

TREASURER'S REPORT

February 2026

Beginning Balance \$ 6,710,608.59

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	518,780.00
Utility Tax	\$	40,590.93
Motor Vehicle	\$	26,757.33
Delinquent Motor Vehicle Tax	\$	-
Telecommunication Tax	\$	1,502.53
Property Taxes	\$	70,668.42
Franchise Tax	\$	135,760.29
Omitted Tangible Tax	\$	-
Medicaid	\$	15.00
Reimbursements/Misc Revenue	\$	1,024.40
Interest	\$	12,419.61
Total:	\$	807,518.51

FUND 2

Grants	\$	228,989.44
Total:	\$	228,989.44

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	23,629.82
MS Deposits	\$	14,933.91
TE Deposits	\$	3,296.25
Fund 21 & 25 deposits	\$	-
Interest	\$	564.71
Total:	\$	42,424.69

CAPITAL OUTLAY

SEEK from State	\$	-
Total:	\$	-

BUILDING FUND

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	5,631.45
Total:	\$	5,631.45

CONSTRUCTION FUND

Interest	\$	-
Total:	\$	-

FOOD SERVICE

Food Service Deposits	\$	2,716.25
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Food Service Reimb from State	\$	74,893.33
Interest	\$	-
Total:	\$	77,609.58

EXPENSES:

Accounts Payable Bills:	\$	528,017.86
15th Payroll	\$	344,720.02
31st Payroll	\$	361,841.87
Voided Checks	\$	(8,417.00)
Returned Checks	\$	-
Stop pay/Other fees	\$	-
Total:	\$	1,226,162.75

Food Service to Fund 1 (Indirect Cost)	\$	4,160.00
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BALANCE AT END OF MONTH

FUND 1	\$	4,743,978.78	
FUND 2	\$	75,584.95	
DISTRICT ACTIVITY FUND	\$	167,921.83	
SCHOOL ACTIVITY FUND	\$	33,703.06	
CAPITAL OUTLAY	\$	50,701.00	
BUILDING FUND	\$	1,949,135.87	
CONSTRUCTION FUND	\$	10,828.72	
FOOD SERVICE	\$	(385,234.70)	
TOTAL	\$	6,646,619.51	\$ 6,646,619.51

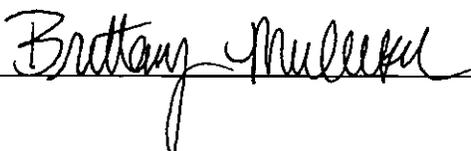
		1/31/2026	2/28/2026
Claypool Scholarship	\$	681,081.65	\$ 688,076.41
Money Market Investment Account	\$	1,636,130.34	\$ 1,640,751.22

Credit Card Charges

Board Supplies	\$	55.66
SRO Supplies	\$	326.38
Athletic Supplies	\$	17.65
HS Food Service Food	\$	11.06
HS Football Senior Night Awards	\$	935.88
TE SBDM Supplies	\$	83.88
FRYSC Supplies	\$	729.43
Total	\$	2,159.94

Budget Updates

SEEK Final calculations released on 2/28 and updated on 3/2

 _____ Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	-185,779.17	4,743,978.78
		TOTAL ASSETS	-185,779.17	4,743,978.78
FUND BALANCE	10	6302 REVENUES CONTROL	-811,375.38	-10,529,246.80
	10	7602 EXPENDITURES CONTROL	997,154.55	5,836,156.02
	10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-50,888.00
		TOTAL FUND BALANCE	185,779.17	-4,743,978.78
		TOTAL LIABILITIES + FUND BALANCE	185,779.17	-4,743,978.78

