

TREASURER'S REPORT

June 2024

Beginning Balance **\$ 6,858,608.59**

RECEIPTS:

FUND 1

| | | |
|------------------------------|-----------|-------------------|
| SEEK/TIER 1 | \$ | 455,992.00 |
| Utility Tax | \$ | 35,396.49 |
| Motor Vehicle | \$ | 39,516.14 |
| Delinquent Motor Vehicle Tax | \$ | 2,464.71 |
| Telecommunication Tax | \$ | 1,502.10 |
| Property Taxes | \$ | - |
| Franchise Tax | \$ | 182,787.02 |
| Omitted Tangible Tax | \$ | - |
| Medicaid | \$ | 45.00 |
| Reimbursements/Misc Revenue | \$ | 62,459.19 |
| Interest | \$ | 17,670.59 |
| Total: | \$ | 797,833.24 |

FUND 2

| | | |
|---------------|-----------|-------------------|
| Grants | \$ | 137,533.27 |
| Total: | \$ | 137,533.27 |

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

| | | |
|-----------------------|-----------|------------------|
| HS Deposits | \$ | 6,922.48 |
| MS Deposits | \$ | 18,133.16 |
| TE Deposits | \$ | 5,734.00 |
| Fund 21 & 25 deposits | \$ | 638.80 |
| Interest | \$ | 816.43 |
| Total: | \$ | 32,244.87 |

CAPITAL OUTLAY

| | | |
|-----------------|-----------|----------|
| SEEK from State | \$ | - |
| Total: | \$ | - |

BUILDING FUND

| | | |
|-----------------|-----------|-------------------|
| Property Tax | \$ | - |
| SEEK from State | \$ | 302,132.00 |
| Interest | \$ | 2,021.89 |
| Total: | \$ | 304,153.89 |

CONSTRUCTION FUND

| | | |
|---------------|-----------|-----------------|
| Interest | \$ | 3,937.12 |
| Total: | \$ | 3,937.12 |

FOOD SERVICE

| | | |
|-----------------------|----|--------|
| Food Service Deposits | \$ | 239.36 |
|-----------------------|----|--------|

| | | |
|-------------------------------|----|------------------|
| Food Service Reimb from State | \$ | 76,687.47 |
| Interest | \$ | - |
| Total: | \$ | 76,926.83 |

EXPENSES:

| | | |
|-------------------------|----|---------------------|
| Accounts Payable Bills: | \$ | 275,409.18 |
| 15th Payroll | \$ | 349,417.52 |
| 31st Payroll | \$ | 1,108,820.95 |
| Voided Checks | \$ | (585.00) |
| Returned Checks | \$ | - |
| Stop pay/Other fees | \$ | - |
| Total: | \$ | 1,733,062.65 |

| | | |
|--|----|----------|
| Food Service to Fund 1 (Indirect Cost) | \$ | 3,546.00 |
|--|----|----------|

BALANCE AT END OF MONTH

| | | | |
|------------------------|----|---------------------|------------------------|
| FUND 1 | \$ | 4,863,633.07 | |
| FUND 2 | \$ | (45,414.95) | |
| DISTRICT ACTIVITY FUND | \$ | 166,927.01 | |
| SCHOOL ACTIVITY FUND | \$ | 49,427.28 | |
| CAPITAL OUTLAY | \$ | - | |
| BUILDING FUND | \$ | 535,799.15 | |
| CONSTRUCTION FUND | \$ | 1,043,333.66 | |
| FOOD SERVICE | \$ | (135,530.05) | |
| TOTAL | \$ | 6,478,175.17 | \$ 6,478,175.17 |

| | | 5/31/2024 | 6/30/2024 |
|--|----|--------------|-----------------|
| Claypool Scholarship | \$ | 643,376.29 | \$ 644,166.79 |
| Money Market Investment Account | \$ | 1,517,271.07 | \$ 1,523,880.55 |

