**TREASURER'S REPORT**
**July 2026**

| | | | | |
|---|---|---|---|---|
| **Beginning Balance** | | | **$** | **6,293,365.55** |
| **RECEIPTS:** | | | | |
| **FUND 1** | | | | |
| SEEK/TIER 1 | $ | 483,535.00 | | |
| Utility Tax | $ | 40,218.09 | | |
| Motor Vehicle | $ | 33,761.86 | | |
| Delinquent Motor Vehicle Tax | $ | 4,153.51 | | |
| Telecommunication Tax | $ | 1,502.53 | | |
| Property Taxes | $ | - | | |
| Franchise Tax | $ | 705,830.57 | | |
| Omitted Tangible Tax | $ | - | | |
| Medicaid | $ | 890.21 | | |
| Reimbursements/Misc Revenue | $ | 36,908.38 | | |
| Interest | $ | 14,869.99 | | |
| **Total:** | **$** | **1,321,670.14** | | |
| | | | | |
| **FUND 2** | | | | |
| Grants | $ | 239,986.35 | | |
| **Total:** | **$** | **239,986.35** | | |
| | | | | |
| **FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND** | | | | |
| HS Deposits | $ | 3,526.58 | | |
| MS Deposits | $ | 11,232.00 | | |
| TE Deposits | $ | 69.60 | | |
| Fund 21 & 25 deposits | $ | - | | |
| Interest | $ | 571.70 | | |
| **Total:** | **$** | **15,399.88** | | |
| | | | | |
| **CAPITAL OUTLAY** | | | | |
| SEEK from State | $ | 48,000.00 | | |
| **Total:** | **$** | **48,000.00** | | |
| | | | | |
| **BUILDING FUND** | | | | |
| Property Tax | $ | - | | |
| SEEK from State | $ | 401,445.00 | | |
| Interest | $ | 2,956.82 | | |
| **Total:** | **$** | **404,401.82** | | |
| | | | | |
| **CONSTRUCTION FUND** | | | | |
| Interest | $ | 2,928.51 | | |
| **Total:** | **$** | **2,928.51** | | |
| | | | | |
| **FOOD SERVICE** | | | | |
| Food Service Deposits | $ | 897.97 | | |

| | | |
|---|---|---|
| Food Service Reimb from State | $ | - |
| Interest | $ | - |
| **Total:** | **$** | **897.97** |

**EXPENSES:**

| | | |
|---|---|---|
| Accounts Payable Bills: | $ | 818,589.69 |
| 15th Payroll | $ | 89,681.18 |
| 31st Payroll | $ | 90,300.82 |
| Voided Checks | $ | (1,412.71) |
| Returned Checks | $ | - |
| Stop pay/Other fees | $ | 1,779.68 |
| **Total:** | **$** | **998,938.66** |

**BALANCE AT END OF MONTH**

| | | | | |
|---|---|---|---|---|
| FUND 1 | $ | 5,023,825.87 | | |
| FUND 2 | $ | 93,709.87 | | |
| DISTRICT ACTIVITY FUND | $ | 166,005.39 | | |
| SCHOOL ACTIVITY FUND | $ | 30,423.68 | | |
| CAPITAL OUTLAY | $ | 48,000.00 | | |
| BUILDING FUND | $ | 967,929.22 | | |
| CONSTRUCTION FUND | $ | 1,006,202.40 | | |
| FOOD SERVICE | $ | (8,384.87) | | |
| **TOTAL** | **$** | **7,327,711.56** | **$** | **7,327,711.56** |

| | | | | |
|---|---|---|---|---|
| | | 6/30/2026 | | 7/31/2026 |
| **Claypool Scholarship** | $ | 674,971.28 | $ | 679,280.70 |
| **Money Market Investment Account** | $ | 1,661,028.28 | $ | 1,766,369.33 |

**Credit Card Charges**

| | | | |
|---|---|---|---|
| Board Training | | | ****ALL PAID IN JUNI** |
| FRYSC Supplies | | | |
| **Total** | $ | - | |

