

TREASURER'S REPORT
December 2025

Beginning Balance **\$ 6,981,982.62**

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	518,780.00
Utility Tax	\$	33,269.17
Motor Vehicle	\$	18,492.89
Delinquent Motor Vehicle Tax	\$	-
Telecommunication Tax	\$	1,502.53
Property Taxes	\$	229,194.74
Franchise Tax	\$	-
Omitted Tangible Tax	\$	-
Medicaid	\$	1,400.80
Reimbursements/Misc Revenue	\$	394.02
Interest	\$	14,920.70
Total:	\$	817,954.85

FUND 2

Grants	\$	173,177.98
Total:	\$	173,177.98

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	21,378.37
MS Deposits	\$	6,883.71
TE Deposits	\$	1,376.48
Fund 21 & 25 deposits	\$	1,636.88
Interest	\$	739.54
Total:	\$	32,014.98

CAPITAL OUTLAY

SEEK from State	\$	-
Total:	\$	-

BUILDING FUND

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	6,764.80
Total:	\$	6,764.80

CONSTRUCTION FUND

Interest	\$	411.39
Total:	\$	411.39

FOOD SERVICE

Food Service Deposits	\$	6,113.32
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Food Service Reimb from State	\$	80,982.75
Interest	\$	-
Total:	\$	87,096.07

EXPENSES:

Accounts Payable Bills:	\$	671,317.60
15th Payroll	\$	356,940.89
31st Payroll	\$	359,528.82
Voided Checks	\$	-
Returned Checks	\$	-
Stop pay/Other fees	\$	-
Total:	\$	1,387,787.31

Food Service to Fund 1 (Indirect Cost)	\$	4,626.00
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BALANCE AT END OF MONTH

FUND 1	\$	4,889,487.21	
FUND 2	\$	(131,815.33)	
DISTRICT ACTIVITY FUND	\$	181,049.73	
SCHOOL ACTIVITY FUND	\$	36,299.50	
CAPITAL OUTLAY	\$	50,701.00	
BUILDING FUND	\$	1,937,471.20	
CONSTRUCTION FUND	\$	120,906.46	
FOOD SERVICE	\$	(372,484.39)	
TOTAL	\$	6,711,615.38	\$ 6,711,615.38

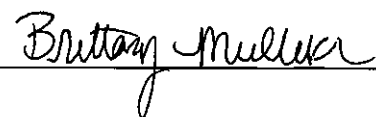
		11/30/2025	12/31/2025
Claypool Scholarship	\$	675,672.32	\$ 676,998.96
Money Market Investment Account	\$	1,625,587.75	\$ 1,631,049.55

Credit Card Charges

Board Training	\$	668.91
Food Service - HS Supplies	\$	459.61
CTE Travel	\$	2,706.00
PD Travel	\$	90.00
HS District/school activity supplies/travel	\$	5,171.00
TE PTO Supplies	\$	150.41
FRYSC Supplies	\$	3,658.76
KCSI Travel/Supplies/Activity	\$	5,686.49
Total	\$	18,591.18

Budget Updates

N/A



Finance Director

BALANCE SHEET FOR 2026 6



FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	104,385.00	4,889,487.21
	TOTAL ASSETS		104,385.00	4,889,487.21
FUND BALANCE				
10	6302	REVENUES CONTROL	-822,504.85	-8,911,828.82
10	7602	EXPENDITURES CONTROL	718,119.85	4,073,229.61
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-50,888.00
	TOTAL FUND BALANCE		-104,385.00	-4,889,487.21
TOTAL LIABILITIES + FUND BALANCE				
			-104,385.00	-4,889,487.21

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-106,397.96	-131,815.33
20	6106	OTHER CASH	.00	212,615.85
20	6111	INVESTMENTS	.00	439,151.74
	TOTAL ASSETS		-106,397.96	519,952.26
FUND BALANCE				
20	6302	REVENUES CONTROL	-173,177.98	-919,508.31
20	7602	EXPENDITURES CONTROL	279,575.94	1,051,323.64
20	8737	RESTRICTED - OTHER	.00	-651,767.59
	TOTAL FUND BALANCE		106,397.96	-519,952.26
	TOTAL LIABILITIES + FUND BALANCE		106,397.96	-519,952.26

