

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	49,169.58
MS Deposits	\$	9,527.25
TE Deposits	\$	13,984.00
Fund 21 & 25 deposits	\$	500.00
Interest	\$	616.42
Total:	\$	73,797.25

CAPITAL OUTLAY

SEEK from State

Total: \$ -

BUILDING FUND

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	2,721.38
Total:	\$	2,721.38

CONSTRUCTION FUND

Interest	\$	2,430.34
Total:	\$	2,430.34

FOOD SERVICE

Food Service Deposits	\$	7,130.57
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Food Service Reimb from State	\$	92,512.74
Interest	\$	-
Total:	\$	99,643.31

EXPENSES:

Accounts Payable Bills:	\$	467,965.78
15th Payroll	\$	382,223.42
31st Payroll	\$	349,190.75
Voided Checks	\$	(817.26)
Returned Checks	\$	-
Stop pay/Other fees	\$	25.00
Total:	\$	1,198,587.69

Food Service to Fund 1 (Indirect Cost)	\$	4,062.00
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BALANCE AT END OF MONTH

FUND 1	\$	5,384,407.47	
FUND 2	\$	(43,709.47)	
DISTRICT ACTIVITY FUND	\$	135,203.25	
SCHOOL ACTIVITY FUND	\$	42,659.02	
CAPITAL OUTLAY	\$	(57,022.00)	
BUILDING FUND	\$	842,254.22	
CONSTRUCTION FUND	\$	701,255.04	
FOOD SERVICE	\$	(112,006.89)	
TOTAL	\$	6,893,040.64	\$ 6,893,040.64

		2/29/2024	3/31/2024
Claypool Scholarship	\$	652,897.80	\$ 644,320.33
Money Market Investment Account	\$	-	\$ 1,503,920.55

Credit Card Charges

TE Maintenance	\$	1,234.82
HS District Activity Supplies	\$	317.63
Parent Engagement TE	\$	326.32
HCY Supplies	\$	870.08
BOE Postage	\$	5.35
Bus Driver Fees	\$	22.00
FRYSC Supplies	\$	333.74
Total	\$	3,109.94

Budget Updates

N/A

Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9



FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	389,880.33	5,384,407.47
		TOTAL ASSETS	389,880.33	5,384,407.47
FUND BALANCE	10	6302 REVENUES CONTROL	-1,138,585.43	-11,069,246.18
	10	7602 EXPENDITURES CONTROL	748,705.10	5,755,556.71
	10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-70,718.00
		TOTAL FUND BALANCE	-389,880.33	-5,384,407.47
		TOTAL LIABILITIES + FUND BALANCE	-389,880.33	-5,384,407.47

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	7,007.77	-43,709.47
20	6106	OTHER CASH	.00	3,448.44
20	6111	INVESTMENTS	.00	630,835.54
		TOTAL ASSETS	7,007.77	590,574.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-129,739.04	-1,684,203.61
20	7602	EXPENDITURES CONTROL	122,731.27	1,719,826.48
20	8737	RESTRICTED - OTHER	.00	-626,197.38
		TOTAL FUND BALANCE	-7,007.77	-590,574.51
		TOTAL LIABILITIES + FUND BALANCE	-7,007.77	-590,574.51



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9

FUND: 21 DISTRICT ACTIVITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	21 6101 CASH IN BANK	-4,842.38	135,203.25
	TOTAL ASSETS	-4,842.38	135,203.25
FUND BALANCE			
	21 6302 REVENUES CONTROL	-62,292.97	-519,532.16
	21 7602 EXPENDITURES CONTROL	67,135.35	384,328.91
	TOTAL FUND BALANCE	4,842.38	-135,203.25
	TOTAL LIABILITIES + FUND BALANCE	4,842.38	-135,203.25

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9



FUND: 25 SCHOOL ACTIVITY FUNDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	25 6101 CASH IN BANK	7,200.12	42,659.02
	TOTAL ASSETS	7,200.12	42,659.02
FUND BALANCE			
	25 6302 REVENUES CONTROL	-16,272.28	-102,530.16
	25 7602 EXPENDITURES CONTROL	9,072.16	59,871.14
	TOTAL FUND BALANCE	-7,200.12	-42,659.02
	TOTAL LIABILITIES + FUND BALANCE	-7,200.12	-42,659.02

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9

FUND: 310 CAPITAL OUTLAY FUND

ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
31	6101	CASH IN BANK		.00	-57,022.00
		TOTAL ASSETS		.00	-57,022.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-55,050.00
	31	7602	EXPENDITURES CONTROL	.00	112,072.00
		TOTAL FUND BALANCE		.00	57,022.00
		TOTAL LIABILITIES + FUND BALANCE		.00	57,022.00