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		109,525.42	75,584.95
20	6106	OTHER CASH		.00	212,615.85
20	6111	INVESTMENTS		.00	439,151.74
		TOTAL ASSETS		109,525.42	727,352.54
FUND BALANCE					
20	6302	REVENUES CONTROL		-228,989.44	-1,372,755.99
20	7602	EXPENDITURES CONTROL		119,484.02	1,297,171.04
20	8737	RESTRICTED - OTHER		.00	-651,767.59
		TOTAL FUND BALANCE		-109,525.42	-727,352.54
		TOTAL LIABILITIES + FUND BALANCE		-109,525.42	-727,352.54

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 21 DISTRICT ACTIVITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21 6101	4,312.95	166,961.83
	TOTAL ASSETS	4,312.95	166,961.83
LIABILITIES	21 7603	-251.00	.00
	TOTAL LIABILITIES	-251.00	.00
FUND BALANCE	21 6302	-37,627.69	-496,992.24
	21 7602	33,314.74	330,030.41
	21 8753	251.00	.00
	TOTAL FUND BALANCE	-4,061.95	-166,961.83
	TOTAL LIABILITIES + FUND BALANCE	-4,312.95	-166,961.83

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 25 SCHOOL ACTIVITY FUNDS

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101	-1,292.49	34,663.06
			-1,292.49	34,663.06
		TOTAL ASSETS		
FUND BALANCE	25	6302	-4,867.00	-77,135.78
	25	7602	6,159.49	42,472.72
		TOTAL FUND BALANCE	1,292.49	-34,663.06
		TOTAL LIABILITIES + FUND BALANCE	1,292.49	-34,663.06

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 310 CAPITAL OUTLAY FUND

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	6101	.00	50,701.00
			.00	50,701.00
FUND BALANCE	31	6302	.00	-50,701.00
			.00	-50,701.00
TOTAL LIABILITIES + FUND BALANCE			.00	-50,701.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 320 BUILDING FUND (5 CENT LEVY)

ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
32	6101 CASH IN BANK	5,631.45	1,949,135.87
	TOTAL ASSETS	5,631.45	1,949,135.87
FUND BALANCE			
32	6302 REVENUES CONTROL	-5,631.45	-1,229,711.65
32	7602 EXPENDITURES CONTROL	.00	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	-5,631.45	-1,949,135.87
	TOTAL LIABILITIES + FUND BALANCE	-5,631.45	-1,949,135.87

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101 CASH IN BANK	.00	10,828.72
	TOTAL ASSETS	.00	10,828.72
FUND BALANCE			
36	6302 REVENUES CONTROL	.00	-2,527.97
36	7602 EXPENDITURES CONTROL	.00	120,505.64
36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-128,806.39
	TOTAL FUND BALANCE	.00	-10,828.72
	TOTAL LIABILITIES + FUND BALANCE	.00	-10,828.72

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
	CASH IN BANK		
51	6104	3,612.76	-385,234.70
	PETTY CASH	.00	200.00
51	6171	.00	19,276.00
	INVENTORIES FOR CONSUMPTION	.00	50,150.00
51	6400	.00	139,804.00
	DEFERRED OUTFLOWS FROM PENSION	.00	15,658.00
51	65410	.00	
	OPEB ASSET		
	TOTAL ASSETS	3,612.76	-160,146.70
LIABILITIES			
51	7541P	.00	-540,830.00
	NET PENSION LIABILITY		
51	77000	.00	-180,677.00
	DEFERRED INFLOWS FROM OPEB		
51	7700P	.00	-150,772.00
	DEFERRED INFLOWS FROM PENSION		
	TOTAL LIABILITIES	.00	-872,279.00
FUND BALANCE			
51	6302	-77,609.58	-172,489.91
	REVENUES CONTROL		
51	7602	73,996.82	57,524.61
	EXPENDITURES CONTROL		
51	87370	.00	114,869.00
	RESTRICTED OTHER OPEB		
51	8737P	.00	551,798.00
	RESTRICTED - OTHER		
51	8739I	.00	-19,276.00
	RESTRICTED INVENTORY		
	TOTAL FUND BALANCE	-3,612.76	1,032,425.70
TOTAL LIABILITIES + FUND BALANCE		-3,612.76	160,146.70

