

**TREASURER'S REPORT**  
**May 2026**

**Beginning Balance** **\$ 6,622,376.61**

**RECEIPTS:**

**FUND 1**

SEEK/TIER 1	\$	495,789.00
Utility Tax	\$	45,573.67
Motor Vehicle	\$	46,240.57
Delinquent Motor Vehicle Tax	\$	6,215.32
Telecommunication Tax	\$	1,502.53
Property Taxes	\$	25,579.81
Franchise Tax	\$	-
Omitted Tangible Tax	\$	912.54
Medicaid	\$	2,696.45
Reimbursements/Misc Revenue	\$	1,743.56
Interest	\$	14,943.12
<b>Total:</b>	<b>\$</b>	<b>641,196.57</b>

**FUND 2**

Grants	\$	118,374.80
<b>Total:</b>	<b>\$</b>	<b>118,374.80</b>

**FUND 21 & 25 - SCHOOL/DISTRICT ACTIVITY FUND**

HS Deposits	\$	49,111.97
MS Deposits	\$	18,347.45
TE Deposits	\$	3,110.00
Fund 21 & 25 deposits	\$	2,173.50
Interest	\$	642.50
<b>Total:</b>	<b>\$</b>	<b>73,385.42</b>

**CAPITAL OUTLAY**

SEEK from State	\$	51,744.00
<b>Total:</b>	<b>\$</b>	<b>51,744.00</b>

**BUILDING FUND**

Property Tax	\$	-
SEEK from State	\$	-
Interest	\$	2,226.96
<b>Total:</b>	<b>\$</b>	<b>2,226.96</b>

**CONSTRUCTION FUND**

Interest	\$	1,513.66
<b>Total:</b>	<b>\$</b>	<b>1,513.66</b>

**FOOD SERVICE**

Food Service Deposits	\$	4,028.89
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Food Service Reimb from State	\$	93,263.37
Interest	\$	-
<b>Total:</b>	\$	<b>97,292.26</b>

**EXPENSES:**

Accounts Payable Bills:	\$	276,132.96
15th Payroll	\$	367,419.97
31st Payroll	\$	382,896.00
Voided Checks	\$	-
Returned Checks	\$	-
Stop pay/Other fees	\$	280.49
<b>Total:</b>	\$	<b>1,026,729.42</b>

Food Service to Fund 1 (Indirect Cost)	\$	4,534.00
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**BALANCE AT END OF MONTH**

FUND 1	\$	5,349,702.47	
FUND 2	\$	114,954.76	
DISTRICT ACTIVITY FUND	\$	183,466.81	
SCHOOL ACTIVITY FUND	\$	35,329.24	
CAPITAL OUTLAY	\$	-	
BUILDING FUND	\$	758,371.93	
CONSTRUCTION FUND	\$	515,464.53	
FOOD SERVICE	\$	(375,908.88)	
<b>TOTAL</b>	\$	<b>6,581,380.86</b>	\$ 6,581,380.86

		4/30/2026	5/31/2026
<b>Claypool Scholarship</b>	\$	667,070.00	\$ 670,110.49
<b>Money Market Investment Account</b>	\$	1,650,879.72	\$ 1,656,004.46

**Credit Card Charges**

SBDM Supplies	\$	711.67
Fund 21/25 Expenses	\$	730.53
Maintenance Supplies	\$	40.08
Food Service Supplies	\$	27.94
FRYSC Supplies	\$	2,104.42
<b>Total</b>	\$	<b>3,614.64</b>

**Budget Updates**

N/A

  
 \_\_\_\_\_ Finance Director

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101 CASH IN BANK	-139,798.35	5,349,702.47
	TOTAL ASSETS	<b>-139,798.35</b>	<b>5,349,702.47</b>
FUND BALANCE			
10	6302 REVENUES CONTROL	-645,211.40	-13,456,019.34
10	7602 EXPENDITURES CONTROL	785,009.75	8,157,204.87
10	8732 RESTRICTED SICK LEAVE PAYABLE	.00	-50,888.00
	TOTAL FUND BALANCE	<b>139,798.35</b>	<b>-5,349,702.47</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>139,798.35</b>	<b>-5,349,702.47</b>

