

TREASURER'S REPORT
October 2024

Beginning Balance **\$ 5,849,928.46**

RECEIPTS:

FUND 1

| | | |
|------------------------------|-----------|-------------------|
| SEEK/TIER 1 | \$ | 485,408.00 |
| Utility Tax | \$ | 32,504.31 |
| Motor Vehicle | \$ | 20,657.87 |
| Delinquent Motor Vehicle Tax | \$ | 65.01 |
| Telecommunication Tax | \$ | 1,502.33 |
| Property Taxes | \$ | - |
| Franchise Tax | \$ | - |
| Omitted Tangible Tax | \$ | 9.01 |
| Medicaid | \$ | 1,593.76 |
| Reimbursements/Misc Revenue | \$ | 4,760.30 |
| Interest | \$ | 16,682.08 |
| Total: | \$ | 563,182.67 |

FUND 2

| | | |
|---------------|-----------|-------------------|
| Grants | \$ | 225,889.51 |
| Total: | \$ | 225,889.51 |

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

| | | |
|-----------------------|-----------|------------------|
| HS Deposits | \$ | 46,478.66 |
| MS Deposits | \$ | 3,167.99 |
| TE Deposits | \$ | 10,385.58 |
| Fund 21 & 25 deposits | \$ | 232.06 |
| Interest | \$ | 831.62 |
| Total: | \$ | 61,095.91 |

CAPITAL OUTLAY

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

BUILDING FUND

| | | |
|-----------------|-----------|-----------------|
| Property Tax | \$ | - |
| SEEK from State | \$ | - |
| Interest | \$ | 3,733.47 |
| Total: | \$ | 3,733.47 |

CONSTRUCTION FUND

| | | |
|---------------|-----------|-----------------|
| Interest | \$ | 1,126.62 |
| Total: | \$ | 1,126.62 |

FOOD SERVICE

| | | |
|-----------------------|----|----------|
| Food Service Deposits | \$ | 5,027.50 |
|-----------------------|----|----------|

| | | |
|-------------------------------|----|------------------|
| Food Service Reimb from State | \$ | 93,331.78 |
| Interest | \$ | - |
| Total: | \$ | 98,359.28 |

EXPENSES:

| | | |
|-------------------------|----|---------------------|
| Accounts Payable Bills: | \$ | 424,898.41 |
| 15th Payroll | \$ | 371,758.66 |
| 31st Payroll | \$ | 444,675.06 |
| Voided Checks | \$ | (1,420.00) |
| Returned Checks | \$ | - |
| Stop pay/Other fees | \$ | - |
| Total: | \$ | 1,239,912.13 |

| | | |
|--|----|----------|
| Food Service to Fund 1 (Indirect Cost) | \$ | 5,242.00 |
|--|----|----------|

BALANCE AT END OF MONTH

| | | | |
|------------------------|----|---------------------|-----------------|
| FUND 1 | \$ | 4,440,137.96 | |
| FUND 2 | \$ | (68,105.84) | |
| DISTRICT ACTIVITY FUND | \$ | 168,733.33 | |
| SCHOOL ACTIVITY FUND | \$ | 38,053.90 | |
| CAPITAL OUTLAY | \$ | 55,222.00 | |
| BUILDING FUND | \$ | 873,131.42 | |
| CONSTRUCTION FUND | \$ | 280,143.14 | |
| FOOD SERVICE | \$ | (223,912.13) | |
| TOTAL | \$ | 5,563,403.78 | \$ 5,563,403.78 |

| | | | |
|--|----|--------------|-----------------|
| | | 9/30/2024 | 10/31/2024 |
| Claypool Scholarship | \$ | 670,002.45 | \$ 665,420.49 |
| Money Market Investment Account | \$ | 1,544,328.70 | \$ 1,551,280.29 |

