

TREASURER'S REPORT
September 2025

Beginning Balance **\$ 6,302,715.44**

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	504,147.00
Utility Tax	\$	32,703.19
Motor Vehicle	\$	30,958.26
Delinquent Motor Vehicle Tax	\$	4,460.93
Telecommunication Tax	\$	1,502.53
Property Taxes	\$	-
Franchise Tax	\$	-
Omitted Tangible Tax	\$	-
Medicaid	\$	5,573.27
Reimbursements/Misc Revenue	\$	1,122.35
Interest	\$	16,257.13
Total:	\$	596,724.66

FUND 2

Grants	\$	209,869.10
Total:	\$	209,869.10

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	38,350.08
MS Deposits	\$	10,346.46
TE Deposits	\$	14,561.86
Fund 21 & 25 deposits	\$	500.00
Interest	\$	826.63
Total:	\$	64,585.03

CAPITAL OUTLAY

SEEK from State	\$	-
Total:	\$	-

BUILDING FUND

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	4,884.74
Total:	\$	4,884.74

CONSTRUCTION FUND

Interest	\$	445.88
Total:	\$	445.88

FOOD SERVICE

Food Service Deposits	\$	2,867.69
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Food Service Reimb from State	\$	22,562.86
Interest	\$	-
Total:	\$	25,430.55

EXPENSES:

Accounts Payable Bills:	\$	307,119.98
15th Payroll	\$	355,331.95
31st Payroll	\$	367,174.09
Voided Checks	\$	(1,523.88)
Returned Checks	\$	-
Stop pay/Other fees	\$	-
Total:	\$	1,028,102.14

Food Service to Fund 1 (Indirect Cost)	\$	4,981.00
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BALANCE AT END OF MONTH

FUND 1	\$	4,816,593.29	
FUND 2	\$	24,927.71	
DISTRICT ACTIVITY FUND	\$	191,573.51	
SCHOOL ACTIVITY FUND	\$	36,215.28	
CAPITAL OUTLAY	\$	50,701.00	
BUILDING FUND	\$	1,295,346.77	
CONSTRUCTION FUND	\$	122,867.84	
FOOD SERVICE	\$	(361,672.14)	
TOTAL	\$	6,176,553.26	\$ 6,176,553.26

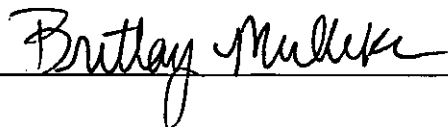
		8/31/2025	9/30/2025
Claypool Scholarship	\$	660,412.75	\$ 667,790.34
Money Market Investment Account	\$	1,608,945.10	\$ 1,614,658.05

Credit Card Charges

Bus Dues/Fees	\$	70.00
Food Service Supplies	\$	280.40
Maintenance	\$	713.00
Supplies/Registration	\$	201.83
TE SBDM	\$	168.54
FRYSC Supplies	\$	2,082.65
KCSI Travel/Supplies/Activity	\$	212.09
Total	\$	3,728.51

Budget Updates

N/A



Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	-127,409.44	4,816,593.29
		TOTAL ASSETS	-127,409.44	4,816,593.29
LIABILITIES	10	7421 ACCOUNTS PAYABLE	-1,177.69	-1,177.69
		TOTAL LIABILITIES	-1,177.69	-1,177.69
FUND BALANCE	10	6302 REVENUES CONTROL	-600,584.03	-1,834,325.75
	10	7602 EXPENDITURES CONTROL	729,171.16	1,857,427.08
	10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-50,888.00
	10	8770 UNASSIGNED FUND BALANCE	.00	-4,787,628.93
		TOTAL FUND BALANCE	128,587.13	-4,815,415.60
		TOTAL LIABILITIES + FUND BALANCE	127,409.44	-4,816,593.29



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	21,999.18	24,927.71
20	6106	OTHER CASH	.00	212,615.85
20	6111	INVESTMENTS	.00	439,151.74
	TOTAL ASSETS		21,999.18	676,695.30
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-37.84	-37.84
	TOTAL LIABILITIES		-37.84	-37.84
FUND BALANCE				
20	6302	REVENUES CONTROL	-209,869.10	-449,798.28
20	7602	EXPENDITURES CONTROL	187,907.76	424,908.41
20	8737	RESTRICTED - OTHER	.00	-651,767.59
	TOTAL FUND BALANCE		-21,961.34	-676,657.46
	TOTAL LIABILITIES + FUND BALANCE		-21,999.18	-676,695.30