*Balanced ✓  
BM*

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-14,081.76	114,954.76
20	6106	OTHER CASH	.00	212,615.85
20	6111	INVESTMENTS	.00	439,151.74
		<b>TOTAL ASSETS</b>	<b>-14,081.76</b>	<b>766,722.35</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-118,374.80	-1,831,175.21
20	7602	EXPENDITURES CONTROL	132,456.56	1,716,220.45
20	8737	RESTRICTED - OTHER	.00	-651,767.59
		<b>TOTAL FUND BALANCE</b>	<b>14,081.76</b>	<b>-766,722.35</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>14,081.76</b>	<b>-766,722.35</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 21 DISTRICT ACTIVITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	38,889.33	183,466.81
	TOTAL ASSETS	<b>38,889.33</b>	<b>183,466.81</b>
FUND BALANCE			
21	6302 REVENUES CONTROL	-58,269.42	-631,829.20
21	7602 EXPENDITURES CONTROL	19,380.09	448,362.39
	TOTAL FUND BALANCE	<b>-38,889.33</b>	<b>-183,466.81</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-38,889.33</b>	<b>-183,466.81</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 25 SCHOOL ACTIVITY FUNDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101 CASH IN BANK	4,601.57	35,329.24
	TOTAL ASSETS	<b>4,601.57</b>	<b>35,329.24</b>
FUND BALANCE			
25	6302 REVENUES CONTROL	-15,476.00	-109,826.46
25	7602 EXPENDITURES CONTROL	10,874.43	74,497.22
	TOTAL FUND BALANCE	<b>-4,601.57</b>	<b>-35,329.24</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-4,601.57</b>	<b>-35,329.24</b>



# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	51,744.00	.00
	TOTAL ASSETS	<b>51,744.00</b>	<b>.00</b>
FUND BALANCE			
31	6302 REVENUES CONTROL	-51,744.00	-102,445.00
31	7602 EXPENDITURES CONTROL	.00	102,445.00
	TOTAL FUND BALANCE	<b>-51,744.00</b>	<b>.00</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-51,744.00</b>	<b>.00</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 320 BUILDING FUND (5 CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	32 6101 CASH IN BANK	2,226.96	758,371.93
	TOTAL ASSETS	<b>2,226.96</b>	<b>758,371.93</b>
FUND BALANCE			
	32 6302 REVENUES CONTROL	-1,236,217.71	
	32 7602 EXPENDITURES CONTROL	1,495,470.84	
	32 8734 RESTRICTED-SFCC ESCROW-PRIOR	-449,845.11	
	32 8738 RESTRICTED-SFCC ESCROW-CURRENT	-567,779.95	
	TOTAL FUND BALANCE	<b>-2,226.96</b>	<b>-758,371.93</b>
	TOTAL LIABILITIES + FUND BALANCE	<b>-2,226.96</b>	<b>-758,371.93</b>

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36	6101	CASH IN BANK
			TOTAL ASSETS
FUND BALANCE	36	6302	REVENUES CONTROL
	36	7602	EXPENDITURES CONTROL
	36	8735	RESTRICTED-FUTURE CONSTR BG-1
			TOTAL FUND BALANCE
			TOTAL LIABILITIES + FUND BALANCE
		1,513.66	515,464.53
		1,513.66	515,464.53
		-1,513.66	-507,163.78
		.00	120,505.64
		.00	-128,806.39
		-1,513.66	-515,464.53
		-1,513.66	-515,464.53

# BRACKEN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2026 11



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
51	6101	13,908.84	-375,908.88
51	6104	-200.00	.00
51	6171	.00	19,276.00
51	6400	.00	50,150.00
51	6400P	.00	139,804.00
51	65410	.00	15,658.00
	<b>TOTAL ASSETS</b>	<b>13,708.84</b>	<b>-151,020.88</b>
<b>LIABILITIES</b>			
51	7541P	.00	-540,830.00
51	77000	.00	-180,677.00
51	7700P	.00	-150,772.00
	<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-872,279.00</b>
<b>FUND BALANCE</b>			
51	6302	-97,092.26	-435,512.65
51	7602	83,383.42	811,421.53
51	87370	.00	114,869.00
51	8737P	.00	551,798.00
51	8739I	.00	-19,276.00
	<b>TOTAL FUND BALANCE</b>	<b>-13,708.84</b>	<b>1,023,299.88</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-13,708.84</b>	<b>151,020.88</b>