Credit Card Charges

| | | |
|-------------------------------|----|-----------------|
| HS Maintenance | \$ | 11.00 |
| FRYSC Supplies | \$ | 991.19 |
| Community Schools Supplies | \$ | 857.41 |
| Bus Garage | \$ | 24.00 |
| Food Service supplies | \$ | 94.80 |
| TE Student Incentive Supplies | \$ | 64.99 |
| MS SBDM Supplies | \$ | 33.98 |
| HS Instruction Supplies | \$ | 279.53 |
| TE SBDM Supplies | \$ | 95.88 |
| Postage | \$ | 519.36 |
| Total | \$ | 2,972.14 |

Budget Updates

N/A

Brittany Mulliken

Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



| FUND: 1 GENERAL FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|---------------------------------------|-----------------------|----------------------|
| ASSETS | | | |
| | 10 6101 CASH IN BANK | -290,032.27 | 4,440,137.96 |
| | TOTAL ASSETS | -290,032.27 | 4,440,137.96 |
| FUND BALANCE | | | |
| | 10 6302 REVENUES CONTROL | -565,919.68 | -2,338,159.88 |
| | 10 7602 EXPENDITURES CONTROL | 855,951.95 | 2,833,487.87 |
| | 10 8732 RESTRICTED SICK LEAVE PAYABLE | .00 | -190,419.69 |
| | 10 8770 UNASSIGNED FUND BALANCE | .00 | -4,745,046.26 |
| | TOTAL FUND BALANCE | 290,032.27 | -4,440,137.96 |
| | TOTAL LIABILITIES + FUND BALANCE | 290,032.27 | -4,440,137.96 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



| FUND: 2 | | SPECIAL REVENUE | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------|------|---|-----------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 61,058.93 | -68,105.84 |
| 20 | 6106 | OTHER CASH | .00 | 13,668.44 |
| 20 | 6111 | INVESTMENTS | .00 | 632,394.54 |
| | | TOTAL ASSETS | 61,058.93 | 577,957.14 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -237,659.08 | -553,222.09 |
| 20 | 7602 | EXPENDITURES CONTROL | 176,600.15 | 621,327.93 |
| 20 | 8737 | RESTRICTED - OTHER | .00 | -646,062.98 |
| | | TOTAL FUND BALANCE | -61,058.93 | -577,957.14 |
| | | TOTAL LIABILITIES + FUND BALANCE | -61,058.93 | -577,957.14 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



| FUND: 21 DISTRICT ACTIVITY | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE | |
|----------------------------|----|-----------------------|----------------------------------|--------------------|
| ASSETS | 21 | 6101 | CASH IN BANK | 168,733.33 |
| | | | TOTAL ASSETS | 168,733.33 |
| FUND BALANCE | 21 | 6302 | REVENUES CONTROL | -330,685.82 |
| | 21 | 7602 | EXPENDITURES CONTROL | 161,952.49 |
| | | | TOTAL FUND BALANCE | -168,733.33 |
| | | | TOTAL LIABILITIES + FUND BALANCE | -168,733.33 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



| FUND: 25 SCHOOL ACTIVITY FUNDS | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|----------------------------------|-----------------------|-------------------|
| ASSETS | | | |
| | 25 6101 CASH IN BANK | -855.21 | 38,053.90 |
| | TOTAL ASSETS | -855.21 | 38,053.90 |
| FUND BALANCE | 25 6302 REVENUES CONTROL | -10,382.06 | -72,407.38 |
| | 25 7602 EXPENDITURES CONTROL | 11,237.27 | 34,353.48 |
| | TOTAL FUND BALANCE | 855.21 | -38,053.90 |
| | TOTAL LIABILITIES + FUND BALANCE | 855.21 | -38,053.90 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



FUND: 310 CAPITAL OUTLAY FUND

| | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|----|------|--------------------------|--------------------|
| ASSETS | 31 | 6101 | .00 | 55,222.00 |
| | | | | 55,222.00 |
| FUND BALANCE | 31 | 6302 | .00 | -55,222.00 |
| | | | | -55,222.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -55,222.00 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



