October 2026 Treasurer's Report

Beginning Balance			**$ 6,995,456.13**
RECEIPTS:			
FUND 1			
SEEK/TIER 1	$	482,922.00	
Utility Tax	$	35,502.75	
Motor Vehicle	$	24,463.31	
Delinquent Motor Vehicle Tax	$	272.21	
Telecommunication Tax	$	1,502.53	
Property Taxes	$	-	
Franchise Tax	$	-	
Omitted Tangible Tax	$	-	
Medicaid	$	2,281.19	
Reimbursements/Misc Revenue	$	5,976.93	
Interest	$	14,149.83	
Total:	**$**	**567,070.75**	
FUND 2			
Grants	$	122,935.09	
Total:	**$**	**122,935.09**	
FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND			
HS Deposits	$	30,983.22	
MS Deposits	$	12,892.75	
TE Deposits	$	8,682.45	
Fund 21 & 25 deposits	$	5,887.00	
Interest	$	547.91	
Total:	**$**	**58,993.33**	
CAPITAL OUTLAY			
SEEK from State	$	-	
Total:	**$**	-	
BUILDING FUND			
Property Tax	$	-	
SEEK from State	$	-	
Interest	$	3,117.32	
Total:	**$**	**3,117.32**	
CONSTRUCTION FUND			
Interest	$	3,055.24	
Total:	**$**	**3,055.24**	
FOOD SERVICE			
Food Service Deposits	$	4,263.72	
Food Service Reimb from State	$	95,326.17	
Interest	$	-	
Total:	**$**	**99,589.89**	

EXPENSES:

Accounts Payable Bills:	$	258,741.15		
15th Payroll	$	371,255.39		
31st Payroll	$	356,911.53		
Voided Checks	$	(188.00)		
Returned Checks	$	-		
Stop pay/Other fees	$	-		
Total:	**$**	**986,720.07**		

BALANCE AT END OF MONTH

FUND 1	$	4,750,937.56		
FUND 2	$	(34,669.80)		
DISTRICT ACTIVITY FUND	$	143,599.78		
SCHOOL ACTIVITY FUND	$	36,589.49		
CAPITAL OUTLAY	$	48,000.00		
BUILDING FUND	$	977,175.96		
CONSTRUCTION FUND	$	1,004,759.37		
FOOD SERVICE	$	(62,894.67)		
TOTAL	**$**	**6,863,497.69**	**$**	**6,863,497.69**

		9/30/2026		10/31/2026
Claypool Scholarship	$	673,657.49	$	691,601.55
Money Market Investment Account	$	1,777,373.86	$	1,783,259.60

Credit Card Charges

Board Training/Postage/Supplies	$	95.00
Food Service supplies	$	8.49
HS Maintenance	$	8.99
School Expenses - SBDM/Activity	$	1,865.12
FRYSC Supplies	$	257.34
Total	$	2,234.94

Budget Updates

N/A

Brittany Mullikin Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-134,431.34	4,750,937.56
		TOTAL ASSETS		-134,431.34	4,750,937.56
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	.00	13,389.92
		TOTAL LIABILITIES		.00	13,389.92
FUND BALANCE					
	10	6302	REVENUES CONTROL	-562,559.41	-2,192,346.56
	10	7602	EXPENDITURES CONTROL	696,990.75	2,737,091.08
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-51,871.00
	10	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-500,000.00
	10	8737	RESTRICTED - OTHER	.00	-698,278.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-13,389.92
	10	8770	UNASSIGNED FUND BALANCE	.00	-4,045,533.08
		TOTAL FUND BALANCE		134,431.34	-4,764,327.48
		TOTAL LIABILITIES + FUND BALANCE		134,431.34	-4,750,937.56

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-5,063.11	-34,669.80
	20	6106	OTHER CASH	.00	183,992.27
	20	6111	INVESTMENTS	.00	490,979.01
		TOTAL ASSETS		-5,063.11	640,301.48
FUND BALANCE					
	20	6302	REVENUES CONTROL	-135,747.09	-488,815.48
	20	7602	EXPENDITURES CONTROL	140,810.20	523,485.28
	20	8737	RESTRICTED - OTHER	.00	-674,971.28
		TOTAL FUND BALANCE		5,063.11	-640,301.48
		TOTAL LIABILITIES + FUND BALANCE		5,063.11	-640,301.48

