

TREASURER'S REPORT

January 2026

Beginning Balance **\$ 6,711,615.38**

RECEIPTS:

FUND 1

SEEK/TIER 1	\$	518,780.00
Utility Tax	\$	31,248.15
Motor Vehicle	\$	53,046.02
Delinquent Motor Vehicle Tax	\$	2,414.53
Telecommunication Tax	\$	1,502.53
Property Taxes	\$	171,689.01
Franchise Tax	\$	-
Omitted Tangible Tax	\$	-
Medicaid	\$	1,199.96
Reimbursements/Misc Revenue	\$	44,887.98
Interest	\$	13,635.28
Total:	\$	838,403.46

FUND 2

Grants	\$	224,258.24
Total:	\$	224,258.24

FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND

HS Deposits	\$	36,593.66
MS Deposits	\$	7,640.36
TE Deposits	\$	120.00
Fund 21 & 25 deposits	\$	-
Interest	\$	600.85
Total:	\$	44,954.87

CAPITAL OUTLAY

SEEK from State	\$	-
Total:	\$	-

BUILDING FUND

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	6,033.22
Total:	\$	6,033.22

CONSTRUCTION FUND

Interest	\$	32.76
Total:	\$	32.76

FOOD SERVICE

Food Service Deposits	\$	4,219.87
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Food Service Reimb from State	\$	45,620.82
Interest	\$	-
Total:	\$	49,840.69

EXPENSES:

Accounts Payable Bills:	\$	460,029.78
15th Payroll	\$	348,311.32
31st Payroll	\$	356,163.93
Voided Checks	\$	-
Returned Checks	\$	-
Stop pay/Other fees	\$	25.00
Total:	\$	1,164,530.03

Food Service to Fund 1 (Indirect Cost)	\$	4,643.00
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BALANCE AT END OF MONTH

FUND 1	\$	4,929,757.95	
FUND 2	\$	(33,940.47)	
DISTRICT ACTIVITY FUND	\$	162,648.88	
SCHOOL ACTIVITY FUND	\$	35,955.55	
CAPITAL OUTLAY	\$	50,701.00	
BUILDING FUND	\$	1,943,504.42	
CONSTRUCTION FUND	\$	10,828.72	
FOOD SERVICE	\$	(388,847.46)	
TOTAL	\$	6,710,608.59	\$ 6,710,608.59

		12/31/2025	1/31/2026
Claypool Scholarship	\$	676,998.96	\$ 681,081.65
Money Market Investment Account	\$	1,631,049.55	\$ 1,636,130.34

Credit Card Charges

Board Training	\$	750.00
Food Service - Supplies	\$	171.58
MS Maintenance	\$	253.53
Maintenane Truck tires	\$	1,029.00
HS District activity supplies	\$	387.93
TE PTO/Student Incentive Supplies	\$	148.56
FRYSC Supplies	\$	2,013.27
TE/MS SBDM Supplies	\$	177.65
Total	\$	4,931.52

Budget Updates

N/A



Finance Director

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



*Boyer
JDL*

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10 6101 CASH IN BANK	40,270.74	4,929,757.95
	TOTAL ASSETS	<u>40,270.74</u>	<u>4,929,757.95</u>
FUND BALANCE	10 6302 REVENUES CONTROL	-806,042.60	-9,717,871.42
	10 7602 EXPENDITURES CONTROL	765,771.86	4,839,001.47
	10 8732 RESTRICTED SICK LEAVE PAYABLE	.00	-50,888.00
	TOTAL FUND BALANCE	<u>-40,270.74</u>	<u>-4,929,757.95</u>
	TOTAL LIABILITIES + FUND BALANCE	<u>-40,270.74</u>	<u>-4,929,757.95</u>

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101	97,874.86	-33,940.47
20	6106	.00	212,615.85
20	6111	.00	439,151.74
	TOTAL ASSETS	97,874.86	617,827.12
FUND BALANCE			
20	6302	-224,288.24	-1,143,766.55
20	7602	126,383.38	1,177,707.02
20	8737	.00	-651,767.59
	TOTAL FUND BALANCE	-97,874.86	-617,827.12
TOTAL LIABILITIES + FUND BALANCE			
		-97,874.86	-617,827.12

