

**TREASURER'S REPORT**  
**September 2024**

**Beginning Balance** **\$ 6,406,804.74**

**RECEIPTS:**

**FUND 1**

SEEK/TIER 1	\$	497,417.00
Utility Tax	\$	70,111.61
Motor Vehicle	\$	29,611.69
Delinquent Motor Vehicle Tax	\$	6,831.58
Telecommunication Tax	\$	1,502.33
Property Taxes	\$	-
Franchise Tax	\$	8,030.23
Omitted Tangible Tax	\$	-
Medicaid	\$	45.00
Reimbursements/Misc Revenue	\$	11,553.65
Interest	\$	17,340.85
<b>Total:</b>	<b>\$</b>	<b>642,443.94</b>

**FUND 2**

Grants	\$	87,501.36
<b>Total:</b>	<b>\$</b>	<b>87,501.36</b>

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

HS Deposits	\$	52,314.34
MS Deposits	\$	19,223.35
TE Deposits	\$	16,989.74
Fund 21 & 25 deposits	\$	775.00
Interest	\$	913.25
<b>Total:</b>	<b>\$</b>	<b>90,215.68</b>

**CAPITAL OUTLAY**

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

**BUILDING FUND**

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	3,657.83
<b>Total:</b>	<b>\$</b>	<b>3,657.83</b>

**CONSTRUCTION FUND**

Interest	\$	1,230.59
<b>Total:</b>	<b>\$</b>	<b>1,230.59</b>

**FOOD SERVICE**

Food Service Deposits	\$	1,928.45
Food Service Reimb from State	\$	21,823.72

Interest	\$	-
<b>Total:</b>	\$	<b>23,752.17</b>

**EXPENSES:**

Accounts Payable Bills:	\$	681,929.83
15th Payroll	\$	357,909.88
31st Payroll	\$	371,669.51
Voided Checks	\$	(5,831.37)
Returned Checks	\$	-
Stop pay/Other fees	\$	-
<b>Total:</b>	\$	<b>1,405,677.85</b>

Food Service to Fund 1 (Indirect Cost)	\$	4,909.00
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**BALANCE AT END OF MONTH**

FUND 1	\$	4,730,170.23	
FUND 2	\$	(129,164.77)	
DISTRICT ACTIVITY FUND	\$	191,940.46	
SCHOOL ACTIVITY FUND	\$	38,909.11	
CAPITAL OUTLAY	\$	55,222.00	
BUILDING FUND	\$	869,397.95	
CONSTRUCTION FUND	\$	311,067.70	
FOOD SERVICE	\$	(217,614.22)	
<b>TOTAL</b>	\$	<b>5,849,928.46</b>	\$ 5,849,928.46

		8/31/2024	9/30/2024
<b>Claypool Scholarship</b>	\$	662,971.52	\$ 670,002.45
<b>Money Market Investment Account</b>	\$	1,537,630.53	\$ 1,544,328.70

**Credit Card Charges**

HS Maintenance	\$	39.50
FRYSC Supplies	\$	1,427.24
Community Schools Supplies	\$	326.82
Bus Garage	\$	111.29
AIM Grant Supplies	\$	1,877.56
HCY Supplies	\$	235.20
Central Offices Fees/Registration	\$	322.38
Boys Basketball Supplies	\$	352.88
HS Instruction Supplies	\$	189.00
TE SBDM Supplies	\$	159.00
Postage	\$	292.00
<b>Total</b>	\$	<b>5,332.87</b>

**Budget Updates**

N/A

*Brittany Muller*

Finance Director

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	10 6101 CASH IN BANK	-52,551.67	4,730,170.23
		<b>-52,551.67</b>	<b>4,730,170.23</b>
FUND BALANCE			
	10 6302 REVENUES CONTROL	-635,799.99	-1,772,240.20
	10 7602 EXPENDITURES CONTROL	688,351.66	1,977,535.92
	10 8732 RESTRICTED SICK LEAVE PAYABLE	.00	-190,419.69
	10 8770 UNASSIGNED FUND BALANCE	.00	-4,745,046.26
	TOTAL FUND BALANCE	<b>52,551.67</b>	<b>-4,730,170.23</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>52,551.67</b>	<b>-4,730,170.23</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND: 2 SPECIAL REVENUE</b>			
ASSETS			
	20		
	20	-73,662.50	-129,164.77
	20	.00	3,448.44
	20	.00	630,835.54
		<b>-73,662.50</b>	<b>505,119.21</b>
	TOTAL ASSETS		
FUND BALANCE	20	-87,501.36	-315,563.01
	20	161,163.86	444,727.78
	20	.00	-634,283.98
		<b>73,662.50</b>	<b>-505,119.21</b>
	TOTAL FUND BALANCE		
TOTAL LIABILITIES + FUND BALANCE		<b>73,662.50</b>	<b>-505,119.21</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