Credit Card Charges

| | | |
|----------------------------|----|-----------------|
| Central office/board | \$ | 284.76 |
| Community Schools Supplies | \$ | 913.87 |
| HS Supplies | \$ | 399.12 |
| MS Supplies | \$ | 189.71 |
| TE Supplies | \$ | 610.48 |
| Bus Garage | \$ | 90.50 |
| Maintenance Supplies | \$ | 3,266.60 |
| FRYSC Supplies | \$ | 1,964.09 |
| Total | \$ | 7,719.13 |

Budget Updates

N/A


 _____ Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12



| FUND: 1 GENERAL FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|------------------------------------|-----------------------|----------------------|
| ASSETS | | | |
| 10 | 6101 CASH IN BANK | -500,790.69 | 4,863,633.07 |
| | TOTAL ASSETS | -500,790.69 | 4,863,633.07 |
| FUND BALANCE | | | |
| 10 | 6302 REVENUES CONTROL | -801,311.89 | -13,212,444.70 |
| 10 | 7602 EXPENDITURES CONTROL | 1,302,102.58 | 8,419,529.63 |
| 10 | 8732 RESTRICTED SICK LEAVE PAYABLE | .00 | -70,718.00 |
| | TOTAL FUND BALANCE | 500,790.69 | -4,863,633.07 |
| | TOTAL LIABILITIES + FUND BALANCE | 500,790.69 | -4,863,633.07 |



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

| FUND: 2 | | SPECIAL REVENUE | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------|---|----------------------|-----------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -136,908.87 | -45,414.95 |
| 20 | 6106 | OTHER CASH | .00 | 3,448.44 |
| 20 | 6111 | INVESTMENTS | .00 | 630,835.54 |
| | TOTAL ASSETS | | -136,908.87 | 588,869.03 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -137,533.27 | -2,268,420.65 |
| 20 | 7602 | EXPENDITURES CONTROL | 274,442.14 | 2,305,749.00 |
| 20 | 8737 | RESTRICTED - OTHER | .00 | -626,197.38 |
| | TOTAL FUND BALANCE | | 136,908.87 | -588,869.03 |
| | TOTAL LIABILITIES + FUND BALANCE | | 136,908.87 | -588,869.03 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12



| FUND: 21 | | DISTRICT ACTIVITY | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------|----|-------------------|----------------------------------|-----------------------|--------------------|
| ASSETS | 21 | 6101 | CASH IN BANK | 15,308.59 | 166,927.01 |
| | | | TOTAL ASSETS | 15,308.59 | 166,927.01 |
| FUND BALANCE | 21 | 6302 | REVENUES CONTROL | -35,439.52 | -652,466.84 |
| | 21 | 7602 | EXPENDITURES CONTROL | 20,130.93 | 485,539.83 |
| | | | TOTAL FUND BALANCE | -15,308.59 | -166,927.01 |
| | | | TOTAL LIABILITIES + FUND BALANCE | -15,308.59 | -166,927.01 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12



| FUND: 25 SCHOOL ACTIVITY FUNDS | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|----------------------------------|-----------------------|-----------------|
| ASSETS | | | |
| | 25 6101 CASH IN BANK | -5,147.19 | 49,427.28 |
| | TOTAL ASSETS | -5,147.19 | 49,427.28 |
| FUND BALANCE | 25 6302 REVENUES CONTROL | 1,362.12 | -138,028.79 |
| | 25 7602 EXPENDITURES CONTROL | 3,785.07 | 88,601.51 |
| | TOTAL FUND BALANCE | 5,147.19 | -49,427.28 |
| | TOTAL LIABILITIES + FUND BALANCE | 5,147.19 | -49,427.28 |



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

| | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------|----|----------------------------------|--------------------------|--------------------|
| FUND BALANCE | 31 | 6302 | .00 | -113,396.00 |
| | 31 | 7602 | .00 | 113,396.00 |
| | | TOTAL FUND BALANCE | .00 | .00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | .00 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 320 BUILDING FUND (5 CENT LEVY)

