TREASURER'S REPORT
June 2025

Beginning Balance		**$ 5,624,199.48**
<u>RECEIPTS:</u>		
FUND 1		
SEEK/TIER 1	$ 488,227.00	
Utility Tax	$ 32,871.31	
Motor Vehicle	$ 111,154.38	
Delinquent Motor Vehicle Tax	$ 2,441.09	
Telecommunication Tax	$ 1,502.53	
Property Taxes	$ -	
Franchise Tax	$ -	
Omitted Tangible Tax	$ -	
Medicaid	$ 15.00	
Reimbursements/Misc Revenue	$ 67,109.34	
Interest	$ 14,938.66	
Total:	**$ 718,259.31**	
FUND 2		
Grants	$ 68,196.79	
Total:	**$ 68,196.79**	
FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND		
HS Deposits	$ 11,477.12	
MS Deposits	$ 666.00	
TE Deposits	$ 728.65	
Fund 21 & 25 deposits	$ 1,000.00	
Interest	$ 757.15	
Total:	**$ 14,628.92**	
CAPITAL OUTLAY		
SEEK from State	$ -	
Total:	**$ -**	
BUILDING FUND		
Property Tax	$ -	
SEEK from State	$ 330,854.00	
Interest	$ 4,140.86	
Total:	**$ 334,994.86**	
CONSTRUCTION FUND		
Interest	$ 524.13	
Total:	**$ 524.13**	
FOOD SERVICE		
Food Service Deposits	$ 3,665.76	
Food Service Reimb from State	$ 81,366.77	
Interest	$ -	

Total:	**$**	**85,032.53**		
EXPENSES:				
Accounts Payable Bills:	$	347,597.58		
15th Payroll	$	338,175.89		
31st Payroll	$	1,157,376.09		
Voided Checks	$	(1,083.00)		
Returned Checks	$	-		
Stop pay/Other fees	$	60.00		
Total:	**$**	**1,842,126.56**		
Food Service to Fund 1 (Indirect Cost)	$	4,258.00		
BALANCE AT END OF MONTH				
FUND 1	$	4,167,480.90		
FUND 2	$	(214,371.28)		
DISTRICT ACTIVITY FUND	$	153,674.95		
SCHOOL ACTIVITY FUND	$	32,395.72		
CAPITAL OUTLAY	$	-		
BUILDING FUND	$	1,017,625.06		
CONSTRUCTION FUND	$	128,806.39		
FOOD SERVICE	$	(281,902.28)		
TOTAL	**$**	**5,003,709.46**	**$**	**5,003,709.46**
		5/31/2025		6/30/2025
Claypool Scholarship	$	642,189.41	$	651,767.59
Money Market Investment Account	$	1,591,701.22	$	1,597,311.33

Credit Card Charges

Bus Dues/Fees	$	64.95
HS Basketball nets	$	35.96
HS Maintenance	$	2,118.20
TE PD Parking	$	15.41
Domaine for estub	$	99.98
FRYSC Supplies	$	808.83
KCSI Travel/Supplies/Activity	$	3,980.66
SPED Postage for Progress reports	$	56.49
BOE Postage	$	5.65
Bus Parts	$	196.23
Class of 2026 Supplies	$	207.15
MS Activity Fund Supplies	$	758.52
TE Activity Fund Supplies	$	233.12
CTE Travel	$	1,955.84
Total	$	10,536.99

Budget Updates

N/A

Brittany Mulitz _________________________ Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-637,050.61	4,167,480.90
		TOTAL ASSETS		-637,050.61	4,167,480.90
FUND BALANCE					
	10	6302	REVENUES CONTROL	-717,814.71	-13,652,380.22
	10	7602	EXPENDITURES CONTROL	1,354,865.32	9,675,319.01
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-190,419.69
		TOTAL FUND BALANCE		637,050.61	-4,167,480.90
TOTAL LIABILITIES + FUND BALANCE				637,050.61	-4,167,480.90

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-268,853.75	-214,371.28
	20	6106	OTHER CASH	.00	13,668.44
	20	6111	INVESTMENTS	.00	632,394.54
		TOTAL ASSETS		-268,853.75	431,691.70
FUND BALANCE					
	20	6302	REVENUES CONTROL	-68,196.79	-1,787,048.73
	20	7602	EXPENDITURES CONTROL	337,050.54	2,001,420.01
	20	8737	RESTRICTED - OTHER	.00	-646,062.98
		TOTAL FUND BALANCE		268,853.75	-431,691.70
TOTAL LIABILITIES + FUND BALANCE				268,853.75	-431,691.70