**Budget Updates**

N/A

Brittany Mullikin

Finance Director

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 1 | GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 10 | 6101 | CASH IN BANK | 610,089.42 | 5,023,825.87 |
| | 10 | 6153 | ACCOUNTS RECEIVABLE | -790,989.57 | .00 |
| | | TOTAL ASSETS | | -180,900.15 | 5,023,825.87 |
| LIABILITIES | | | | | |
| | 10 | 7421 | ACCOUNTS PAYABLE | 34,912.75 | .00 |
| | | TOTAL LIABILITIES | | 34,912.75 | .00 |
| FUND BALANCE | | | | | |
| | 10 | 6302 | REVENUES CONTROL | -526,042.48 | -526,042.48 |
| | 10 | 7602 | EXPENDITURES CONTROL | 672,029.88 | 672,029.88 |
| | 10 | 8732 | RESTRICTED SICK LEAVE PAYABLE | .00 | -51,871.00 |
| | 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -5,117,942.27 |
| | | TOTAL FUND BALANCE | | 145,987.40 | -5,023,825.87 |
| | TOTAL LIABILITIES + FUND BALANCE | | | 180,900.15 | -5,023,825.87 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 2 | SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 20 | 6101 | CASH IN BANK | 52,316.81 | 93,709.87 |
| | 20 | 6106 | OTHER CASH | .00 | 183,992.27 |
| | 20 | 6111 | INVESTMENTS | .00 | 490,979.01 |
| | 20 | 6153 | ACCOUNTS RECEIVABLE | -122,574.58 | .00 |
| | | TOTAL ASSETS | | -70,257.77 | 768,681.15 |
| LIABILITIES | | | | | |
| | 20 | 7481 | DEFERRED REVENUE ACCOUNT | 163,967.64 | .00 |
| | | TOTAL LIABILITIES | | 163,967.64 | .00 |
| FUND BALANCE | | | | | |
| | 20 | 6302 | REVENUES CONTROL | -181,379.41 | -181,379.41 |
| | 20 | 7602 | EXPENDITURES CONTROL | 87,669.54 | 87,669.54 |
| | 20 | 8737 | RESTRICTED - OTHER | .00 | -674,971.28 |
| | | TOTAL FUND BALANCE | | -93,709.87 | -768,681.15 |
| | TOTAL LIABILITIES + FUND BALANCE | | | 70,257.77 | -768,681.15 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 21 | | DISTRICT ACTIVITY | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -16,992.45 | 166,005.39 |
| | TOTAL ASSETS | | -16,992.45 | 166,005.39 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -197,197.72 | -197,197.72 |
| 21 | 7602 | EXPENDITURES CONTROL | 31,192.33 | 31,192.33 |
| 21 | 8737 | RESTRICTED - OTHER | 182,997.84 | .00 |
| | TOTAL FUND BALANCE | | 16,992.45 | -166,005.39 |
| TOTAL LIABILITIES + FUND BALANCE | | | 16,992.45 | -166,005.39 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 25 SCHOOL ACTIVITY FUNDS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 25 | 6101 | CASH IN BANK | 730.00 | 30,423.68 |
| | | TOTAL ASSETS | | 730.00 | 30,423.68 |
| FUND BALANCE | | | | | |
| | 25 | 6302 | REVENUES CONTROL | -30,893.68 | -30,893.68 |
| | 25 | 7602 | EXPENDITURES CONTROL | 470.00 | 470.00 |
| | 25 | 8737 | RESTRICTED - OTHER | 29,693.68 | .00 |
| | | TOTAL FUND BALANCE | | -730.00 | -30,423.68 |
| | TOTAL LIABILITIES + FUND BALANCE | | | -730.00 | -30,423.68 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 31 | 6101 | CASH IN BANK | 48,000.00 | 48,000.00 |
| | | TOTAL ASSETS | | 48,000.00 | 48,000.00 |
| FUND BALANCE | | | | | |
| | 31 | 6302 | REVENUES CONTROL | -48,000.00 | -48,000.00 |
| | | TOTAL FUND BALANCE | | -48,000.00 | -48,000.00 |
| | TOTAL LIABILITIES + FUND BALANCE | | | -48,000.00 | -48,000.00 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -140,438.30 | 967,929.22 |
| | | TOTAL ASSETS | | -140,438.30 | 967,929.22 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -404,401.82 | -404,401.82 |
| | 32 | 7602 | EXPENDITURES CONTROL | 544,840.12 | 544,840.12 |
| | 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | .00 | -449,845.11 |
| | 32 | 8737 | RESTRICTED - OTHER | .00 | -90,742.46 |
| | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -567,779.95 |
| | | TOTAL FUND BALANCE | | 140,438.30 | -967,929.22 |
| | TOTAL LIABILITIES + FUND BALANCE | | | 140,438.30 | -967,929.22 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 36 | 6101 | CASH IN BANK | 488,997.51 | 1,006,202.40 |
| | | TOTAL ASSETS | | 488,997.51 | 1,006,202.40 |
| FUND BALANCE | | | | | |
| | 36 | 6302 | REVENUES CONTROL | -502,928.51 | -502,928.51 |
| | 36 | 7602 | EXPENDITURES CONTROL | 13,931.00 | 13,931.00 |
| | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -517,204.89 |
| | | TOTAL FUND BALANCE | | -488,997.51 | -1,006,202.40 |
| TOTAL LIABILITIES + FUND BALANCE | | | | -488,997.51 | -1,006,202.40 |