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9

FUND: 320 BUILDING FUND (5% CENT LEVY) NET CHANGE FOR PERIOD ACCOUNT BALANCE

ASSETS		6101	CASH IN BANK		2,721.38	842,254.22
		TOTAL ASSETS			<u>2,721.38</u>	<u>842,254.22</u>
FUND BALANCE	32	6302	REVENUES CONTROL		-2,721.38	-863,060.93
	32	7602	EXPENDITURES CONTROL		.00	470,651.82
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR		.00	-424,322.07
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT		.00	-25,523.04
		TOTAL FUND BALANCE			<u>-2,721.38</u>	<u>-842,254.22</u>
		TOTAL LIABILITIES + FUND BALANCE			<u>-2,721.38</u>	<u>-842,254.22</u>





BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9

FUND: 360 - CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36	-171,568.46	701,255.04
		-171,568.46	701,255.04
FUND BALANCE			
	36	-2,430.34	-336,321.39
	36	173,998.80	349,894.14
	36	.00	-714,827.79
		171,568.46	-701,255.04
		171,568.46	-701,255.04
TOTAL LIABILITIES + FUND BALANCE			



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 9

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
	CASH IN BANK		-112,006.89
51	6104	4,955.23	200.00
	PETTY CASH	.00	
51	6171	.00	22,095.00
	INVENTORIES FOR CONSUMPTION	.00	
51	6400	.00	96,318.00
	DEFERRED OUTFLOWS FROM OPEB	.00	
51	6400P	.00	151,569.00
	DEFERRED OUTFLOWS FROM PENSION		
	TOTAL ASSETS	4,955.23	158,175.11
LIABILITIES			
51	75410	.00	-191,973.00
	UNFUNDED OPEB LIABILITY		
51	7541P	.00	-703,320.00
	NET PENSION LIABILITY		
51	77000	.00	-100,071.00
	DEFERRED INFLOWS FROM OPEB		
51	7700P	.00	-89,205.00
	DEFERRED INFLOWS FROM PENSION		
	TOTAL LIABILITIES	.00	-1,084,569.00
FUND BALANCE			
51	6302	-99,643.31	-606,838.43
	REVENUES CONTROL		
51	7602	94,688.08	690,251.54
	EXPENDITURES CONTROL		
51	87370	.00	195,726.00
	RESTRICTED OTHER OPEB		
51	8737P	.00	640,956.00
	RESTRICTED - OTHER		
51	8739	.00	28,393.78
	RESTRICTED-NEW ASSETS (FD SVC)		
51	8739I	.00	-22,095.00
	RESTRICTED INVENTORY		
	TOTAL FUND BALANCE	-4,955.23	926,393.89
	TOTAL LIABILITIES + FUND BALANCE	-4,955.23	-158,175.11

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

FUND 21 & 25 BALANCES			
		2/29/2024	3/31/2024
7EAR	TE - ART TO REMEMBER	\$ 1,375.96	\$ 1,135.48
7EBB	TE - INTRAMURAL BASKETBALL	\$ 425.60	\$ 425.60
7ECB	TE - CHROMEBOOK FEES	\$ 590.00	\$ 800.00
7ECH	TE - CHEER BEARS	\$ 2,192.76	\$ 1,828.41
7EGE	TE - GENERAL FUND	\$ 8,078.13	\$ 8,276.79
7ELB	TE - LIBRARY	\$ 1,605.23	\$ 8,545.72
7EPT	TE - PTO	\$ 3,564.29	\$ 7,544.29
7ERW	TE - REWARDS	\$ 2,365.58	\$ 2,365.58
7ESC	TE - STUDENT COUNCIL	\$ 1,467.12	\$ 1,897.47
7ESI	TE - STUDENT IMPROVEMENT	\$ 12,999.04	\$ 12,717.29
7ESO	TE - SCHOLASTIC ORDERS	\$ 841.76	\$ 841.76
7EST	TE - STAFF ACCOUNT	\$ (95.08)	\$ 201.17
7EXC	TE - CROSS COUNTRY	\$ 1,003.42	\$ 1,003.42
7H24	HS - CLASS OF 2024	\$ 3,871.59	\$ 3,968.24
7H25	HS - CLASS OF 2025	\$ 5,829.58	\$ 7,049.58
7H26	HS - CLASS OF 2026	\$ 620.00	\$ 660.00
7H27	HS - CLASS OF 2027	\$ 220.00	\$ 280.00
7HAR	HS - ARCHERY	\$ 2,812.16	\$ 5,114.16
7HAT	HS - ATHLETICS	\$ 322.34	\$ 1,837.91
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 6,868.99	\$ 6,647.99
7HBC	HS - BASKETBALL CONCESSIONS	\$ 23,698.69	\$ 9,458.43
7HBD	HS - BAND	\$ 8,544.48	\$ 11,835.59
7HBL	HS - FBLA	\$ 1,497.09	\$ 2,355.09
7HBS	HS - BASEBALL BOOSTERS	\$ (3,681.36)	\$ (9,010.83)
7HBT	HS - BETA CLUB	\$ 447.50	\$ 489.50
7HCB	HS - CHROMEBOOK FEES	\$ 3,731.09	\$ 3,932.10
7HCH	HS - CHEERLEADERS	\$ 149.63	\$ 149.63
7HCM	HS - CHORAL MUSIC	\$ 821.60	\$ 821.60
7HCT	HS - CHRISTMAS TOURNAMENT	\$ -	\$ -
7HDF	HS - DRAMA FUND	\$ 3,570.08	\$ 4,719.62
7HEG	HS - ENGLISH CLUB	\$ 327.04	\$ 327.04
7HEN	HS - ENRICHMENT CLASS	\$ 478.96	\$ 2,300.97
7HFB	HS - FOOTBALL BOOSTERS	\$ 14,507.56	\$ 14,907.56
7HFC	HS - FCA	\$ 1,006.52	\$ 1,006.52
7HFF	HS - FFA	\$ (1,622.62)	\$ (3,579.05)
7HFL	HS - FLOWER FUND	\$ 511.71	\$ 511.71
7HFS	HS - FCCLA	\$ 523.50	\$ 579.34
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 13,313.78	\$ 13,527.12
7HGE	HS - GENERAL FUND	\$ 1,676.38	\$ 2,332.66
7HGO	HS - GOLF BOOSTERS	\$ (630.60)	\$ (490.58)
7HHA	HS - COLBY HAUSE SCHOLARSHIP	\$ 500.00	\$ 500.00