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



FUND: 21		DISTRICT ACTIVITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101	CASH IN BANK	-18,400.85	162,648.88
			TOTAL ASSETS	-18,400.85	162,648.88
LIABILITIES	21	7603	PURCHASE OBLIGATIONS	.00	251.00
			TOTAL LIABILITIES	.00	251.00
FUND BALANCE	21	6302	REVENUES CONTROL	-41,351.37	-459,364.55
	21	7602	EXPENDITURES CONTROL	59,732.22	296,715.67
	21	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-251.00
			TOTAL FUND BALANCE	18,400.85	-162,899.88
			TOTAL LIABILITIES + FUND BALANCE	18,400.85	-162,648.88

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



FUND: 310 CAPITAL OUTLAY FUND

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101	CASH IN BANK	50,701.00
			TOTAL ASSETS	50,701.00
FUND BALANCE	31	6302	REVENUES CONTROL	-50,701.00
			TOTAL FUND BALANCE	-50,701.00
			TOTAL LIABILITIES + FUND BALANCE	-50,701.00

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



FUND: 320 BUILDING FUND (5 CENT LEVY) NET CHANGE FOR PERIOD ACCOUNT BALANCE

ASSETS								
	32	6101	CASH IN BANK		6,033.22		1,943,504.42	
FUND BALANCE		TOTAL ASSETS			6,033.22		1,943,504.42	
	32	6302	REVENUES CONTROL		-6,033.22		-1,224,080.20	
	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			-6,033.22		-1,943,504.42	
		TOTAL LIABILITIES + FUND BALANCE			-6,033.22		-1,943,504.42	

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36 6101 CASH IN BANK	-110,077.74	10,828.72
	TOTAL ASSETS	-110,077.74	10,828.72
FUND BALANCE	36 6302 REVENUES CONTROL	-32.76	-2,527.97
	36 7602 EXPENDITURES CONTROL	110,110.50	120,505.64
	36 8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-128,806.39
	TOTAL FUND BALANCE	110,077.74	-10,828.72
	TOTAL LIABILITIES + FUND BALANCE	110,077.74	-10,828.72

BRACKEN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
51	6104	-16,363.07	-388,847.46
51	6171	.00	200.00
51	64000	.00	19,276.00
51	6400P	.00	50,150.00
51	65410	.00	139,804.00
	TOTAL ASSETS	-16,363.07	-163,759.46
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	-49,840.69	-94,880.33
51	7602	66,203.76	483,527.79
51	87370	.00	114,869.00
51	8737P	.00	551,798.00
51	8739I	.00	-19,276.00
	TOTAL FUND BALANCE	16,363.07	1,036,038.46
	TOTAL LIABILITIES + FUND BALANCE	16,363.07	163,759.46

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

FUND 2 BALANCES

January 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	\$ 28,164.18
106M	LOCALLY OPERATED CTE	\$ (26,834.08)
120M	ESS	\$ 3,766.95
128M	YSC	\$ (6,813.79)
129M	FRC	\$ (4,729.39)
130M	GIFTED	\$ 4,448.35
135M	PRESCHOOL	\$ (6,280.48)
140M	PROFESSIONAL DEVELOPMENT	\$ (1,020.42)
14MM	MENTAL HEALTH	\$ 43,095.00
160M	TEXTBOOKS	\$ (278.75)
162M	KETS TECHNOLOGY	\$ (5,825.64)
168M	SAFE SCHOOLS	\$ (6,242.82)
18RM	SRO REIMBURSEMENT	\$ (22,044.18)
310M	TITLE I	\$ (21,230.02)
310MM	TITLE I - PARENT ENGAGEMENT	\$ (816.16)
315M	ARTS IN MIND	\$ 6,747.08
337M	IDEA B	\$ (23,347.62)
343L	SPECIAL ED PRESCHOOL	\$ (486.23)
343M	SPECIAL ED PRESCHOOL	\$ (2,154.75)
348M	PERKINS	\$ -
371J	WORK TRANSITION PROGRAM	\$ 1,271.85
401M	TEACHER QUALITY	\$ (8,482.43)
518KM	COMMUNITY SCHOOL - PRICHARD	\$ -
534LW	SCHOOL BASED MENTAL HEALTH	\$ -
534MW	SCHOOL BASED MENTAL HEALTH	\$ (6,032.10)
550K	21ST CENTURY GRANT TE	\$ (4,528.40)
550L	21ST CENTURY GRANT TE	\$ (26,257.04)
552LW	TITLE IV - WELL ROUNDED EDUCATION	\$ (738.75)
552MS	TITLE IV	\$ -
552MW	TITLE IV	\$ -
	TOTAL:	\$ (33,940.47)