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-7,865.16	153,674.95
		TOTAL ASSETS		-7,865.16	153,674.95
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-36.00	-36.00
		TOTAL LIABILITIES		-36.00	-36.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	-12,642.28	-591,544.33
	21	7602	EXPENDITURES CONTROL	20,507.44	437,869.38
	21	8753	ASSIGNED-PURCH OBL - CURRENT	36.00	36.00
		TOTAL FUND BALANCE		7,901.16	-153,638.95
	TOTAL LIABILITIES + FUND BALANCE			7,865.16	-153,674.95

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-13,523.70	32,395.72
		TOTAL ASSETS		-13,523.70	32,395.72
FUND BALANCE					
	25	6302	REVENUES CONTROL	-1,986.64	-140,536.47
	25	7602	EXPENDITURES CONTROL	15,510.34	108,140.75
		TOTAL FUND BALANCE		13,523.70	-32,395.72
	TOTAL LIABILITIES + FUND BALANCE			13,523.70	-32,395.72

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-106,512.00
31	7602	EXPENDITURES CONTROL	.00	106,512.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	334,994.86	1,017,625.06
		TOTAL ASSETS		334,994.86	1,017,625.06
FUND BALANCE					
	32	6302	REVENUES CONTROL	-334,994.86	-1,333,373.84
	32	7602	EXPENDITURES CONTROL	.00	851,547.93
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-424,322.07
	32	8737	RESTRICTED - OTHER	.00	-85,954.04
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-25,523.04
		TOTAL FUND BALANCE		-334,994.86	-1,017,625.06
	TOTAL LIABILITIES + FUND BALANCE			-334,994.86	-1,017,625.06

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	524.13	128,806.39
		TOTAL ASSETS		524.13	128,806.39
FUND BALANCE					
	36	6302	REVENUES CONTROL	-524.13	-15,029.30
	36	7602	EXPENDITURES CONTROL	.00	929,556.57
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,043,333.66
		TOTAL FUND BALANCE		-524.13	-128,806.39
	TOTAL LIABILITIES + FUND BALANCE			-524.13	-128,806.39

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-28,715.79	-281,902.28
	51	6171	INVENTORIES FOR CONSUMPTION	.00	12,864.00
	51	6400O	DEFERRED OUTFLOWS FROM OPEB	.00	57,045.00
	51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	123,243.00
	TOTAL ASSETS			-28,715.79	-88,750.28
LIABILITIES					
	51	7541P	NET PENSION LIABLITY	.00	-527,021.00
	51	7700O	DEFERRED INFLOWS FROM OPEB	.00	-180,881.00
	51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-58,801.00
	TOTAL LIABILITIES			.00	-766,703.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-85,032.53	-682,008.66
	51	7602	EXPENDITURES CONTROL	113,748.32	963,910.94
	51	8737O	RESTRICTED OTHER OPEB	.00	123,836.00
	51	8737P	RESTRICTED - OTHER	.00	462,579.00
	51	8739I	RESTRICTED INVENTORY	.00	-12,864.00
	TOTAL FUND BALANCE			28,715.79	855,453.28
TOTAL LIABILITIES + FUND BALANCE				28,715.79	88,750.28