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6



FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101 CASH IN BANK	-8,220.20	181,049.73
		TOTAL ASSETS	-8,220.20	181,049.73
LIABILITIES	21	7603 PURCHASE OBLIGATIONS	251.00	251.00
		TOTAL LIABILITIES	251.00	251.00
FUND BALANCE	21	6302 REVENUES CONTROL	-29,423.97	-418,013.18
	21	7602 EXPENDITURES CONTROL	37,644.17	236,963.45
	21	8753 ASSIGNED-PURCH OBL - CURRENT	-251.00	-251.00
		TOTAL FUND BALANCE	7,969.20	-181,300.73
		TOTAL LIABILITIES + FUND BALANCE	8,220.20	-181,049.73

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 25 SCHOOL ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	-8,699.54	36,299.50
		TOTAL ASSETS	-8,699.54	36,299.50
FUND BALANCE	25	6302 REVENUES CONTROL	-2,591.00	-68,665.28
	25	7602 EXPENDITURES CONTROL	11,290.54	32,365.78
		TOTAL FUND BALANCE	8,699.54	-36,299.50
		TOTAL LIABILITIES + FUND BALANCE	8,699.54	-36,299.50



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6



FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	50,701.00
		TOTAL ASSETS	.00	50,701.00
FUND BALANCE	31	6302	.00	-50,701.00
		REVENUES CONTROL	.00	-50,701.00
		TOTAL FUND BALANCE	.00	-50,701.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-50,701.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101	CASH IN BANK	-244,263.62	1,937,471.20
		TOTAL ASSETS		-244,263.62	1,937,471.20
FUND BALANCE	32	6302	REVENUES CONTROL	-6,764.80	-1,218,046.98
	32	7602	EXPENDITURES CONTROL	251,028.42	298,200.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-449,845.11
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-567,779.95
		TOTAL FUND BALANCE		244,263.62	-1,937,471.20
		TOTAL LIABILITIES + FUND BALANCE		244,263.62	-1,937,471.20



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101	411.39	120,906.46
		TOTAL ASSETS	411.39	120,906.46
FUND BALANCE	36	6302	-411.39	-2,495.21
	36	7602	.00	10,395.14
	36	8735	.00	-128,806.39
		TOTAL FUND BALANCE	-411.39	-120,906.46
		TOTAL LIABILITIES + FUND BALANCE	-411.39	-120,906.46



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
51	6104	-7,582.31	-372,484.39
51	6171	.00	200.00
51	6400	.00	19,276.00
51	6400P	.00	50,150.00
51	65410	.00	139,804.00
	TOTAL ASSETS	-7,582.31	15,658.00
LIABILITIES			
51	7541P	.00	-540,830.00
51	77000	.00	-180,677.00
51	7700P	.00	-150,772.00
	TOTAL LIABILITIES	.00	-872,279.00
FUND BALANCE			
51	6302	-87,333.42	-45,039.64
51	7602	94,915.73	417,324.03
51	87370	.00	114,869.00
51	8737P	.00	551,798.00
51	8739I	.00	-19,276.00
	TOTAL FUND BALANCE	7,582.31	1,019,675.39
	TOTAL LIABILITIES + FUND BALANCE	7,582.31	147,396.39