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2027 1

| FUND: 51 | FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| | 51 | 6101 | CASH IN BANK | -8,356.98 | -8,384.87 |
| | 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 19,276.00 |
| | 51 | 6400O | DEFERRED OUTFLOWS FROM OPEB | .00 | 50,150.00 |
| | 51 | 6400P | DEFERRED OUTFLOWS FROM PENSION | .00 | 139,804.00 |
| | 51 | 65410 | OPEB ASSET | .00 | 15,658.00 |
| | TOTAL ASSETS | | | -8,356.98 | 216,503.13 |
| LIABILITIES | | | | | |
| | 51 | 7541P | NET PENSION LIABLITY | .00 | -540,830.00 |
| | 51 | 7700O | DEFERRED INFLOWS FROM OPEB | .00 | -180,677.00 |
| | 51 | 7700P | DEFERRED INFLOWS FROM PENSION | .00 | -150,772.00 |
| | TOTAL LIABILITIES | | | .00 | -872,279.00 |
| FUND BALANCE | | | | | |
| | 51 | 6302 | REVENUES CONTROL | -897.97 | -897.97 |
| | 51 | 7602 | EXPENDITURES CONTROL | 9,254.95 | 9,254.95 |
| | 51 | 8737O | RESTRICTED OTHER OPEB | .00 | 114,869.00 |
| | 51 | 8737P | RESTRICTED - OTHER | .00 | 551,798.00 |
| | 51 | 8739I | RESTRICTED INVENTORY | .00 | -19,248.11 |
| | TOTAL FUND BALANCE | | | 8,356.98 | 655,775.87 |
| TOTAL LIABILITIES + FUND BALANCE | | | | 8,356.98 | -216,503.13 |

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

| FUND 21 & 25 BALANCES | | | |
|---|---|---|---|
| | | 6/30/2026 | 7/31/2026 |
| 7EAR | TE - ART TO REMEMBER | $ 251.71 | $ 251.71 |
| 7EAT | TE - ARCHERY | $ 1,404.54 | $ 1,404.54 |
| 7EBB | TE - INTRAMURAL BASKETBALL | $ 1,162.60 | $ 1,162.60 |
| 7ECB | TE - CHROMEBOOK FEES | $ 4,267.05 | $ 4,267.05 |
| 7ECH | TE - CHEER BEARS | $ 7,285.32 | $ 7,247.25 |
| 7EGE | TE - GENERAL FUND | $ 948.23 | $ (587.85) |
| 7ELB | TE - LIBRARY | $ 1,228.60 | $ 1,228.60 |
| 7ERW | TE - REWARDS | $ 3,396.91 | $ 3,396.91 |
| 7ESC | TE - STUDENT COUNCIL | $ 1,196.61 | $ 1,196.61 |
| 7ESI | TE - STUDENT IMPROVEMENT | $ 8,538.92 | $ 8,608.52 |
| 7EST | TE - STAFF ACCOUNT | $ 1,549.93 | $ 1,309.36 |
| 7EXC | TE - CROSS COUNTRY | $ 2,728.64 | $ 2,728.64 |
| 7H27 | HS - CLASS OF 2027 | $ 738.18 | $ 738.18 |
| 7H28 | HS - CLASS OF 2028 | $ 1,397.83 | $ 1,397.83 |
| 7H29 | HS - CLASS OF 2029 | $ 710.00 | $ 710.00 |
| 7HAR | HS - ARCHERY | $ 4,775.48 | $ 4,775.48 |
| 7HAT | HS - ATHLETICS | $ 21,053.55 | $ 15,734.59 |
| 7HBB | HS - BOYS BASKETBALL BOOSTERS | $ 6,817.40 | $ 5,882.65 |
| 7HBD | HS - BAND | $ 3,232.96 | $ 3,232.96 |
| 7HBL | HS - FBLA | $ 1,831.11 | $ 1,831.11 |
| 7HBS | HS - BASEBALL BOOSTERS | $ 2,780.37 | $ 2,418.12 |
| 7HBT | HS - BETA CLUB | $ 844.35 | $ 844.35 |
| 7HCB | HS - CHROMEBOOK FEES | $ 2,979.41 | $ 2,979.41 |
| 7HDF | HS - DRAMA FUND | $ 3,085.36 | $ 3,085.36 |
| 7HEN | HS - ENRICHMENT CLASS | $ 597.41 | $ 597.41 |
| 7HFB | HS - FOOTBALL BOOSTERS | $ 9,267.08 | $ 457.38 |
| 7HFF | HS - FFA | $ 12,764.72 | $ 13,964.72 |
| 7HFL | HS - FLOWER FUND | $ 454.21 | $ 412.21 |
| 7HFS | HS - FCCLA | $ 405.60 | $ (64.40) |
| 7HGB | HS - GIRLS BASKETBALL BOOSTERS | $ 3,220.38 | $ 1,520.38 |
| 7HGE | HS - GENERAL FUND | $ 16,728.02 | $ 17,395.64 |
| 7HGO | HS - GOLF BOOSTERS | $ - | $ (4,243.37) |
| 7HLB | HS - LIBRARY | $ 2,029.95 | $ 2,029.95 |
| 7HPB | HS - PBIS | $ 4,442.02 | $ 4,442.02 |
| 7HPS | HS - PARCHMENT SCHOLARSHIP | $ 191.48 | $ 333.56 |
| 7HSB | HS - SOFTBALL BOOSTERS | $ 14,398.76 | $ 14,398.76 |
| 7HSE | HS - SPECIAL EDUCATION | $ 2.24 | $ 2.24 |
| 7HSH | HS - SMILE CLUB | $ 396.74 | $ 396.74 |
| 7HSO | HS - SOURCES OF STRENGTH | $ 56.50 | $ 56.50 |
| 7HST | HS - STAFF ACCOUNT | $ 5.19 | $ 5.19 |
| 7HSV | HS - STUDENT VENDING | $ 4,075.15 | $ 4,075.15 |