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

FUND 21 & 25 BALANCES					
			5/31/2025		6/30/2025
7EAR	TE - ART TO REMEMBER	$	291.24	$	291.24
7EAT	TE - ARCHERY	$	1,001.54	$	1,001.54
7EBB	TE - INTRAMURAL BASKETBALL	$	1,162.60	$	1,162.60
7ECB	TE - CHROMEBOOK FEES	$	3,935.00	$	3,935.00
7ECH	TE - CHEER BEARS	$	6,330.51	$	6,330.51
7EGE	TE - GENERAL FUND	$	2,768.88	$	2,053.88
7ELB	TE - LIBRARY	$	1,001.42	$	1,001.42
7EPT	TE - PTO	$	3,041.56	$	3,341.56
7ERW	TE - REWARDS	$	2,486.65	$	1,553.89
7ESC	TE - STUDENT COUNCIL	$	2,267.79	$	1,688.79
7ESI	TE - STUDENT IMPROVEMENT	$	8,323.39	$	7,669.68
7ESO	TE - SCHOLASTIC ORDERS	$	757.74	$	757.74
7EST	TE - STAFF ACCOUNT	$	545.88	$	506.88
7EXC	TE - CROSS COUNTRY	$	1,426.44	$	1,426.44
7H25	HS - CLASS OF 2025	$	4,630.85	$	-
7H26	HS - CLASS OF 2026	$	3,624.28	$	3,135.09
7H27	HS - CLASS OF 2027	$	1,280.00	$	3,521.80
7H28	HS - CLASS OF 2028	$	545.00	$	545.00
7HAR	HS - ARCHERY	$	5,158.70	$	5,158.70
7HAT	HS - ATHLETICS	$	8,024.67	$	2,230.21
7HBB	HS - BOYS BASKETBALL BOOSTERS	$	6,150.69	$	7,792.28
7HBD	HS - BAND	$	14,931.60	$	4,635.35
7HBL	HS - FBLA	$	861.90	$	387.07
7HBS	HS - BASEBALL BOOSTERS	$	715.99	$	424.01
7HBT	HS - BETA CLUB	$	1,040.24	$	1,040.24
7HCB	HS - CHROMEBOOK FEES	$	6,300.51	$	6,300.51
7HCH	HS - CHEERLEADERS	$	2,038.46	$	4,589.46
7HDF	HS - DRAMA FUND	$	3,305.93	$	3,652.57
7HEN	HS - ENRICHMENT CLASS	$	1,830.15	$	1,830.15
7HFB	HS - FOOTBALL BOOSTERS	$	16,027.04	$	16,401.09
7HFC	HS - FCA	$	500.00	$	500.00
7HFF	HS - FFA	$	6,354.70	$	7,754.70
7HFL	HS - FLOWER FUND	$	543.08	$	463.08
7HFS	HS - FCCLA	$	1,549.74	$	1,190.08
7HGB	HS - GIRLS BASKETBALL BOOSTERS	$	10,417.08	$	10,237.08
7HGE	HS - GENERAL FUND	$	13,406.64	$	13,330.40
7HGO	HS - GOLF BOOSTERS	$	(1,178.63)	$	1,047.37
7HHA	HS - COLBY HAUSE SCHOLARSHIP	$	125.00	$	125.00
7HHE	HS - HOME ECONOMICS	$	-	$	-
7HLB	HS - LIBRARY	$	2,029.95	$	2,029.95
7HPB	HS - PBIS	$	1,935.31	$	1,935.31

7HPS	HS - PARCHMENT SCHOLARSHIP	$	1.04	$	73.52
7HSB	HS - SOFTBALL BOOSTERS	$	11,974.10	$	11,284.38
7HSE	HS - SPECIAL EDUCATION	$	1,130.65	$	943.38
7HSH	HS - SMILE CLUB	$	257.72	$	257.72
7HST	HS - STAFF ACCOUNT	$	(44.81)	$	5.19
7HSV	HS - STUDENT VENDING	$	4,146.52	$	4,146.52
7HTN	HS - TENNIS BOOSTERS	$	1,666.83	$	1,666.83
7HTR	HS - TRACK BOOSTERS	$	515.85	$	285.85
7HTT	HS - TRAP SHOOTING TEAM	$	4,149.93	$	4,149.93
7HVB	HS - VOLLEYBALL BOOSTERS	$	10,745.33	$	9,213.33
7HXC	HS - CROSS COUNTRY	$	1,503.52	$	859.66
7HYB	HS - YEARBOOK	$	7,859.62	$	7,859.62
7M8T	MS - 8TH GRADE	$	457.27	$	-
7MAT	MS - ATHLETICS	$	4,995.14	$	-
7MBB	MS - BASKETBALL	$	(1,226.71)	$	-
7MBS	MS - BASEBALL	$	(432.78)	$	-
7MCB	MS - CHROMEBOOK FEES	$	2,368.10	$	2,332.24
7MCH	MS - CHEERLEADING	$	1,148.58	$	1,148.58
7MDF	MS - DRAMA FUND	$	3,604.65	$	3,519.18
7MFB	MS - FOOTBALL	$	(55.57)	$	94.43
7MGB	MS - GIRLS BASKETBALL	$	(915.38)	$	-
7MGE	MS - GENERAL FUND	$	1,421.91	$	271.37
7MLB	MS - LIBRARY	$	2,079.20	$	2,079.20
7MMU	MS - MUSIC ACCOUNT	$	2,246.94	$	2,246.94
7MPT	MS - PTO	$	(45.00)	$	-
7MSB	MS - SOFTBALL	$	(1,086.66)	$	-
7MSE	MS - SPECIAL EDUCATION	$	235.31	$	10.22
7MSI	MS - STUDENT INCENTIVE	$	1,634.62	$	363.90
7MSS	MS - SOURCES OF STRENGTH	$	218.08	$	218.08
7MST	MS - STAFF ACCOUNT	$	62.93	$	62.93
7MVB	MS - VOLLEYBALL	$	(646.92)	$	-
7MWT	MS - WASHINGTON TRIP	$	-	$	-
	TOTAL:	$	207,459.53	$	186,070.67