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

FUND 2 BALANCES

February 2026

0003	UNIFIED CHAMPIONS	\$ 4,104.68
0004	bi3 GRANT	\$ 2,000.00
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	\$ 28,007.87
106M	LOCALLY OPERATED CTE	\$ 29,232.59
120M	ESS	\$ 4,183.32
128M	YSC	\$ 6,246.21
129M	FRC	\$ 7,108.24
130M	GIFTED	\$ 2,829.64
135M	PRESCHOOL	\$ 19,084.72
140M	PROFESSIONAL DEVELOPMENT	\$ 7,909.74
14MM	MENTAL HEALTH	\$ 43,095.00
160M	TEXTBOOKS	\$ (278.75)
162M	KETS TECHNOLOGY	\$ (5,825.64)
168M	SAFE SCHOOLS	\$ 65.73
18RM	SRO REIMBURSEMENT	\$ (16,715.17)
310M	TITLE I	\$ (20,132.32)
310MM	TITLE I - PARENT ENGAGEMENT	\$ (816.16)
315M	ARTS IN MIND	\$ 6,747.08
337M	IDEA B	\$ (26,327.88)
343M	SPECIAL ED PRESCHOOL	\$ (3,094.07)
348M	PERKINS	\$ (150.00)
371J	WORK TRANSITION PROGRAM	\$ 1,271.85
401M	TEACHER QUALITY	\$ (8,482.91)
534LW	SCHOOL BASED MENTAL HEALTH	\$ -
534MW	SCHOOL BASED MENTAL HEALTH	\$ (12,704.06)
550K	21ST CENTURY GRANT TE	\$ (4,528.40)
550L	21ST CENTURY GRANT TE	\$ (30,922.85)
552LW	TITLE IV - WELL ROUNDED EDUCATION	\$ (738.75)
552MS	TITLE IV	\$ (2,189.25)
552MW	TITLE IV	\$ -
	TOTAL:	\$ 75,584.95

FUND 21 & 25 BALANCES

		1/31/2026	2/28/2026
7EAR	TE - ART TO REMEMBER	\$ 617.50	\$ 591.21
7EAT	TE - ARCHERY	\$ 1,695.88	\$ 1,530.57
7EBB	TE - INTRAMURAL BASKETBALL	\$ 1,162.60	\$ 1,162.60
7ECB	TE - CHROMEBOOK FEES	\$ 3,857.05	\$ 3,857.05
7ECH	TE - CHEER BEARS	\$ 7,449.57	\$ 6,996.32
7EGE	TE - GENERAL FUND	\$ 14.98	\$ (154.46)
7ELB	TE - LIBRARY	\$ 424.09	\$ 224.09
7EPT	TE - PTO	\$ 5,749.07	\$ 5,698.58
7ERW	TE - REWARDS	\$ 993.59	\$ 783.91
7ESC	TE - STUDENT COUNCIL	\$ 1,688.79	\$ 2,444.79
7ESI	TE - STUDENT IMPROVEMENT	\$ 10,039.13	\$ 9,819.13
7ESO	TE - SCHOLASTIC ORDERS	\$ 757.74	\$ 757.74
7EST	TE - STAFF ACCOUNT	\$ 933.77	\$ 1,080.62
7EXC	TE - CROSS COUNTRY	\$ 1,056.66	\$ 2,728.64
7H26	HS - CLASS OF 2026	\$ 4,134.09	\$ 4,352.09
7H27	HS - CLASS OF 2027	\$ 3,916.46	\$ 3,417.52
7H28	HS - CLASS OF 2028	\$ 895.00	\$ 995.00
7H29	HS - CLASS OF 2029	\$ 525.00	\$ 525.00
7HAR	HS - ARCHERY	\$ 5,887.48	\$ 9,243.42
7HAT	HS - ATHLETICS	\$ 15,419.36	\$ 21,128.15
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ (976.51)	\$ (1,439.37)
7HBD	HS - BAND	\$ 4,012.68	\$ 3,892.69
7HBL	HS - FBLA	\$ 2,411.21	\$ 2,356.21
7HBS	HS - BASEBALL BOOSTERS	\$ 18,345.36	\$ 15,380.40
7HBT	HS - BETA CLUB	\$ 1,106.24	\$ 1,106.24
7HCB	HS - CHROMEBOOK FEES	\$ 1,739.41	\$ 1,884.41
7HCH	HS - CHEERLEADERS	\$ (669.62)	\$ (834.62)
7HDF	HS - DRAMA FUND	\$ 4,290.75	\$ 4,183.95
7HEN	HS - ENRICHMENT CLASS	\$ 661.67	\$ 808.67
7HFB	HS - FOOTBALL BOOSTERS	\$ 8,880.53	\$ 7,944.65
7HFC	HS - FCA	\$ 500.00	\$ 500.00
7HFF	HS - FFA	\$ 8,671.17	\$ 6,765.24
7HFL	HS - FLOWER FUND	\$ 479.21	\$ 454.21
7HFS	HS - FCCLA	\$ 767.45	\$ (253.55)
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 4,903.23	\$ 5,225.64
7HGE	HS - GENERAL FUND	\$ 16,367.67	\$ 17,386.94
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	\$ 2,607.87	\$ 3,004.87

