TREASURER'S REPORT
December 2024

Beginning Balance			**$ 6,131,342.04**
RECEIPTS:			
FUND 1			
SEEK/TIER 1	$	485,408.00	
Utility Tax	$	30,054.70	
Motor Vehicle	$	20,938.20	
Delinquent Motor Vehicle Tax	$	-	
Telecommunication Tax	$	1,502.33	
Property Taxes	$	304,454.54	
Franchise Tax	$	22,666.53	
Omitted Tangible Tax	$	-	
Medicaid	$	24,605.84	
Reimbursements/Misc Revenue	$	10,040.05	
Interest	$	16,284.96	
Total:	**$**	**915,955.15**	
FUND 2			
Grants	$	75,950.84	
Total:	**$**	**75,950.84**	
FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND			
HS Deposits	$	31,418.65	
MS Deposits	$	8,204.80	
TE Deposits	$	3,726.81	
Fund 21 & 25 deposits	$	2,160.00	
Interest	$	804.49	
Total:	**$**	**46,314.75**	
CAPITAL OUTLAY			
SEEK from State	$	-	
Total:	**$**	**-**	
BUILDING FUND			
Property Tax	$	-	
SEEK from State	$	-	
Interest	$	5,422.91	
Total:	**$**	**5,422.91**	
CONSTRUCTION FUND			
Interest	$	827.23	
Total:	**$**	**827.23**	
FOOD SERVICE			
Food Service Deposits	$	4,294.44	

Food Service Reimb from State	$	85,610.31		
Interest	$	-		
Total:	**$**	**89,904.75**		

EXPENSES:

Accounts Payable Bills:	$	401,052.57		
15th Payroll	$	360,430.05		
31st Payroll	$	371,924.21		
Voided Checks	$	(1,099.00)		
Returned Checks	$	-		
Stop pay/Other fees	$	(1,002.06)		
Total:	**$**	**1,131,305.77**		

Food Service to Fund 1 (Indirect Cost)

BALANCE AT END OF MONTH

FUND 1	$	4,615,573.70		
FUND 2	$	(104,466.98)		
DISTRICT ACTIVITY FUND	$	169,317.05		
SCHOOL ACTIVITY FUND	$	42,128.96		
CAPITAL OUTLAY	$	55,222.00		
BUILDING FUND	$	1,370,096.33		
CONSTRUCTION FUND	$	217,424.03		
FOOD SERVICE	$	(230,883.19)		
TOTAL	**$**	**6,134,411.90**	**$**	**6,134,411.90**

		11/30/2024		12/31/2024
Claypool Scholarship	$	670,126.03	$	661,999.71
Money Market Investment Account	$	1,557,582.74	$	1,563,679.89

Credit Card Charges

Bus Dues/Fees	$	6.00
FRYSC Supplies	$	1,694.05
Community Schools Supplies/travel	$	821.52
MS SBDM Supplies	$	199.00
PD Travel	$	60.00
HS Track Supplies	$	165.00
HS Archery	$	1,065.00
Football Charter bus	$	1,800.00
Title I HCY Supplies	$	15.90
Total	$	5,826.47

Budget Updates

N/A

Brittany Mullekin Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	156,679.33	4,615,573.70
		TOTAL ASSETS		156,679.33	4,615,573.70
FUND BALANCE					
	10	6302	REVENUES CONTROL	-913,809.46	-8,753,817.30
	10	7602	EXPENDITURES CONTROL	757,130.13	4,328,663.29
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-190,419.69
		TOTAL FUND BALANCE		-156,679.33	-4,615,573.70
TOTAL LIABILITIES + FUND BALANCE				-156,679.33	-4,615,573.70

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-50,664.52	-104,466.98
	20	6106	OTHER CASH	.00	13,668.44
	20	6111	INVESTMENTS	.00	632,394.54
		TOTAL ASSETS		-50,664.52	541,596.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-75,950.84	-786,553.37
	20	7602	EXPENDITURES CONTROL	126,615.36	891,020.35
	20	8737	RESTRICTED - OTHER	.00	-646,062.98
		TOTAL FUND BALANCE		50,664.52	-541,596.00
		TOTAL LIABILITIES + FUND BALANCE		50,664.52	-541,596.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	8,508.54	169,317.05
		TOTAL ASSETS		8,508.54	169,317.05
FUND BALANCE					
	21	6302	REVENUES CONTROL	-37,608.26	-416,656.60
	21	7602	EXPENDITURES CONTROL	29,099.72	247,339.55
		TOTAL FUND BALANCE		-8,508.54	-169,317.05
TOTAL LIABILITIES + FUND BALANCE				-8,508.54	-169,317.05