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 21 DISTRICT ACTIVITY				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,689.96	143,599.78
		TOTAL ASSETS		-1,689.96	143,599.78
FUND BALANCE					
	21	6302	REVENUES CONTROL	-51,901.34	-329,459.39
	21	7602	EXPENDITURES CONTROL	53,591.30	185,859.61
		TOTAL FUND BALANCE		1,689.96	-143,599.78
		TOTAL LIABILITIES + FUND BALANCE		1,689.96	-143,599.78

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	4,130.12	36,589.49
		TOTAL ASSETS		4,130.12	36,589.49
FUND BALANCE					
	25	6302	REVENUES CONTROL	-7,172.00	-56,195.89
	25	7602	EXPENDITURES CONTROL	3,041.88	19,606.40
		TOTAL FUND BALANCE		-4,130.12	-36,589.49
		TOTAL LIABILITIES + FUND BALANCE		-4,130.12	-36,589.49

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	48,000.00
		TOTAL ASSETS		.00	48,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-48,000.00
		TOTAL FUND BALANCE		.00	-48,000.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-48,000.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	3,117.32	977,175.96
		TOTAL ASSETS		3,117.32	977,175.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,117.32	-413,648.56
	32	7602	EXPENDITURES CONTROL	.00	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		-3,117.32	-977,175.96
		TOTAL LIABILITIES + FUND BALANCE		-3,117.32	-977,175.96

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-7,513.76	1,004,759.37
		TOTAL ASSETS		-7,513.76	1,004,759.37
FUND BALANCE					
	36	6302	REVENUES CONTROL	-3,055.24	-512,054.48
	36	7602	EXPENDITURES CONTROL	10,569.00	24,500.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-517,204.89
		TOTAL FUND BALANCE		7,513.76	-1,004,759.37
		TOTAL LIABILITIES + FUND BALANCE		7,513.76	-1,004,759.37

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	9,492.29	-62,894.67
	51	6104	PETTY CASH	.00	200.00
	51	6171	INVENTORIES FOR CONSUMPTION	.00	19,276.00
	51	6400O	DEFERRED OUTFLOWS FROM OPEB	.00	49,065.00
	51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	108,595.00
		TOTAL ASSETS		9,492.29	114,241.33
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-7,596.00
	51	7541P	NET PENSION LIABLITY	.00	-439,828.00
	51	7700O	DEFERRED INFLOWS FROM OPEB	.00	-103,032.00
	51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-76,812.00
		TOTAL LIABILITIES		.00	-627,268.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-99,589.89	-129,944.53
	51	7602	EXPENDITURES CONTROL	90,097.60	192,611.31
	51	8737O	RESTRICTED OTHER OPEB	.00	61,563.00
	51	8737P	RESTRICTED - OTHER	.00	408,045.00
	51	8739I	RESTRICTED INVENTORY	.00	-19,248.11
		TOTAL FUND BALANCE		-9,492.29	513,026.67
		TOTAL LIABILITIES + FUND BALANCE		-9,492.29	-114,241.33