NET CHANGE FOR PERIOD

ACCOUNT BALANCE

| ASSETS | 32 | 6101 | CASH IN BANK | 304,880.57 | 535,799.15 |
|----------------------------------|----|--------------------|--------------------------------|--------------------|--------------------|
| FUND BALANCE | 32 | TOTAL ASSETS | | 304,880.57 | 535,799.15 |
| | 32 | 6302 | REVENUES CONTROL | -304,153.89 | -1,171,161.18 |
| | 32 | 7602 | EXPENDITURES CONTROL | -726.68 | 1,085,207.14 |
| | 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | .00 | -424,322.07 |
| | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -25,523.04 |
| | | TOTAL FUND BALANCE | | -304,880.57 | -535,799.15 |
| TOTAL LIABILITIES + FUND BALANCE | | | | -304,880.57 | -535,799.15 |



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

| FUND: 360 CONSTRUCTION FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|---------------------------------------|-----------------------|-----------------|
| ASSETS | | | |
| | 36 6101 CASH IN BANK | -35,378.31 | 1,043,333.66 |
| | TOTAL ASSETS | -35,378.31 | 1,043,333.66 |
| FUND BALANCE | 36 6302 REVENUES CONTROL | -3,210.44 | -844,368.24 |
| | 36 7602 EXPENDITURES CONTROL | 38,588.75 | 515,862.37 |
| | 36 8735 RESTRICTED-FUTURE CONSTR BG-1 | .00 | -714,827.79 |
| | TOTAL FUND BALANCE | 35,378.31 | -1,043,333.66 |
| | TOTAL LIABILITIES + FUND BALANCE | 35,378.31 | -1,043,333.66 |



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12



| | | NET CHANGE | ACCOUNT |
|---|------|------------|---------------------------|
| | | FOR PERIOD | BALANCE |
| FUND: 400 DEBT SERVICE FUND | | | |
| ASSETS | | | |
| 40 | 6101 | | |
| | | | CASH IN BANK |
| 40 | 6101 | .00 | 158,776.82 |
| | | | CASH IN BANK |
| 40 | BD10 | .00 | 84.66 |
| | | | CASH IN BANK |
| 40 | 6101 | .00 | 282.56 |
| | | | INTERFUND RECEIVABLES |
| 40 | 6130 | .00 | -158,776.82 |
| | | | TOTAL ASSETS |
| | | .00 | 367.22 |
| FUND BALANCE | | | |
| 40 | 6302 | .00 | -158,776.82 |
| | | | REVENUES CONTROL |
| 40 | 7602 | .00 | 158,776.82 |
| | | | EXPENDITURES CONTROL |
| 40 | 8736 | .00 | -367.22 |
| | | | RESTRICTED - DEBT SERVICE |
| | | .00 | -367.22 |
| | | .00 | TOTAL FUND BALANCE |
| | | .00 | -367.22 |
| TOTAL LIABILITIES + FUND BALANCE | | | |
| | | .00 | -367.22 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12



| FUND: 51 FOOD SERVICE FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|-----------------------|----------------------|
| ASSETS | | | |
| 51 | 6101 | | |
| 51 | 6171 | -22,397.52 | -135,530.05 |
| 51 | 64000 | .00 | 22,095.00 |
| 51 | 6400P | .00 | 96,318.00 |
| | | .00 | 151,569.00 |
| | TOTAL ASSETS | -22,397.52 | 134,451.95 |
| LIABILITIES | | | |
| 51 | 75410 | .00 | -191,973.00 |
| 51 | 7541P | .00 | -703,320.00 |
| 51 | 77000 | .00 | -100,071.00 |
| 51 | 7700P | .00 | -89,205.00 |
| | TOTAL LIABILITIES | .00 | -1,084,569.00 |
| FUND BALANCE | | | |
| 51 | 6302 | -76,687.47 | -871,578.67 |
| 51 | 7602 | 99,084.99 | 978,714.94 |
| 51 | 87370 | .00 | 195,726.00 |
| 51 | 8737P | .00 | 640,956.00 |
| 51 | 8739 | .00 | 28,393.78 |
| 51 | 8739I | .00 | -22,095.00 |
| | TOTAL FUND BALANCE | 22,397.52 | 950,117.05 |
| | TOTAL LIABILITIES + FUND BALANCE | 22,397.52 | -134,451.95 |