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	3,832.61	42,128.96
		TOTAL ASSETS		3,832.61	42,128.96
FUND BALANCE					
	25	6302	REVENUES CONTROL	-11,080.49	-91,359.37
	25	7602	EXPENDITURES CONTROL	7,247.88	49,230.41
		TOTAL FUND BALANCE		-3,832.61	-42,128.96
TOTAL LIABILITIES + FUND BALANCE				-3,832.61	-42,128.96

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

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

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-96,709.67	1,370,096.33
		TOTAL ASSETS		-96,709.67	1,370,096.33
FUND BALANCE					
	32	6302	REVENUES CONTROL	-5,422.91	-984,229.45
	32	7602	EXPENDITURES CONTROL	102,132.58	149,932.27
	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		96,709.67	-1,370,096.33
	TOTAL LIABILITIES + FUND BALANCE			96,709.67	-1,370,096.33

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	827.23	217,424.03
	TOTAL ASSETS		827.23	217,424.03
FUND BALANCE				
36	6302	REVENUES CONTROL	-827.23	-10,769.44
36	7602	EXPENDITURES CONTROL	.00	836,679.07
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,043,333.66
	TOTAL FUND BALANCE		-827.23	-217,424.03
TOTAL LIABILITIES + FUND BALANCE			-827.23	-217,424.03

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 6

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-17,049.66	-230,883.19
	51	6104	PETTY CASH	.00	200.00
	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		-17,049.66	-37,531.19
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	-89,959.75	-187,599.45
	51	7602	EXPENDITURES CONTROL	107,009.41	418,282.64
	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		17,049.66	804,234.19
		TOTAL LIABILITIES + FUND BALANCE		17,049.66	37,531.19

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

FUND 21 & 25 BALANCES			
		11/30/2024	12/31/2024
7EAR	TE - ART TO REMEMBER	$ 476.73	$ 476.73
7EAT	TE - ARCHERY	$ 943.50	$ 1,283.50
7EBB	TE - INTRAMURAL BASKETBALL	$ 1,162.60	$ 1,162.60
7ECB	TE - CHROMEBOOK FEES	$ 3,215.00	$ 3,285.00
7ECH	TE - CHEER BEARS	$ 5,725.51	$ 5,725.51
7EGE	TE - GENERAL FUND	$ 3,907.60	$ 4,188.48
7ELB	TE - LIBRARY	$ (36.71)	$ (36.71)
7EPT	TE - PTO	$ 7,089.64	$ 7,123.67
7ERW	TE - REWARDS	$ 2,064.62	$ 1,997.11
7ESC	TE - STUDENT COUNCIL	$ (814.09)	$ 1,742.15
7ESI	TE - STUDENT IMPROVEMENT	$ 12,904.33	$ 10,965.70
7ESO	TE - SCHOLASTIC ORDERS	$ 757.74	$ 757.74
7EST	TE - STAFF ACCOUNT	$ 240.92	$ (190.91)
7EXC	TE - CROSS COUNTRY	$ (71.56)	$ (71.56)
7H25	HS - CLASS OF 2025	$ 7,012.96	$ 5,487.61
7H26	HS - CLASS OF 2026	$ 3,119.95	$ 3,139.95
7H27	HS - CLASS OF 2027	$ 820.00	$ 860.00
7H28	HS - CLASS OF 2028	$ 460.00	$ 460.00
7HAR	HS - ARCHERY	$ 4,488.91	$ 5,646.07
7HAT	HS - ATHLETICS	$ (13,759.27)	$ (10,778.69)
7HBB	HS - BOYS BASKETBALL BOOSTERS	$ 10,627.58	$ 5,589.17
7HBC	HS - BASKETBALL CONCESSIONS	$ 8,169.91	$ 10,461.89
7HBD	HS - BAND	$ 15,880.46	$ 16,203.15
7HBL	HS - FBLA	$ 911.45	$ 868.47
7HBS	HS - BASEBALL BOOSTERS	$ 906.62	$ 722.82
7HBT	HS - BETA CLUB	$ 60.24	$ 60.24
7HCB	HS - CHROMEBOOK FEES	$ 4,726.10	$ 5,126.10
7HCH	HS - CHEERLEADERS	$ 2,622.70	$ 2,232.90
7HDF	HS - DRAMA FUND	$ 2,564.81	$ 4,582.81
7HEN	HS - ENRICHMENT CLASS	$ 752.53	$ 1,876.41
7HFB	HS - FOOTBALL BOOSTERS	$ 22,529.12	$ 20,390.26
7HFC	HS - FCA	$ 500.00	$ 500.00
7HFF	HS - FFA	$ 4,804.77	$ 3,122.10
7HFL	HS - FLOWER FUND	$ 511.71	$ 558.21
7HFS	HS - FCCLA	$ (327.26)	$ 2,012.74
7HGB	HS - GIRLS BASKETBALL BOOSTERS	$ 12,690.47	$ 15,600.49
7HGE	HS - GENERAL FUND	$ 8,916.44	$ 9,727.56
7HGO	HS - GOLF BOOSTERS	$ (1,350.63)	$ (1,378.63)
7HHA	HS - COLBY HAUSE SCHOLARSHIP	$ 800.00	$ 800.00
7HHE	HS - HOME ECONOMICS	$ (90.26)	$ (1,172.46)
7HLB	HS - LIBRARY	$ 2,014.95	$ 2,014.95