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

FUND 21 & 25 BALANCES			
		9/30/2026	10/31/2026
7EAR	TE - ART TO REMEMBER	$ 251.71	$ 251.71
7EAT	TE - ARCHERY	$ 1,404.54	$ 949.04
7EBB	TE - INTRAMURAL BASKETBALL	$ 1,162.60	$ 1,162.60
7ECB	TE - CHROMEBOOK FEES	$ 4,267.05	$ 4,267.05
7ECH	TE - CHEER BEARS	$ 6,677.79	$ 6,677.79
7EGE	TE - GENERAL FUND	$ 253.72	$ (954.73)
7ELB	TE - LIBRARY	$ 1,028.60	$ 1,209.24
7EPS	TE - PRESCHOOL	$ 522.00	$ 614.00
7ERW	TE - REWARDS	$ 3,197.99	$ 3,197.99
7ESC	TE - STUDENT COUNCIL	$ 1,017.53	$ 1,017.53
7ESI	TE - STUDENT IMPROVEMENT	$ 9,226.09	$ 9,179.65
7EST	TE - STAFF ACCOUNT	$ 541.23	$ 925.01
7EXC	TE - CROSS COUNTRY	$ 2,166.00	$ 1,856.00
7H27	HS - CLASS OF 2027	$ 958.18	$ 1,078.18
7H28	HS - CLASS OF 2028	$ 2,141.83	$ 2,391.83
7H29	HS - CLASS OF 2029	$ 810.00	$ 850.00
7H30	HS - CLASS OF 2030	$ 60.00	$ 80.00
7HAR	HS - ARCHERY	$ 4,000.48	$ 4,000.48
7HAT	HS - ATHLETICS	$ 12,403.50	$ 20,198.85
7HBB	HS - BOYS BASKETBALL BOOSTERS	$ 7,339.65	$ 15.82
7HBD	HS - BAND	$ 3,494.22	$ 3,494.22
7HBL	HS - FBLA	$ (250.89)	$ 3,567.11
7HBS	HS - BASEBALL BOOSTERS	$ 4,618.12	$ 4,254.27
7HBT	HS - BETA CLUB	$ 844.35	$ 891.35
7HCB	HS - CHROMEBOOK FEES	$ 3,723.69	$ 3,723.69
7HDF	HS - DRAMA FUND	$ 1,777.21	$ 2,012.21
7HEN	HS - ENRICHMENT CLASS	$ 631.66	$ 288.07
7HFB	HS - FOOTBALL BOOSTERS	$ 7,533.61	$ 3,604.62
7HFF	HS - FFA	$ 15,610.13	$ 15,760.13
7HFL	HS - FLOWER FUND	$ 412.21	$ 412.21
7HFS	HS - FCCLA	$ 625.60	$ 905.60
7HGB	HS - GIRLS BASKETBALL BOOSTERS	$ 1,295.38	$ 1,295.38
7HGE	HS - GENERAL FUND	$ 16,420.51	$ 13,962.09
7HGO	HS - GOLF BOOSTERS	$ (2,207.30)	$ (2,307.30)
7HLB	HS - LIBRARY	$ 2,029.95	$ 2,029.95
7HPB	HS - PBIS	$ 3,679.08	$ 2,094.22
7HPS	HS - PARCHMENT SCHOLARSHIP	$ 423.92	$ 518.84
7HSB	HS - SOFTBALL BOOSTERS	$ 14,338.23	$ 14,088.23
7HSC	HS - SCIENCE CLASS FEES	$ 1,750.00	$ 1,900.00
7HSE	HS - SPECIAL EDUCATION	$ 252.24	$ 712.24
7HSH	HS - SMILE CLUB	$ 396.74	$ 284.85

7HSO	HS - SOURCES OF STRENGTH	$	56.50	$	56.50
7HST	HS - STAFF ACCOUNT	$	5.19	$	80.19
7HSV	HS - STUDENT VENDING	$	3,960.74	$	3,895.26
7HTN	HS - TENNIS BOOSTERS	$	1,321.15	$	1,321.15
7HTR	HS - TRACK BOOSTERS	$	1,190.42	$	1,190.42
7HTT	HS - TRAP SHOOTING TEAM	$	1,547.01	$	1,547.01
7HVB	HS - VOLLEYBALL BOOSTERS	$	13,062.73	$	14,499.99
7HXC	HS - CROSS COUNTRY	$	2,136.15	$	1,960.20
7HYB	HS - YEARBOOK	$	1,486.21	$	2,117.21
7M8T	MS - 8TH GRADE	$	255.50	$	255.50
7MAT	MS - ATHLETICS	$	4,650.99	$	5,983.99
7MBB	MS - BASKETBALL	$	2,936.03	$	4,000.09
7MBS	MS - BASEBALL	$	-	$	-
7MCB	MS - CHROMEBOOK FEES	$	2,562.46	$	2,772.46
7MCH	MS - CHEERLEADING	$	11,571.10	$	9,815.72
7MDF	MS - DRAMA FUND	$	1,130.42	$	1,180.42
7MFB	MS - FOOTBALL	$	370.00	$	370.00
7MGB	MS - GIRLS BASKETBALL	$	(8,963.77)	$	(8,371.77)
7MGE	MS - GENERAL FUND	$	1,136.31	$	1,200.35
7MLB	MS - LIBRARY	$	2,079.20	$	2,079.20
7MMU	MS - MUSIC ACCOUNT	$	2,052.01	$	1,527.61
7MSB	MS - SOFTBALL	$	240.00	$	30.00
7MSE	MS - SPECIAL EDUCATION	$	228.80	$	228.80
7MSI	MS - STUDENT INCENTIVE	$	4,588.81	$	4,173.95
7MST	MS - STAFF ACCOUNT	$	-	$	-
7MVB	MS - VOLLEYBALL	$	(1,350.00)	$	(1,865.00)
7MWT	MS - WASHINGTON TRIP	$	(7,334.00)	$	(2,320.00)
	TOTAL:	$	177,749.11	$	180,189.27