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

**FUND 21 & 25 BALANCES**

		<b>4/30/2026</b>	<b>5/31/2026</b>
7EAR	TE - ART TO REMEMBER	\$ 501.71	\$ 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	\$ 4,027.05	\$ 4,187.05
7ECH	TE - CHEER BEARS	\$ 6,940.32	\$ 7,239.32
7EGE	TE - GENERAL FUND	\$ 1,271.29	\$ 1,289.97
7ELB	TE - LIBRARY	\$ 461.16	\$ 461.16
7EPT	TE - PTO	\$ 3,926.26	\$ 2,707.03
7ERW	TE - REWARDS	\$ 783.91	\$ 761.91
7ESC	TE - STUDENT COUNCIL	\$ 2,443.26	\$ 1,773.27
7ESI	TE - STUDENT IMPROVEMENT	\$ 10,253.78	\$ 8,647.78
7ESO	TE - SCHOLASTIC ORDERS	\$ 757.44	\$ 757.44
7EST	TE - STAFF ACCOUNT	\$ 1,264.58	\$ 1,334.93
7EXC	TE - CROSS COUNTRY	\$ 2,728.64	\$ 2,728.64
7H26	HS - CLASS OF 2026	\$ 9,700.77	\$ 5,318.68
7H27	HS - CLASS OF 2027	\$ 1,654.23	\$ 999.04
7H28	HS - CLASS OF 2028	\$ 1,355.00	\$ 1,355.00
7H29	HS - CLASS OF 2029	\$ 690.00	\$ 690.00
7HAR	HS - ARCHERY	\$ 4,775.48	\$ 4,775.48
7HAT	HS - ATHLETICS	\$ 18,246.50	\$ 25,559.24
7HBB	HS - BOYS BASKETBALL BOOSTERS	\$ (1,225.73)	\$ (932.63)
7HBD	HS - BAND	\$ 3,417.96	\$ 3,240.96
7HBL	HS - FBLA	\$ 1,868.60	\$ 2,109.36
7HBS	HS - BASEBALL BOOSTERS	\$ (3,250.63)	\$ 3,245.37
7HBT	HS - BETA CLUB	\$ 854.35	\$ 844.35
7HCB	HS - CHROMEBOOK FEES	\$ 2,119.41	\$ 2,979.41
7HDF	HS - DRAMA FUND	\$ 879.70	\$ 3,075.36
7HEN	HS - ENRICHMENT CLASS	\$ 127.41	\$ 597.41
7HFB	HS - FOOTBALL BOOSTERS	\$ 8,404.65	\$ 10,857.05
7HFC	HS - FCA	\$ 500.00	\$ 500.00
7HFF	HS - FFA	\$ 6,001.77	\$ 11,178.03
7HFL	HS - FLOWER FUND	\$ 454.21	\$ 454.21
7HFS	HS - FCCLA	\$ 236.21	\$ 618.73
7HGB	HS - GIRLS BASKETBALL BOOSTERS	\$ 3,720.38	\$ 3,720.38
7HGE	HS - GENERAL FUND	\$ 17,994.51	\$ 15,987.77
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)	\$ -
7HLB	HS - LIBRARY	\$ 2,029.95	\$ 2,029.95
7HPB	HS - PBIS	\$ 4,442.02	\$ 4,442.02
7HPS	HS - PARCHMENT SCHOLARSHIP	\$ 677.00	\$ 171.92

7HSB	HS - SOFTBALL BOOSTERS	\$ 9,860.51	\$ 15,716.93
7HSE	HS - SPECIAL EDUCATION	\$ 211.49	\$ 211.49
7HSH	HS - SMILE CLUB	\$ 540.74	\$ 396.74
7HSO	HS - SOURCES OF STRENGTH	\$ 56.50	\$ 56.50
7HST	HS - STAFF ACCOUNT	\$ (642.94)	\$ 5.19
7HSV	HS - STUDENT VENDING	\$ 4,417.08	\$ 4,271.11
7HTN	HS - TENNIS BOOSTERS	\$ 1,521.15	\$ 1,521.15
7HTR	HS - TRACK BOOSTERS	\$ 4,121.36	\$ 1,613.76
7HTT	HS - TRAP SHOOTING TEAM	\$ 3,522.93	\$ 5,797.93
7HVB	HS - VOLLEYBALL BOOSTERS	\$ 16,455.86	\$ 16,455.86
7HXC	HS - CROSS COUNTRY	\$ (809.89)	\$ 480.11
7HYB	HS - YEARBOOK	\$ 3,314.71	\$ 3,474.71
7M8T	MS - 8TH GRADE	\$ (1,781.80)	\$ 255.50
7MAT	MS - ATHLETICS	\$ 19,237.99	\$ 19,991.99
7MBB	MS - BASKETBALL	\$ (2,480.39)	\$ 630.61
7MBS	MS - BASEBALL	\$ (1,744.72)	\$ (315.56)
7MCB	MS - CHROMEBOOK FEES	\$ 3,080.24	\$ 3,520.24
7MCH	MS - CHEERLEADING	\$ 3,716.93	\$ 9,431.31
7MDF	MS - DRAMA FUND	\$ 2,510.02	\$ 2,362.18
7MFB	MS - FOOTBALL	\$ (4,335.66)	\$ (4,335.66)
7MGB	MS - GIRLS BASKETBALL	\$ (9,253.71)	\$ (8,658.71)
7MGE	MS - GENERAL FUND	\$ 834.58	\$ 930.83
7MLB	MS - LIBRARY	\$ 2,079.20	\$ 2,079.20
7MMU	MS - MUSIC ACCOUNT	\$ 1,952.01	\$ 1,952.01
7MSB	MS - SOFTBALL	\$ (4,402.76)	\$ (1,891.46)
7MSE	MS - SPECIAL EDUCATION	\$ 368.30	\$ 368.30
7MSI	MS - STUDENT INCENTIVE	\$ 3,367.76	\$ 4,740.02
7MST	MS - STAFF ACCOUNT	\$ (211.16)	\$ (211.16)
7MVB	MS - VOLLEYBALL	\$ (1,771.14)	\$ (1,771.14)
7MWT	MS - WASHINGTON TRIP	\$ 1,450.00	\$ 3,700.00
	TOTAL:	\$ 176,139.77	\$ 218,796.05