7HPB	HS - PBIS	$	412.58	$	352.16
7HSB	HS - SOFTBALL BOOSTERS	$	9,791.68	$	9,703.99
7HSE	HS - SPECIAL EDUCATION	$	1,669.16	$	1,975.43
7HST	HS - STAFF ACCOUNT	$	596.12	$	535.12
7HSV	HS - STUDENT VENDING	$	4,452.39	$	4,452.39
7HTN	HS - TENNIS BOOSTERS	$	1,799.36	$	1,795.86
7HTR	HS - TRACK BOOSTERS	$	2,370.37	$	1,954.57
7HTT	HS - TRAP SHOOTING TEAM	$	3,809.77	$	3,809.77
7HVB	HS - VOLLEYBALL BOOSTERS	$	10,830.68	$	10,854.33
7HXC	HS - CROSS COUNTRY	$	1,697.17	$	1,503.52
7HYB	HS - YEARBOOK	$	7,812.82	$	7,812.82
7M8T	MS - 8TH GRADE	$	(77.14)	$	(77.14)
7MAT	MS - ATHLETICS	$	(817.34)	$	4,947.85
7MBB	MS - BASKETBALL	$	808.60	$	745.25
7MBS	MS - BASEBALL	$	-	$	-
7MCB	MS - CHROMEBOOK FEES	$	1,814.50	$	1,954.50
7MCH	MS - CHEERLEADING	$	2,681.53	$	2,681.53
7MDF	MS - DRAMA FUND	$	3,760.58	$	3,760.58
7MFB	MS - FOOTBALL	$	1,065.32	$	1,065.32
7MGB	MS - GIRLS BASKETBALL	$	(135.00)	$	(135.00)
7MGE	MS - GENERAL FUND	$	791.82	$	476.01
7MLB	MS - LIBRARY	$	1,682.58	$	1,682.58
7MMU	MS - MUSIC ACCOUNT	$	2,397.12	$	2,397.12
7MPB	MS - MS PBIS	$	964.25	$	766.14
7MPT	MS - PTO	$	-	$	-
7MSB	MS - SOFTBALL	$	-	$	-
7MSE	MS - SPECIAL EDUCATION	$	320.81	$	65.81
7MSI	MS - STUDENT INCENTIVE	$	3,746.38	$	3,860.01
7MSS	MS - SOURCES OF STRENGTH	$	218.08	$	218.08
7MST	MS - STAFF ACCOUNT	$	201.26	$	175.46
7MTR	MS - TRACK	$	(364.26)	$	(364.26)
7MVB	MS - VOLLEYBALL	$	(772.42)	$	(646.92)
7MWT	MS - WASHINGTON TRIP	$	-	$	-
	TOTAL:	$	201,458.86	$	211,446.01