| | | | | | |
|---|---|---|---|---|---|
| 7HTN | HS - TENNIS BOOSTERS | $ | 1,321.15 | $ | 1,321.15 |
| 7HTR | HS - TRACK BOOSTERS | $ | 1,553.76 | $ | 1,553.76 |
| 7HTT | HS - TRAP SHOOTING TEAM | $ | 2,402.12 | $ | 2,552.12 |
| 7HVB | HS - VOLLEYBALL BOOSTERS | $ | 16,455.86 | $ | 12,630.86 |
| 7HXC | HS - CROSS COUNTRY | $ | 480.11 | $ | 1,230.11 |
| 7HYB | HS - YEARBOOK | $ | 2,974.71 | $ | 2,974.71 |
| 7M8T | MS - 8TH GRADE | $ | 255.50 | $ | 255.50 |
| 7MAT | MS - ATHLETICS | $ | 3,481.39 | $ | 3,031.39 |
| 7MBB | MS - BASKETBALL | $ | 4,430.61 | $ | 12,976.62 |
| 7MBS | MS - BASEBALL | $ | - | $ | - |
| 7MCB | MS - CHROMEBOOK FEES | $ | 3,520.24 | $ | 3,336.56 |
| 7MCH | MS - CHEERLEADING | $ | 9,962.11 | $ | 10,035.95 |
| 7MDF | MS - DRAMA FUND | $ | 2,362.18 | $ | 2,362.18 |
| 7MFB | MS - FOOTBALL | $ | - | $ | - |
| 7MGB | MS - GIRLS BASKETBALL | $ | - | $ | (170.99) |
| 7MGE | MS - GENERAL FUND | $ | 901.24 | $ | 1,025.06 |
| 7MLB | MS - LIBRARY | $ | 2,079.20 | $ | 2,079.20 |
| 7MMU | MS - MUSIC ACCOUNT | $ | 1,952.01 | $ | 1,952.01 |
| 7MSB | MS - SOFTBALL | $ | - | $ | - |
| 7MSE | MS - SPECIAL EDUCATION | $ | 228.80 | $ | 228.80 |
| 7MSI | MS - STUDENT INCENTIVE | $ | 4,740.02 | $ | 4,730.02 |
| 7MST | MS - STAFF ACCOUNT | $ | - | $ | - |
| 7MVB | MS - VOLLEYBALL | $ | - | $ | - |
| 7MWT | MS - WASHINGTON TRIP | $ | 350.00 | $ | 700.00 |
| | TOTAL: | $ | 212,691.52 | $ | 196,429.07 |