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

| FUND 21 & 25 BALANCES | | | |
|-----------------------|--------------------------------|--------------|--------------|
| | | 5/31/2024 | 6/30/2024 |
| 7EAR | TE - ART TO REMEMBER | \$ 710.59 | \$ 710.59 |
| 7EBB | TE - INTRAMURAL BASKETBALL | \$ 1,162.60 | \$ 1,162.60 |
| 7ECB | TE - CHROMEBOOK FEES | \$ 1,150.00 | \$ 1,360.00 |
| 7ECH | TE - CHEER BEARS | \$ 2,143.36 | \$ 7,465.86 |
| 7EGE | TE - GENERAL FUND | \$ 7,954.48 | \$ 8,798.13 |
| 7ELB | TE - LIBRARY | \$ 783.28 | \$ 783.28 |
| 7EPT | TE - PTO | \$ 5,328.82 | \$ 5,328.82 |
| 7ERW | TE - REWARDS | \$ 2,362.62 | \$ 2,362.62 |
| 7ESC | TE - STUDENT COUNCIL | \$ 1,307.48 | \$ 775.91 |
| 7ESI | TE - STUDENT IMPROVEMENT | \$ 11,381.46 | \$ 11,188.86 |
| 7ESO | TE - SCHOLASTIC ORDERS | \$ 737.74 | \$ 737.74 |
| 7EST | TE - STAFF ACCOUNT | \$ 581.06 | \$ 628.56 |
| 7EXC | TE - CROSS COUNTRY | \$ 1,003.42 | \$ 1,003.42 |
| 7H24 | HS - CLASS OF 2024 | \$ 1,979.58 | \$ - |
| 7H25 | HS - CLASS OF 2025 | \$ 4,224.96 | \$ 5,487.74 |
| 7H26 | HS - CLASS OF 2026 | \$ 940.00 | \$ 940.00 |
| 7H27 | HS - CLASS OF 2027 | \$ 400.00 | \$ 400.00 |
| 7HAR | HS - ARCHERY | \$ 4,762.02 | \$ 4,762.02 |
| 7HAT | HS - ATHLETICS | \$ 1,049.89 | \$ 171.39 |
| 7HBB | HS - BOYS BASKETBALL BOOSTERS | \$ 6,843.11 | \$ 9,838.47 |
| 7HBC | HS - BASKETBALL CONCESSIONS | \$ 10,106.87 | \$ 9,706.87 |
| 7HBD | HS - BAND | \$ 16,663.30 | \$ 15,146.74 |
| 7HBL | HS - FBLA | \$ 867.87 | \$ 1,726.87 |
| 7HBS | HS - BASEBALL BOOSTERS | \$ (28.26) | \$ 71.74 |
| 7HBT | HS - BETA CLUB | \$ 60.24 | \$ 60.24 |
| 7HCB | HS - CHROMEBOOK FEES | \$ 4,762.10 | \$ 4,832.10 |
| 7HCH | HS - CHEERLEADERS | \$ 149.63 | \$ 149.63 |
| 7HCM | HS - CHORAL MUSIC | \$ 821.60 | \$ - |
| 7HDF | HS - DRAMA FUND | \$ 4,948.02 | \$ 4,880.98 |
| 7HEG | HS - ENGLISH CLUB | \$ 327.04 | \$ - |
| 7HEN | HS - ENRICHMENT CLASS | \$ 14,707.38 | \$ 14,707.38 |
| 7HFB | HS - FOOTBALL BOOSTERS | \$ 13,731.25 | \$ 6,576.30 |
| 7HFC | HS - FCA | \$ 1,006.52 | \$ 500.00 |
| 7HFF | HS - FFA | \$ (889.73) | \$ 499.07 |
| 7HFL | HS - FLOWER FUND | \$ 511.71 | \$ 511.71 |
| 7HFS | HS - FCCLA | \$ (38.28) | \$ - |
| 7HGB | HS - GIRLS BASKETBALL BOOSTERS | \$ 11,756.97 | \$ 11,257.97 |
| 7HGE | HS - GENERAL FUND | \$ 3,213.11 | \$ 5,845.61 |
| 7HGO | HS - GOLF BOOSTERS | \$ (390.58) | \$ 29.42 |
| 7HHA | HS - COLBY HAUSE SCHOLARSHIP | \$ 800.00 | \$ 800.00 |
| 7HHE | HS - HOME ECONOMICS | \$ 155.11 | \$ 155.11 |