FUND: 21 DISTRICT ACTIVITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	58,388.11	191,940.46
	TOTAL ASSETS	<b>58,388.11</b>	<b>191,940.46</b>
FUND BALANCE			
21	6302 REVENUES CONTROL	-80,746.20	-279,891.98
21	7602 EXPENDITURES CONTROL	22,558.09	87,951.52
	TOTAL FUND BALANCE	<b>-58,388.11</b>	<b>-191,940.46</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-58,388.11</b>	<b>-191,940.46</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND: 25 SCHOOL ACTIVITY FUNDS</b>			
ASSETS			
	25	-11,478.32	38,909.11
		<b>-11,478.32</b>	<b>38,909.11</b>
	6101		
	CASH IN BANK		
	TOTAL ASSETS		
FUND BALANCE	25	-9,539.48	-62,025.32
	25	21,017.80	23,116.21
		<b>11,478.32</b>	<b>-38,909.11</b>
	6302		
	REVENUES CONTROL		
	7602		
	EXPENDITURES CONTROL		
	TOTAL FUND BALANCE		
	TOTAL LIABILITIES + FUND BALANCE	<b>11,478.32</b>	<b>-38,909.11</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 310	CAPITAL OUTLAY FUND			
ASSETS				
	31	6101	CASH IN BANK	.00
			TOTAL ASSETS	.00
FUND BALANCE	31	6302	REVENUES CONTROL	-55,222.00
			TOTAL FUND BALANCE	-55,222.00
			TOTAL LIABILITIES + FUND BALANCE	-55,222.00

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND: 320 BUILDING FUND (5 CENT LEVY)</b>			
ASSETS			
	32	3,657.83	869,397.95
		<b>3,657.83</b>	<b>869,397.95</b>
FUND BALANCE			
	32	-3,657.83	-381,398.49
	32	.00	47,799.69
	32	.00	-424,322.07
	32	.00	-85,954.04
	32	.00	-25,523.04
		<b>-3,657.83</b>	<b>-869,397.95</b>
		<b>-3,657.83</b>	<b>-869,397.95</b>



# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND: 360 CONSTRUCTION FUND</b>			
ASSETS			
	36	6101	CASH IN BANK
			311,067.70
			<b>311,067.70</b>
FUND BALANCE			
	36	6302	REVENUES CONTROL
			-8,076.93
	36	7602	EXPENDITURES CONTROL
			740,342.89
	36	8735	RESTRICTED-FUTURE CONSTR BG-1
			-1,043,333.66
			<b>425,879.12</b>
			<b>425,879.12</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-311,067.70</b>
			<b>-311,067.70</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 3



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
51	6101		
	CASH IN BANK		-217,614.22
51	6104	-55,350.61	200.00
	PETTY CASH		22,095.00
51	6171	.00	96,318.00
	INVENTORIES FOR CONSUMPTION		151,569.00
51	64000	.00	
	DEFERRED OUTFLOWS FROM OPEB		
51	6400P	.00	
	DEFERRED OUTFLOWS FROM PENSION		
	<b>TOTAL ASSETS</b>	<b>-55,350.61</b>	<b>52,567.78</b>
<b>LIABILITIES</b>			
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		
	<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-1,084,569.00</b>
<b>FUND BALANCE</b>			
51	6302	-23,752.17	-30,406.38
	REVENUES CONTROL		
51	7602	79,102.78	112,290.55
	EXPENDITURES CONTROL		
51	87370	.00	195,726.00
	RESTRICTED OTHER OPEB		
51	8737P	.00	640,956.00
	RESTRICTED - OTHER		
51	8739	.00	135,530.05
	RESTRICTED-NEW ASSETS (FD SVC)		
51	8739I	.00	-22,095.00
	RESTRICTED INVENTORY		
	<b>TOTAL FUND BALANCE</b>	<b>55,350.61</b>	<b>1,032,001.22</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>55,350.61</b>	<b>-52,567.78</b>