FUND: 320 BUILDING FUND (5 CENT LEVY)

| | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|----|--------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 | 3,733.47 | 873,131.42 |
| | | | 3,733.47 | 873,131.42 |
| FUND BALANCE | | | | |
| | 32 | 6302 | -3,733.47 | -385,131.96 |
| | 32 | 7602 | .00 | 47,799.69 |
| | 32 | 8734 | .00 | -424,322.07 |
| | 32 | 8737 | .00 | -85,954.04 |
| | 32 | 8738 | .00 | -25,523.04 |
| | | TOTAL FUND BALANCE | -3,733.47 | -873,131.42 |
| TOTAL LIABILITIES + FUND BALANCE | | | -3,733.47 | -873,131.42 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



| FUND: 360 CONSTRUCTION FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|----|-----------------------|--------------------------------|
| ASSETS | | | |
| | 36 | 6101 | CASH IN BANK |
| | | | 280,143.14 |
| | | | 280,143.14 |
| FUND BALANCE | | | |
| | 36 | 6302 | TOTAL ASSETS |
| | 36 | 7602 | REVENUES CONTROL |
| | 36 | 8735 | EXPENDITURES CONTROL |
| | | | RESTRICTED--FUTURE CONSTR BG-1 |
| | | | -1,126.62 |
| | | | 32,051.18 |
| | | | .00 |
| | | | 30,924.56 |
| | | | 30,924.56 |
| TOTAL LIABILITIES + FUND BALANCE | | | -280,143.14 |
| | | | -280,143.14 |

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 4



| FUND: 51 FOOD SERVICE FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|--------------------------------|-----------------------|--------------------|
| ASSETS | | | |
| 51 | 6101 | | |
| | CASH IN BANK | | -223,912.13 |
| 51 | 6104 | -141,827.91 | 200.00 |
| | PETTY CASH | .00 | |
| 51 | 6171 | .00 | 12,864.00 |
| | INVENTORIES FOR CONSUMPTION | .00 | |
| 51 | 64000 | .00 | -3.00 |
| | DEFERRED OUTFLOWS FROM OPEB | .00 | |
| 51 | 6400P | .00 | 123,256.00 |
| | DEFERRED OUTFLOWS FROM PENSION | | |
| | TOTAL ASSETS | -141,827.91 | -87,595.13 |
| LIABILITIES | | | |
| 51 | 7421 | 135,530.00 | .00 |
| | ACCOUNTS PAYABLE | .00 | 11,340.00 |
| 51 | 75410 | .00 | -527,021.00 |
| | UNFUNDED OPEB LIABILITY | .00 | |
| 51 | 7541P | .00 | -135,173.00 |
| | NET PENSION LIABILITY | .00 | |
| 51 | 77000 | .00 | -58,814.00 |
| | DEFERRED INFLOWS FROM OPEB | .00 | |
| 51 | 7700P | .00 | -709,668.00 |
| | DEFERRED INFLOWS FROM PENSION | | |
| | TOTAL LIABILITIES | 135,530.00 | -709,668.00 |
| FUND BALANCE | | | |
| 51 | 6302 | -98,359.28 | -128,765.66 |
| | REVENUES CONTROL | 104,657.19 | 216,947.74 |
| 51 | 7602 | .00 | 195,726.00 |
| | EXPENDITURES CONTROL | .00 | |
| 51 | 87370 | .00 | 640,956.00 |
| | RESTRICTED OTHER OPEB | .00 | |
| 51 | 8737P | .00 | 135,530.05 |
| | RESTRICTED - OTHER | .00 | |
| 51 | 8739 | .00 | -22,095.00 |
| | RESTRICTED-NEW ASSETS (FD SVC) | .00 | |
| 51 | 8739I | .00 | -241,036.00 |
| | RESTRICTED INVENTORY | .00 | |
| 51 | 8770 | .00 | 797,263.13 |
| | UNASSIGNED FUND BALANCE | | |
| | TOTAL FUND BALANCE | 6,297.91 | 87,595.13 |
| TOTAL LIABILITIES + FUND BALANCE | | 141,827.91 | 87,595.13 |