7HHE	HS - HOME ECONOMICS	\$ 638.56	\$ 359.67
7HLB	HS - LIBRARY	\$ 1,993.90	\$ 1,993.90
7HPB	HS - PBIS	\$ (3,118.38)	\$ (3,248.32)
7HPC	HS - PEP CLUB	\$ 331.24	\$ 331.24
7HPR	HS - PARKING	\$ 1,390.94	\$ 1,390.94
7HSB	HS - SOFTBALL BOOSTERS	\$ 5,252.75	\$ 2,424.53
7HSC	HS - SCIENCE CLUB	\$ 2,668.90	\$ 2,668.90
7HSE	HS - SPECIAL EDUCATION	\$ 203.49	\$ 203.49
7HST	HS - STAFF ACCOUNT	\$ 605.64	\$ 576.21
7HSV	HS - STUDENT VENDING	\$ 3,333.45	\$ 3,333.45
7HTN	HS - TENNIS BOOSTERS	\$ 1,776.43	\$ 1,776.43
7HTR	HS - TRACK BOOSTERS	\$ 1,629.81	\$ 2,617.96
7HTT	HS - TRAP SHOOTING TEAM	\$ 89.52	\$ 89.52
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 3,915.71	\$ 3,915.71
7HXC	HS - CROSS COUNTRY	\$ 1,504.61	\$ 1,404.61
7HYB	HS - YEARBOOK	\$ 9,363.57	\$ 9,533.57
7HYC	HS - Y CLUB	\$ 274.86	\$ 274.86
7M8T	MS - 8TH GRADE	\$ 246.39	\$ 616.33
7MAT	MS - ATHLETICS	\$ 3,633.41	\$ 3,803.81
7MBB	MS - BASKETBALL	\$ (2,793.48)	\$ (3,548.05)
7MBS	MS - BASEBALL	\$ -	\$ (337.95)
7MCB	MS - CHROMEBOOK FEES	\$ 1,568.20	\$ 1,536.00
7MCH	MS - CHEERLEADING	\$ (942.37)	\$ (1,106.72)
7MDF	MS - DRAMA FUND	\$ 4,479.55	\$ 4,388.63
7MFB	MS - FOOTBALL	\$ (864.38)	\$ (889.38)
7MGB	MS - GIRLS BASKETBALL	\$ (655.18)	\$ (1,398.06)
7MGE	MS - GENERAL FUND	\$ 356.77	\$ 1,042.54
7MLB	MS - LIBRARY	\$ 3,727.45	\$ 3,727.45
7MMU	MS - MUSIC ACCOUNT	\$ 3,971.37	\$ 3,971.37
7MPB	MS - PBIS	\$ -	\$ 374.68
7MPT	MS - PTO	\$ 2,251.28	\$ 2,251.28
7MSB	MS - SOFTBALL	\$ (1,395.28)	\$ (1,395.28)
7MSI	MS - STUDENT INCENTIVE	\$ 81.47	\$ 2,128.23
7MSS	MS - SOURCES OF STRENGTH	\$ 283.33	\$ 283.33
7MST	MS - STAFF ACCOUNT	\$ 219.59	\$ 219.59
7MTR	MS - TRACK	\$ (339.06)	\$ (737.05)
7MVB	MS - VOLLEYBALL	\$ (761.88)	\$ (761.88)
7MWT	MS - WASHINGTON TRIP	\$ 4,021.00	\$ 4,000.00
7MYB	MS - YEARBOOK	\$ 231.85	\$ 231.85
	TOTAL:	\$ 175,504.53	\$ 177,862.27