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3



FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101	CASH IN BANK	19,328.64	191,573.51
			TOTAL ASSETS	19,328.64	191,573.51
LIABILITIES	21	7421	ACCOUNTS PAYABLE	-3,233.27	-3,233.27
			TOTAL LIABILITIES	-3,233.27	-3,233.27
FUND BALANCE	21	6302	REVENUES CONTROL	-56,236.03	-284,150.03
	21	7602	EXPENDITURES CONTROL	40,140.66	95,809.79
			TOTAL FUND BALANCE	-16,095.37	-188,340.24
			TOTAL LIABILITIES + FUND BALANCE	-19,328.64	-191,573.51

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101	CASH IN BANK	2,265.39	36,215.28
			TOTAL ASSETS	2,265.39	36,215.28
LIABILITIES	25	7421	ACCOUNTS PAYABLE	-1,063.56	-1,063.56
			TOTAL LIABILITIES	-1,063.56	-1,063.56
FUND BALANCE	25	6302	REVENUES CONTROL	-8,359.00	-43,116.02
	25	7602	EXPENDITURES CONTROL	7,157.17	7,964.30
			TOTAL FUND BALANCE	-1,201.83	-35,151.72
			TOTAL LIABILITIES + FUND BALANCE	-2,265.39	-36,215.28



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

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 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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101	CASH IN BANK	4,884.74	1,295,346.77
				4,884.74	1,295,346.77
FUND BALANCE	32	TOTAL ASSETS			
	32	6302	REVENUES CONTROL	-4,884.74	-324,894.13
	32	7602	EXPENDITURES CONTROL	.00	47,172.42
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-449,845.11
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-567,779.95
		TOTAL FUND BALANCE		-4,884.74	-1,295,346.77
		TOTAL LIABILITIES + FUND BALANCE		-4,884.74	-1,295,346.77



BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	445.88	122,867.84
		TOTAL ASSETS	445.88	122,867.84
FUND BALANCE	36	6302 REVENUES CONTROL	-445.88	-1,288.08
	36	7602 EXPENDITURES CONTROL	.00	7,226.63
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-128,806.39
		TOTAL FUND BALANCE	-445.88	-122,867.84
		TOTAL LIABILITIES + FUND BALANCE	-445.88	-122,867.84

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-47,676.57	-361,672.14
51	6104 PETTY CASH	.00	200.00
51	6171 INVENTORIES FOR CONSUMPTION	.00	19,276.00
51	6400 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	-47,676.57	-136,584.14
LIABILITIES			
51	7541P NET PENSION LIABILITY	.00	-540,830.00
51	77000 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	-25,430.55	-28,239.45
51	7602 EXPENDITURES CONTROL	73,107.12	107,809.31
51	87370 RESTRICTED OTHER OPEB	.00	114,869.00
51	8737P RESTRICTED - OTHER	.00	551,798.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-196,174.28
51	8739I RESTRICTED INVENTORY	.00	458,800.56
	TOTAL FUND BALANCE	47,676.57	1,008,863.14
	TOTAL LIABILITIES + FUND BALANCE	47,676.57	136,584.14