| | | | |
|------|--------------------------|---------------|---------------|
| 7HLB | HS - LIBRARY | \$ 1,993.90 | \$ 2,014.95 |
| 7HPB | HS - PBIS | \$ (2,156.83) | \$ - |
| 7HPC | HS - PEP CLUB | \$ 331.24 | \$ - |
| 7HPR | HS - PARKING | \$ 1,453.94 | \$ 1,453.94 |
| 7HSB | HS - SOFTBALL BOOSTERS | \$ 7,346.54 | \$ 7,157.11 |
| 7HSC | HS - SCIENCE CLUB | \$ 2,668.90 | \$ - |
| 7HSE | HS - SPECIAL EDUCATION | \$ 203.49 | \$ 203.49 |
| 7HST | HS - STAFF ACCOUNT | \$ 584.92 | \$ 584.92 |
| 7HSV | HS - STUDENT VENDING | \$ 2,682.44 | \$ 2,956.56 |
| 7HTN | HS - TENNIS BOOSTERS | \$ 1,849.36 | \$ 1,799.36 |
| 7HTR | HS - TRACK BOOSTERS | \$ 1,920.75 | \$ 2,268.09 |
| 7HTT | HS - TRAP SHOOTING TEAM | \$ 89.52 | \$ 89.52 |
| 7HVB | HS - VOLLEYBALL BOOSTERS | \$ 14,091.09 | \$ 8,269.96 |
| 7HXC | HS - CROSS COUNTRY | \$ 1,604.61 | \$ 1,604.61 |
| 7HYB | HS - YEARBOOK | \$ 9,663.57 | \$ 7,172.82 |
| 7HYC | HS - Y CLUB | \$ 274.86 | \$ - |
| 7M8T | MS - 8TH GRADE | \$ 121.87 | \$ 175.87 |
| 7MAT | MS - ATHLETICS | \$ 4,547.16 | \$ - |
| 7MBB | MS - BASKETBALL | \$ (3,548.05) | \$ - |
| 7MBS | MS - BASEBALL | \$ (337.95) | \$ - |
| 7MCB | MS - CHROMEBOOK FEES | \$ 1,691.00 | \$ 1,846.00 |
| 7MCH | MS - CHEERLEADING | \$ (1,231.72) | \$ 1,724.28 |
| 7MDF | MS - DRAMA FUND | \$ 3,458.02 | \$ 4,839.26 |
| 7MFB | MS - FOOTBALL | \$ 490.47 | \$ 2,530.47 |
| 7MGB | MS - GIRLS BASKETBALL | \$ (1,398.06) | \$ - |
| 7MGE | MS - GENERAL FUND | \$ 723.63 | \$ 414.08 |
| 7MLB | MS - LIBRARY | \$ 3,727.45 | \$ 3,727.45 |
| 7MMU | MS - MUSIC ACCOUNT | \$ 3,971.37 | \$ 3,971.37 |
| 7MPB | MS - PBIS | \$ (27.72) | \$ - |
| 7MPT | MS - PTO | \$ 405.39 | \$ - |
| 7MSB | MS - SOFTBALL | \$ (1,725.51) | \$ - |
| 7MSI | MS - STUDENT INCENTIVE | \$ 2,452.67 | \$ 2,279.92 |
| 7MSS | MS - SOURCES OF STRENGTH | \$ 283.33 | \$ 283.33 |
| 7MST | MS - STAFF ACCOUNT | \$ 252.18 | \$ 252.18 |
| 7MTR | MS - TRACK | \$ (737.05) | \$ - |
| 7MVB | MS - VOLLEYBALL | \$ (761.88) | \$ - |
| 7MWT | MS - WASHINGTON TRIP | \$ 8,953.80 | \$ 17,139.15 |
| 7MYB | MS - YEARBOOK | \$ 231.85 | \$ 231.85 |
| | TOTAL: | \$ 206,192.89 | \$ 216,354.29 |