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

FUND 2 BALANCES		
December 2025		
0003	UNIFIED CHAMPIONS	\$ 4,373.43
0004	bi3 GRANT	\$ 1,000.00
0005	INTERACT OUTDOOR CLASSROOM GRANT	\$ 40,000.00
0012	AUTISM DONATION	\$ 355.31
0014	LOCAL MIGRANT PROGRAM	\$ 2,082.16
0021	CLAYPOOLE ENDOWMENT	\$ 407.00
0026	KINCAID MEMORIAL BAND	\$ 3,760.02
0059	FAMILY RESOURCE DONATION	\$ 31,119.65
106M	LOCALLY OPERATED CTE	\$ (24,365.97)
120M	ESS	\$ 7,379.51
128M	YSC	\$ (981.08)
129M	FRC	\$ (114.06)
130M	GIFTED	\$ 6,795.44
135M	PRESCHOOL	\$ 12,267.70
140M	PROFESSIONAL DEVELOPMENT	\$ (540.28)
14MM	MENTAL HEALTH	\$ 43,095.00
160M	TEXTBOOKS	\$ (278.75)
162M	KETS TECHNOLOGY	\$ (4,415.64)
168M	SAFE SCHOOLS	\$ (3,344.11)
18RM	SRO REIMBURSEMENT	\$ (13,518.01)
310M	TITLE I	\$ (37,906.80)
310MM	TITLE I - PARENT ENGAGEMENT	\$ (759.00)
315M	ARTS IN MIND	\$ 8,677.45
337M	IDEA B	\$ (26,072.48)
343L	SPECIAL ED PRESCHOOL	\$ (1,175.49)
343M	SPECIAL ED PRESCHOOL	\$ (1,284.24)
348M	PERKINS	\$ -
371J	WORK TRANSITION PROGRAM	\$ 1,271.85
401M	TEACHER QUALITY	\$ -
518KM	COMMUNITY SCHOOL - PRICHARD	\$ (122,527.23)
534LW	SCHOOL BASED MENTAL HEALTH	\$ -
534MW	SCHOOL BASED MENTAL HEALTH	\$ (31,393.11)
550K	21ST CENTURY GRANT TE	\$ (4,528.40)
550L	21ST CENTURY GRANT TE	\$ (21,195.20)
552LW	TITLE IV - WELL ROUNDED EDUCATION	\$ -
552MS	TITLE IV	\$ -
552MW	TITLE IV	\$ -
	TOTAL:	\$ (131,815.33)

FUND 21 & 25 BALANCES			
		11/30/2025	12/31/2025
7EAR	TE - ART TO REMEMBER	\$ 157.25	\$ 617.50
7EAT	TE - ARCHERY	\$ 2,439.54	\$ 2,166.54
7EBB	TE - INTRAMURAL BASKETBALL	\$ 1,162.60	\$ 1,162.60
7ECB	TE - CHROMEBOOK FEES	\$ 3,787.05	\$ 3,857.05
7ECH	TE - CHEER BEARS	\$ 7,649.57	\$ 7,649.57
7EGE	TE - GENERAL FUND	\$ 580.89	\$ 638.26
7ELB	TE - LIBRARY	\$ (1,212.79)	\$ 424.09
7EPT	TE - PTO	\$ 6,056.72	\$ 5,984.54
7ERW	TE - REWARDS	\$ 1,384.56	\$ 1,324.56
7ESC	TE - STUDENT COUNCIL	\$ 1,688.79	\$ 1,688.79
7ESI	TE - STUDENT IMPROVEMENT	\$ 11,101.47	\$ 10,168.85
7ESO	TE - SCHOLASTIC ORDERS	\$ 757.74	\$ 757.74
7EST	TE - STAFF ACCOUNT	\$ 1,202.42	\$ 813.77
7EXC	TE - CROSS COUNTRY	\$ 1,056.66	\$ 1,056.66
7H26	HS - CLASS OF 2026	\$ 4,912.09	\$ 3,761.09
7H27	HS - CLASS OF 2027	\$ 3,896.46	\$ 3,916.46
7H28	HS - CLASS OF 2028	\$ 875.00	\$ 895.00
7H29	HS - CLASS OF 2029	\$ 465.00	\$ 485.00
7HAR	HS - ARCHERY	\$ 5,734.42	\$ 6,550.48
7HAT	HS - ATHLETICS	\$ 12,923.56	\$ 21,583.32
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 13,538.88	\$ 2,737.64
7HBD	HS - BAND	\$ 4,390.05	\$ 4,290.06
7HBL	HS - FBLA	\$ 2,563.98	\$ 2,722.60
7HBS	HS - BASEBALL BOOSTERS	\$ 19,334.69	\$ 18,145.36
7HBT	HS - BETA CLUB	\$ 1,417.24	\$ 1,458.24
7HCB	HS - CHROMEBOOK FEES	\$ 1,739.41	\$ 1,739.41
7HCH	HS - CHEERLEADERS	\$ (179.66)	\$ (179.66)
7HDF	HS - DRAMA FUND	\$ 4,687.57	\$ 3,003.18
7HEN	HS - ENRICHMENT CLASS	\$ 1,040.04	\$ 1,126.04
7HFB	HS - FOOTBALL BOOSTERS	\$ 10,747.17	\$ 10,242.02
7HFC	HS - FCA	\$ 500.00	\$ 500.00
7HFF	HS - FFA	\$ 15,002.70	\$ 9,438.92
7HFL	HS - FLOWER FUND	\$ 463.08	\$ 479.21
7HFS	HS - FCCLA	\$ 1,238.08	\$ 841.08
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 10,950.70	\$ 3,147.78
7HGE	HS - GENERAL FUND	\$ 16,138.97	\$ 16,755.60
7HGO	HS - GOLF BOOSTERS	\$ (2,633.37)	\$ (2,633.37)
7HHA	HS - COLBY HAUSE SCHOLARSHIP	\$ 125.00	\$ 125.00
7HHE	HS - HOME ECONOMICS	\$ (137.34)	\$ (137.34)
7HLB	HS - LIBRARY	\$ 2,029.95	\$ 2,029.95
7HPB	HS - PBIS	\$ 2,883.06	\$ 3,530.31