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

FUND 21 & 25 BALANCES				
		8/31/2025	9/30/2025	
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	\$ 3,677.05	\$ 3,677.05	
7ECH	TE - CHEER BEARS	\$ 6,330.51	\$ 7,288.51	
7EGE	TE - GENERAL FUND	\$ 1,806.00	\$ 851.52	
7ELB	TE - LIBRARY	\$ 1,001.42	\$ 1,001.42	
7EPT	TE - PTO	\$ 3,152.48	\$ 6,084.72	
7ERW	TE - REWARDS	\$ 1,553.89	\$ 1,553.89	
7ESC	TE - STUDENT COUNCIL	\$ 1,688.79	\$ 1,688.79	
7ESI	TE - STUDENT IMPROVEMENT	\$ 7,573.14	\$ 8,871.85	
7ESO	TE - SCHOLASTIC ORDERS	\$ 757.74	\$ 757.74	
7EST	TE - STAFF ACCOUNT	\$ 286.80	\$ 511.00	
7EXC	TE - CROSS COUNTRY	\$ 1,876.44	\$ 1,584.44	
7H26	HS - CLASS OF 2026	\$ 4,284.09	\$ 4,324.09	
7H27	HS - CLASS OF 2027	\$ 3,686.80	\$ 3,667.46	
7H28	HS - CLASS OF 2028	\$ 765.00	\$ 835.00	
7H29	HS - CLASS OF 2029	\$ 200.00	\$ 405.00	
7HAR	HS - ARCHERY	\$ 5,158.70	\$ 4,836.70	
7HAT	HS - ATHLETICS	\$ 6,768.74	\$ 18,464.74	
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 7,008.53	\$ 8,476.09	
7HBD	HS - BAND	\$ 5,501.65	\$ 5,403.65	
7HBL	HS - FBIA	\$ 289.07	\$ 2,480.08	
7HBS	HS - BASEBALL BOOSTERS	\$ 17,090.21	\$ 16,579.76	
7HBT	HS - BETA CLUB	\$ 1,040.24	\$ 1,259.24	
7HCB	HS - CHROMEBOOK FEES	\$ 1,685.51	\$ 1,664.41	
7HCH	HS - CHEERLEADERS	\$ 4,589.46	\$ 2,730.46	
7HDF	HS - DRAMA FUND	\$ 2,342.57	\$ 2,617.57	
7HEN	HS - ENRICHMENT CLASS	\$ 1,830.15	\$ 863.04	
7HFB	HS - FOOTBALL BOOSTERS	\$ 13,176.11	\$ 13,997.76	
7HFC	HS - FCA	\$ 500.00	\$ 500.00	
7HFF	HS - FFA	\$ 8,116.57	\$ 6,900.09	
7HFL	HS - FLOWER FUND	\$ 463.08	\$ 463.08	
7HFS	HS - FCCLA	\$ 1,190.08	\$ 1,735.08	
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 8,927.13	\$ 8,494.19	
7HGE	HS - GENERAL FUND	\$ 14,614.50	\$ 19,594.60	
7HGO	HS - GOLF BOOSTERS	\$ (2,083.37)	\$ (2,633.37)	
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	\$ 2,411.32	

7HPS	HS - PARCHMENT SCHOLARSHIP	\$	160.40	\$	199.52
7HSB	HS - SOFTBALL BOOSTERS	\$	9,966.38	\$	11,243.38
7HSE	HS - SPECIAL EDUCATION	\$	943.38	\$	871.38
7HSH	HS - SMILE CLUB	\$	257.72	\$	56.40
7HST	HS - STAFF ACCOUNT	\$	5.19	\$	5.19
7HSV	HS - STUDENT VENDING	\$	4,146.52	\$	4,452.08
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	\$	3,514.93	\$	3,422.93
7HVB	HS - VOLLEYBALL BOOSTERS	\$	15,872.61	\$	14,232.19
7HXC	HS - CROSS COUNTRY	\$	1,993.36	\$	1,494.54
7HYB	HS - YEARBOOK	\$	7,720.64	\$	7,550.64
7M8T	MS - 8TH GRADE	\$	-	\$	-
7MAT	MS - ATHLETICS	\$	947.30	\$	2,833.28
7MBB	MS - BASKETBALL	\$	(135.00)	\$	(135.00)
7MBS	MS - BASEBALL	\$	(277.80)	\$	(277.80)
7MCB	MS - CHROMEBOOK FEES	\$	2,332.24	\$	2,392.24
7MCH	MS - CHEERLEADING	\$	5,096.58	\$	3,475.58
7MDF	MS - DRAMA FUND	\$	3,483.18	\$	3,101.95
7MFB	MS - FOOTBALL	\$	(1,508.62)	\$	(808.62)
7MGB	MS - GIRLS BASKETBALL	\$	425.01	\$	937.51
7MGE	MS - GENERAL FUND	\$	311.83	\$	166.86
7MLB	MS - LIBRARY	\$	2,079.20	\$	2,079.20
7MMU	MS - MUSIC ACCOUNT	\$	2,246.94	\$	2,192.01
7MPT	MS - PTO	\$	-	\$	-
7MSB	MS - SOFTBALL	\$	(75.15)	\$	(75.15)
7MSE	MS - SPECIAL EDUCATION	\$	10.22	\$	224.22
7MSI	MS - STUDENT INCENTIVE	\$	989.05	\$	1,472.36
7MSS	MS - SOURCES OF STRENGTH	\$	218.08	\$	218.08
7MST	MS - STAFF ACCOUNT	\$	(47.83)	\$	(211.16)
7MVB	MS - VOLLEYBALL	\$	(629.00)	\$	(629.00)
7MWT	MS - WASHINGTON TRIP	\$	-	\$	-
	TOTAL:	\$	206,194.76	\$	227,788.79

**\$4296.83 in HS bills had been put in 9/30 and checks were not printed until 10/1. Added this amount to 7HGE to balance. It will be corrected next month end