7HPS	HS - PARCHMENT SCHOLARSHIP	\$ 454.40	\$ 499.28
7HSB	HS - SOFTBALL BOOSTERS	\$ 11,399.52	\$ 11,399.52
7HSE	HS - SPECIAL EDUCATION	\$ 335.49	\$ 335.49
7HSH	HS - SMILE CLUB	\$ 426.40	\$ 482.24
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	\$ 1,785.85	\$ 2,084.36
7HTT	HS - TRAP SHOOTING TEAM	\$ 3,422.93	\$ 3,422.93
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 16,455.86	\$ 16,455.86
7HXC	HS - CROSS COUNTRY	\$ 545.11	\$ (359.89)
7HYB	HS - YEARBOOK	\$ 2,249.71	\$ 2,309.71
7M8T	MS - 8TH GRADE	\$ -	\$ -
7MAT	MS - ATHLETICS	\$ 13,458.74	\$ 17,639.08
7MBB	MS - BASKETBALL	\$ (3,699.33)	\$ (2,171.63)
7MBS	MS - BASEBALL	\$ (277.80)	\$ (2,386.55)
7MCB	MS - CHROMEBOOK FEES	\$ 2,532.24	\$ 2,737.24
7MCH	MS - CHEERLEADING	\$ 3,920.93	\$ 3,716.93
7MDF	MS - DRAMA FUND	\$ 3,047.43	\$ 2,477.43
7MFB	MS - FOOTBALL	\$ (4,255.66)	\$ (4,335.66)
7MGB	MS - GIRLS BASKETBALL	\$ (9,932.29)	\$ (7,874.73)
7MGE	MS - GENERAL FUND	\$ 616.14	\$ 741.71
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)	\$ (2,458.90)
7MSE	MS - SPECIAL EDUCATION	\$ (16.03)	\$ 162.30
7MSI	MS - STUDENT INCENTIVE	\$ 3,316.13	\$ 3,913.79
7MSS	MS - SOURCES OF STRENGTH	\$ 218.08	\$ 218.08
7MST	MS - STAFF ACCOUNT	\$ (211.16)	\$ (211.16)
7MVB	MS - VOLLEYBALL	\$ (1,896.14)	\$ (1,771.14)
7MWT	MS - WASHINGTON TRIP	\$ 3,816.00	\$ -
	TOTAL:	\$ 198,003.58	\$ 201,624.89