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

FUND 21 & 25 BALANCES

| | | 9/30/2024 | 10/31/2024 |
|------|--------------------------------|------------------|-------------------|
| 7EAR | TE - ART TO REMEMBER | \$ 597.49 | \$ 597.49 |
| 7EBB | TE - INTRAMURAL BASKETBALL | \$ 1,162.60 | \$ 1,162.60 |
| 7ECB | TE - CHROMEBOOK FEES | \$ 3,215.00 | \$ 3,215.00 |
| 7ECH | TE - CHEER BEARS | \$ 8,156.86 | \$ 5,944.89 |
| 7EGE | TE - GENERAL FUND | \$ 5,047.03 | \$ 3,571.49 |
| 7ELB | TE - LIBRARY | \$ 583.28 | \$ (36.71) |
| 7EPT | TE - PTO | \$ 16,825.25 | \$ 5,900.58 |
| 7ERW | TE - REWARDS | \$ 2,362.62 | \$ 2,098.62 |
| 7ESC | TE - STUDENT COUNCIL | \$ 775.91 | \$ 775.91 |
| 7ESI | TE - STUDENT IMPROVEMENT | \$ 9,735.70 | \$ 10,680.21 |
| 7ESO | TE - SCHOLASTIC ORDERS | \$ 757.74 | \$ 757.74 |
| 7EST | TE - STAFF ACCOUNT | \$ 159.56 | \$ 541.01 |
| 7EXC | TE - CROSS COUNTRY | \$ 176.42 | \$ (32.58) |
| 7H25 | HS - CLASS OF 2025 | \$ 4,464.96 | \$ 4,671.96 |
| 7H26 | HS - CLASS OF 2026 | \$ 2,042.95 | \$ 2,839.95 |
| 7H27 | HS - CLASS OF 2027 | \$ 660.00 | \$ 720.00 |
| 7H28 | HS - CLASS OF 2028 | \$ 360.00 | \$ 440.00 |
| 7HAR | HS - ARCHERY | \$ 4,762.02 | \$ 4,531.52 |
| 7HAT | HS - ATHLETICS | \$ 3,267.67 | \$ 3,392.35 |
| 7HBB | HS - BOYS BASKETBALL BOOSTERS | \$ 7,925.24 | \$ 8,763.12 |
| 7HBC | HS - BASKETBALL CONCESSIONS | \$ 9,706.87 | \$ 9,706.87 |
| 7HBD | HS - BAND | \$ 16,621.50 | \$ 17,296.46 |
| 7HBL | HS - FBLA | \$ 670.47 | \$ 957.45 |
| 7HBS | HS - BASEBALL BOOSTERS | \$ 56.62 | \$ 541.62 |
| 7HBT | HS - BETA CLUB | \$ 60.24 | \$ 60.24 |
| 7HCB | HS - CHROMEBOOK FEES | \$ 5,171.10 | \$ 5,171.10 |
| 7HCH | HS - CHEERLEADERS | \$ 1,984.93 | \$ 2,661.93 |
| 7HDF | HS - DRAMA FUND | \$ 3,436.06 | \$ 3,319.81 |
| 7HEN | HS - ENRICHMENT CLASS | \$ 2,005.76 | \$ 1,249.12 |
| 7HFB | HS - FOOTBALL BOOSTERS | \$ 17,356.58 | \$ 21,098.69 |
| 7HFC | HS - FCA | \$ 500.00 | \$ 500.00 |
| 7HFF | HS - FFA | \$ 2,800.35 | \$ 2,831.34 |
| 7HFL | HS - FLOWER FUND | \$ 511.71 | \$ 511.71 |
| 7HFS | HS - FCCLA | \$ 343.74 | \$ (286.26) |
| 7HGB | HS - GIRLS BASKETBALL BOOSTERS | \$ 11,757.97 | \$ 9,374.88 |
| 7HGE | HS - GENERAL FUND | \$ 7,198.54 | \$ 7,804.88 |
| 7HGO | HS - GOLF BOOSTERS | \$ (2,520.63) | \$ (1,950.63) |
| 7HHA | HS - COLBY HAUSE SCHOLARSHIP | \$ 800.00 | \$ 800.00 |
| 7HHE | HS - HOME ECONOMICS | \$ 172.18 | \$ 172.18 |
| 7HLB | HS - LIBRARY | \$ 2,014.95 | \$ 2,014.95 |
| 7HPB | HS - PBIS | \$ (727.04) | \$ (422.42) |