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

FUND 21 & 25 BALANCES				
			8/31/2024	9/30/2024
7EAR	TE - ART TO REMEMBER	\$	710.59	\$ 597.49
7EBB	TE - INTRAMURAL BASKETBALL	\$	1,162.60	\$ 1,162.60
7ECB	TE - CHROMEBOOK FEES	\$	1,360.00	\$ 3,215.00
7ECH	TE - CHEER BEARS	\$	7,890.86	\$ 8,156.86
7EGE	TE - GENERAL FUND	\$	4,104.28	\$ 5,047.03
7ELB	TE - LIBRARY	\$	783.28	\$ 583.28
7EPT	TE - PTO	\$	4,224.80	\$ 16,825.25
7ERW	TE - REWARDS	\$	2,362.62	\$ 2,362.62
7ESC	TE - STUDENT COUNCIL	\$	775.91	\$ 775.91
7ESI	TE - STUDENT IMPROVEMENT	\$	11,198.86	\$ 9,735.70
7ESO	TE - SCHOLASTIC ORDERS	\$	737.74	\$ 757.74
7EST	TE - STAFF ACCOUNT	\$	(19.15)	\$ 159.56
7EXC	TE - CROSS COUNTRY	\$	883.42	\$ 176.42
7H25	HS - CLASS OF 2025	\$	4,224.96	\$ 4,464.96
7H26	HS - CLASS OF 2026	\$	1,682.95	\$ 2,042.95
7H27	HS - CLASS OF 2027	\$	500.00	\$ 660.00
7H28	HS - CLASS OF 2028	\$	160.00	\$ 360.00
7HAR	HS - ARCHERY	\$	4,762.02	\$ 4,762.02
7HAT	HS - ATHLETICS	\$	(1,325.33)	\$ 3,267.67
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$	8,556.12	\$ 7,925.24
7HBC	HS - BASKETBALL CONCESSIONS	\$	9,706.87	\$ 9,706.87
7HBD	HS - BAND	\$	18,953.30	\$ 16,621.50
7HBL	HS - FBLA	\$	431.47	\$ 670.47
7HBS	HS - BASEBALL BOOSTERS	\$	(668.38)	\$ 56.62
7HBT	HS - BETA CLUB	\$	60.24	\$ 60.24
7HCB	HS - CHROMEBOOK FEES	\$	4,971.10	\$ 5,171.10
7HCH	HS - CHEERLEADERS	\$	1,984.93	\$ 1,984.93
7HDF	HS - DRAMA FUND	\$	4,516.98	\$ 3,436.06
7HEN	HS - ENRICHMENT CLASS	\$	14,678.39	\$ 2,005.76
7HFB	HS - FOOTBALL BOOSTERS	\$	2,914.44	\$ 17,356.58
7HFC	HS - FCA	\$	500.00	\$ 500.00
7HFF	HS - FFA	\$	269.35	\$ 2,800.35
7HFL	HS - FLOWER FUND	\$	511.71	\$ 511.71
7HFS	HS - FCCLA	\$	(516.22)	\$ 343.74
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$	11,157.97	\$ 11,757.97
7HGE	HS - GENERAL FUND	\$	6,821.06	\$ 7,198.54
7HGO	HS - GOLF BOOSTERS	\$	(2,323.74)	\$ (2,520.63)
7HHA	HS - COLBY HAUSE SCHOLARSHIP	\$	800.00	\$ 800.00
7HHE	HS - HOME ECONOMICS	\$	155.11	\$ 172.18
7HLB	HS - LIBRARY	\$	2,014.95	\$ 2,014.95
7HPB	HS - PBIS	\$	-	\$ (727.04)

7HSB	HS - SOFTBALL BOOSTERS	\$ 6,561.22	\$ 6,561.22
7HSE	HS - SPECIAL EDUCATION	\$ 40.36	\$ 140.36
7HST	HS - STAFF ACCOUNT	\$ 584.92	\$ 584.92
7HSV	HS - STUDENT VENDING	\$ 4,533.50	\$ 4,533.50
7HTN	HS - TENNIS BOOSTERS	\$ 1,799.36	\$ 1,799.36
7HTR	HS - TRACK BOOSTERS	\$ 2,390.37	\$ 2,390.37
7HTT	HS - TRAP SHOOTING TEAM	\$ 663.52	\$ 4,468.52
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 6,037.59	\$ 9,329.52
7HXC	HS - CROSS COUNTRY	\$ 2,348.74	\$ 2,908.74
7HYB	HS - YEARBOOK	\$ 7,172.82	\$ 7,072.82
7M8T	MS - 8TH GRADE	\$ 23.62	\$ 23.62
7MAT	MS - ATHLETICS	\$ (2,437.57)	\$ 2,390.62
7MBB	MS - BASKETBALL	\$ (1,615.82)	\$ 859.19
7MBS	MS - BASEBALL	\$ -	\$ -
7MCB	MS - CHROMEBOOK FEES	\$ 1,629.50	\$ 1,714.50
7MCH	MS - CHEERLEADING	\$ 1,601.28	\$ 2,643.53
7MDF	MS - DRAMA FUND	\$ 4,658.78	\$ 4,658.78
7MFB	MS - FOOTBALL	\$ 2,440.96	\$ 2,440.96
7MGB	MS - GIRLS BASKETBALL	\$ -	\$ -
7MGE	MS - GENERAL FUND	\$ 90.07	\$ 413.80
7MLB	MS - LIBRARY	\$ 1,682.58	\$ 1,682.58
7MMU	MS - MUSIC ACCOUNT	\$ 3,971.37	\$ 3,971.37
7MPB	MS - MS PBIS	\$ -	\$ 1,271.25
7MPT	MS - PTO	\$ -	\$ -
7MSB	MS - SOFTBALL	\$ -	\$ -
7MSI	MS - STUDENT INCENTIVE	\$ 2,124.29	\$ 4,005.64
7MSS	MS - SOURCES OF STRENGTH	\$ 218.08	\$ 218.08
7MST	MS - STAFF ACCOUNT	\$ 144.08	\$ 118.82
7MTR	MS - TRACK	\$ -	\$ -
7MVB	MS - VOLLEYBALL	\$ (200.00)	\$ 9.50
7MWT	MS - WASHINGTON TRIP	\$ 5,568.25	\$ 11,445.95
7MYB	MS - YEARBOOK	\$ 231.85	\$ 231.85
	TOTAL:	\$ 183,939.78	\$ 230,849.57