FUND 21 & 25 BALANCES

		12/31/2025	1/31/2026
7EAR	TE - ART TO REMEMBER	\$ 617.50	\$ 617.50
7EAT	TE - ARCHERY	\$ 2,166.54	\$ 1,695.88
7EBB	TE - INTRAMURAL BASKETBALL	\$ 1,162.60	\$ 1,162.60
7ECB	TE - CHROMEBOOK FEES	\$ 3,857.05	\$ 3,857.05
7ECH	TE - CHEER BEARS	\$ 7,649.57	\$ 7,449.57
7EGE	TE - GENERAL FUND	\$ 638.26	\$ 14.98
7ELB	TE - LIBRARY	\$ 424.09	\$ 424.09
7EPT	TE - PTO	\$ 5,984.54	\$ 5,749.07
7ERW	TE - REWARDS	\$ 1,324.56	\$ 993.59
7ESC	TE - STUDENT COUNCIL	\$ 1,688.79	\$ 1,688.79
7ESI	TE - STUDENT IMPROVEMENT	\$ 10,168.85	\$ 10,039.13
7ESO	TE - SCHOLASTIC ORDERS	\$ 757.74	\$ 757.74
7EST	TE - STAFF ACCOUNT	\$ 813.77	\$ 933.77
7EXC	TE - CROSS COUNTRY	\$ 1,056.66	\$ 1,056.66
7H26	HS - CLASS OF 2026	\$ 3,761.09	\$ 4,134.09
7H27	HS - CLASS OF 2027	\$ 3,916.46	\$ 3,916.46
7H28	HS - CLASS OF 2028	\$ 895.00	\$ 895.00
7H29	HS - CLASS OF 2029	\$ 485.00	\$ 525.00
7HAR	HS - ARCHERY	\$ 6,550.48	\$ 5,887.48
7HAT	HS - ATHLETICS	\$ 21,583.32	\$ 15,419.36
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ 2,737.64	\$ (976.51)
7HBD	HS - BAND	\$ 4,290.06	\$ 4,012.68
7HBL	HS - FBLA	\$ 2,722.60	\$ 2,411.21
7HBS	HS - BASEBALL BOOSTERS	\$ 18,145.36	\$ 18,345.36
7HBT	HS - BETA CLUB	\$ 1,458.24	\$ 1,106.24
7HCB	HS - CHROMEBOOK FEES	\$ 1,739.41	\$ 1,739.41
7HCH	HS - CHEERLEADERS	\$ (179.66)	\$ (669.62)
7HDF	HS - DRAMA FUND	\$ 3,003.18	\$ 4,290.75
7HEN	HS - ENRICHMENT CLASS	\$ 1,126.04	\$ 661.67
7HFB	HS - FOOTBALL BOOSTERS	\$ 10,242.02	\$ 8,880.53
7HFC	HS - FCA	\$ 500.00	\$ 500.00
7HFF	HS - FFA	\$ 9,438.92	\$ 8,671.17
7HFL	HS - FLOWER FUND	\$ 479.21	\$ 479.21
7HFS	HS - FCCLA	\$ 841.08	\$ 767.45
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 3,147.78	\$ 4,903.23
7HGE	HS - GENERAL FUND	\$ 16,755.60	\$ 16,367.67
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	\$ 3,530.31	\$ 2,607.87

7HPS	HS - PARCHMENT SCHOLARSHIP	\$ 454.40	\$ 454.40
7HSB	HS - SOFTBALL BOOSTERS	\$ 11,651.52	\$ 11,399.52
7HSE	HS - SPECIAL EDUCATION	\$ 621.66	\$ 335.49
7HSH	HS - SMILE CLUB	\$ 156.40	\$ 426.40
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	\$ 1,785.85
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	\$ 825.11	\$ 545.11
7HYB	HS - YEARBOOK	\$ 8,350.64	\$ 2,249.71
7M8T	MS - 8TH GRADE	\$ -	\$ -
7MAT	MS - ATHLETICS	\$ 8,800.84	\$ 13,458.74
7MBB	MS - BASKETBALL	\$ 1,311.67	\$ (3,699.33)
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	\$ 3,047.43	\$ 3,047.43
7MFB	MS - FOOTBALL	\$ (4,190.73)	\$ (4,255.66)
7MGB	MS - GIRLS BASKETBALL	\$ (9,527.44)	\$ (9,932.29)
7MGE	MS - GENERAL FUND	\$ 616.14	\$ 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	\$ 51.97	\$ (16.03)
7MSI	MS - STUDENT INCENTIVE	\$ 1,938.27	\$ 3,316.13
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	\$ 3,816.00
	TOTAL:	\$ 217,349.23	\$ 198,003.58