| | | | |
|------|--------------------------|---------------|---------------|
| 7HSB | HS - SOFTBALL BOOSTERS | \$ 6,561.22 | \$ 7,780.22 |
| 7HSE | HS - SPECIAL EDUCATION | \$ 140.36 | \$ 1,669.16 |
| 7HST | HS - STAFF ACCOUNT | \$ 584.92 | \$ 626.12 |
| 7HSV | HS - STUDENT VENDING | \$ 4,533.50 | \$ 4,452.39 |
| 7HTN | HS - TENNIS BOOSTERS | \$ 1,799.36 | \$ 1,799.36 |
| 7HTR | HS - TRACK BOOSTERS | \$ 2,390.37 | \$ 2,370.37 |
| 7HTT | HS - TRAP SHOOTING TEAM | \$ 4,468.52 | \$ 3,740.16 |
| 7HVB | HS - VOLLEYBALL BOOSTERS | \$ 9,329.52 | \$ 10,776.40 |
| 7HXC | HS - CROSS COUNTRY | \$ 2,908.74 | \$ 1,710.94 |
| 7HYB | HS - YEARBOOK | \$ 7,072.82 | \$ 7,072.82 |
| 7M8T | MS - 8TH GRADE | \$ 23.62 | \$ 23.62 |
| 7MAT | MS - ATHLETICS | \$ 2,390.62 | \$ 2,186.41 |
| 7MBB | MS - BASKETBALL | \$ 859.19 | \$ 724.19 |
| 7MBS | MS - BASEBALL | \$ - | \$ - |
| 7MCB | MS - CHROMEBOOK FEES | \$ 1,714.50 | \$ 1,744.50 |
| 7MCH | MS - CHEERLEADING | \$ 2,643.53 | \$ 2,643.53 |
| 7MDF | MS - DRAMA FUND | \$ 4,658.78 | \$ 3,843.78 |
| 7MFB | MS - FOOTBALL | \$ 2,440.96 | \$ 1,986.16 |
| 7MGB | MS - GIRLS BASKETBALL | \$ - | \$ (135.00) |
| 7MGE | MS - GENERAL FUND | \$ 413.80 | \$ 497.61 |
| 7MLB | MS - LIBRARY | \$ 1,682.58 | \$ 1,682.58 |
| 7MMU | MS - MUSIC ACCOUNT | \$ 3,971.37 | \$ 2,482.12 |
| 7MPB | MS - MS PBIS | \$ 1,271.25 | \$ 187.25 |
| 7MPT | MS - PTO | \$ - | \$ - |
| 7MSB | MS - SOFTBALL | \$ - | \$ - |
| 7MSI | MS - STUDENT INCENTIVE | \$ 4,005.64 | \$ 2,565.75 |
| 7MSS | MS - SOURCES OF STRENGTH | \$ 218.08 | \$ 218.08 |
| 7MST | MS - STAFF ACCOUNT | \$ 118.82 | \$ 153.64 |
| 7MTR | MS - TRACK | \$ - | \$ - |
| 7MVB | MS - VOLLEYBALL | \$ 9.50 | \$ (195.85) |
| 7MWT | MS - WASHINGTON TRIP | \$ 11,445.95 | \$ - |
| 7MYB | MS - YEARBOOK | \$ 231.85 | \$ 231.85 |
| | TOTAL: | \$ 230,849.57 | \$ 206,787.23 |