7HPS	HS - PARCHMENT SCHOLARSHIP	\$ 317.48	\$ 454.40
7HSB	HS - SOFTBALL BOOSTERS	\$ 11,651.52	\$ 11,651.52
7HSE	HS - SPECIAL EDUCATION	\$ 627.50	\$ 621.66
7HSH	HS - SMILE CLUB	\$ 156.40	\$ 156.40
7HST	HS - STAFF ACCOUNT	\$ (599.31)	\$ (599.31)
7HSV	HS - STUDENT VENDING	\$ 4,417.08	\$ 4,417.08
7HTN	HS - TENNIS BOOSTERS	\$ 1,666.83	\$ 1,666.83
7HTR	HS - TRACK BOOSTERS	\$ 1,085.85	\$ 1,085.85
7HTT	HS - TRAP SHOOTING TEAM	\$ 3,422.93	\$ 3,422.93
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 16,436.91	\$ 16,455.86
7HXC	HS - CROSS COUNTRY	\$ 825.11	\$ 825.11
7HYB	HS - YEARBOOK	\$ 7,970.64	\$ 8,350.64
7M8T	MS - 8TH GRADE	\$ -	\$ -
7MAT	MS - ATHLETICS	\$ 6,425.95	\$ 8,800.84
7MBB	MS - BASKETBALL	\$ (564.35)	\$ 1,311.67
7MBS	MS - BASEBALL	\$ (277.80)	\$ (277.80)
7MCB	MS - CHROMEBOOK FEES	\$ 2,532.24	\$ 2,532.24
7MCH	MS - CHEERLEADING	\$ 3,920.93	\$ 3,920.93
7MDF	MS - DRAMA FUND	\$ 3,623.70	\$ 3,047.43
7MFB	MS - FOOTBALL	\$ (4,190.73)	\$ (4,190.73)
7MGB	MS - GIRLS BASKETBALL	\$ (7,718.99)	\$ (9,527.44)
7MGE	MS - GENERAL FUND	\$ 568.59	\$ 616.14
7MLB	MS - LIBRARY	\$ 2,079.20	\$ 2,079.20
7MMU	MS - MUSIC ACCOUNT	\$ 2,102.01	\$ 2,102.01
7MPT	MS - PTO	\$ -	\$ -
7MSB	MS - SOFTBALL	\$ (75.15)	\$ (75.15)
7MSE	MS - SPECIAL EDUCATION	\$ 200.97	\$ 51.97
7MSI	MS - STUDENT INCENTIVE	\$ 3,557.48	\$ 1,938.27
7MSS	MS - SOURCES OF STRENGTH	\$ 218.08	\$ 218.08
7MST	MS - STAFF ACCOUNT	\$ (211.16)	\$ (211.16)
7MVB	MS - VOLLEYBALL	\$ (1,896.14)	\$ (1,896.14)
7MWT	MS - WASHINGTON TRIP	\$ 3,536.00	\$ 3,536.00
	TOTAL:	\$ 234,268.97	\$ 217,349.23