

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		3,200,000.00	4,787,628.93	-1,587,628.93	149.61
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL PROPERTY TAX	550,000.00	776,098.29	-226,098.29	141.11
1113	PSC PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	12,000.00	27,849.75	-15,849.75	232.08
1117	MOTOR VEHICLE TAX	440,000.00	518,769.04	-78,769.04	117.90
1118	UNMINED MINERALS TAX	.00	.00	.00	.00
1119	FRANCHISE TAX	650,000.00	1,241,787.15	-591,787.15	191.04
TOTAL AD VALOREM TAXES		1,652,000.00	2,564,504.23	-912,504.23	155.24
SALES & USE TAXES					
1121	UTILITIES TAX	380,000.00	425,950.24	-45,950.24	112.09
TOTAL SALES & USE TAXES		380,000.00	425,950.24	-45,950.24	112.09
INCOME TAXES					
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
TOTAL INCOME TAXES		.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00	.00
OTHER TAXES					
1191	OMITTED PROPERTY TAX	1,000.00	912.54	87.46	91.25
1192	EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES		1,000.00	912.54	87.46	91.25
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00	.00
TUITION					

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1310	TUITION FROM INDIVIDUALS	.00	.00	.00	.00
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00
1330	TUIT FRM OTH GOVT SRCS OUT ST	.00	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00	.00
TOTAL TUITION		.00	.00	.00	.00
TRANSPORTATION					
1410	TRANSP FEES FROM INDIVIDUALS	.00	.00	.00	.00
1420	TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00	.00
1430	TRN FEE FRM OTH GVT SRC OUT ST	.00	.00	.00	.00
1441	TRANSPORT FRM NON-PUBLIC SCHS	.00	.00	.00	.00
1442	TRANSPORT FRM FISCAL COURT	.00	.00	.00	.00
TOTAL TRANSPORTATION		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	50,000.00	180,489.14	-130,489.14	360.98
1520	DIVIDENDS ON INVESTMENTS	.00	.00	.00	.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		50,000.00	180,489.14	-130,489.14	360.98
OTHER REVENUE FROM LOCAL SOURCES					
1911	BUILDING RENTAL	.00	1.00	-1.00	.00
1912	BUS RENTAL	.00	.00	.00	.00
1919	OTHER RENTAL INCOME	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00	.00
1952	MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	10,000.00	25,203.49	-15,203.49	252.03
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1994	RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00	.00
1997	REIMBURSEMENT SCHOOL ACTIVITY	.00	.00	.00	.00
1998	CRIME CHECK/FINGERPRINTING	200.00	10.00	190.00	5.00
1999	OTHER MISCELLANEOUS REVENUE	10,000.00	14,891.43	-4,891.43	148.91
TOTAL OTHER REVENUE FROM LOCAL SOURCES		20,200.00	40,105.92	-19,905.92	198.54
TOTAL REVENUE FROM LOCAL SOURCES		2,103,200.00	3,211,962.07	-1,108,762.07	152.72
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	6,112,487.00	6,112,487.00	.00	100.00

BRACKEN COUNTY BOARD OF EDUCATION



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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL STATE PROGRAM		6,112,487.00	6,112,487.00	.00	100.00
OTHER STATE FUNDING					
3122	VOCATIONAL TRANSPORTATION	40,000.00	67,909.00	-27,909.00	169.77
3126	SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127	FLEXIBLE SPENDING ACCT REFUND	.00	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING		40,000.00	67,909.00	-27,909.00	169.77
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BD CERT REIMB	2,000.00	6,000.00	-4,000.00	300.00
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00
3132	SPEECH LANGUAGE PATH REIMB	4,000.00	4,000.00	.00	100.00
TOTAL EXPENDITURE REIMBURSEMENTS		6,000.00	10,000.00	-4,000.00	166.67
REVENUE IN LIEU OF TAXES/STATE					
3800	REV IN LIEU OF TAXES/ TELE COM	16,000.00	18,030.36	-2,030.36	112.69
TOTAL REVENUE IN LIEU OF TAXES/STATE		16,000.00	18,030.36	-2,030.36	112.69
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTRIBUTIONS	3,717,748.51	3,558,130.72	159,617.79	95.71
TOTAL REVENUE FOR ON BEHALF PAYMENTS		3,717,748.51	3,558,130.72	159,617.79	95.71
TOTAL REVENUE FROM STATE SOURCES		9,892,235.51	9,766,557.08	125,678.43	98.73
REVENUE FROM FEDERAL SOURCES					
UNRESTRICTED THROUGH THE STATE					
4200	UNRESTRICTED GRANTS IN AID DIR	.00	.00	.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE		.00	.00	.00	.00
FEDERAL REIMBURSEMENT					
4810	MEDICAID REIM FROM FEDERAL	30,000.00	39,043.36	-9,043.36	130.14
TOTAL FEDERAL REIMBURSEMENT		30,000.00	39,043.36	-9,043.36	130.14
TOTAL REVENUE FROM FEDERAL SOURCES		30,000.00	39,043.36	-9,043.36	130.14
OTHER RECEIPTS					

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	702,445.00	799,799.66	-97,354.66	113.86
5220	INDIRECT COSTS TRANSFER	55,000.00	54,984.00	16.00	99.97
	TOTAL INTERFUND TRANSFERS	757,445.00	854,783.66	-97,338.66	112.85
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	1,000.00	.00	1,000.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	1,000.00	.00	1,000.00	.00
	TOTAL OTHER RECEIPTS	758,445.00	854,783.66	-96,338.66	112.70
	TOTAL RECEIPTS	12,783,880.51	13,872,346.17	-1,088,465.66	108.51
	TOTAL REVENUES	15,983,880.51	18,659,975.10	-2,676,094.59	116.74

BRACKEN COUNTY BOARD OF EDUCATION

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	4,327,355.00	4,092,774.52	234,580.48	94.58
0200	EMPLOYEE BENEFITS	390,994.00	313,748.55	77,245.45	80.24
0280	ON-BEHALF	2,501,841.55	2,531,518.19	-29,676.64	101.19
0300	PURCHASED PROF AND TECH SERV	129,300.00	182,526.13	-53,226.13	141.16
0400	PURCHASED PROPERTY SERVICES	34,500.00	27,649.58	6,850.42	80.14
0500	OTHER PURCHASED SERVICES	49,400.00	32,477.64	16,922.36	65.74
0600	SUPPLIES	227,450.00	173,973.46	53,476.54	76.49
0700	PROPERTY	5,500.00	74,075.51	-68,575.51	999.99
0800	DEBT SERVICE AND MISCELLANEOUS	29,500.00	22,718.82	6,781.18	77.01
TOTAL 1000 INSTRUCTION		7,695,840.55	7,451,462.40	244,378.15	96.82
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	536,500.00	491,728.64	44,771.36	91.65
0200	EMPLOYEE BENEFITS	34,872.00	33,097.52	1,774.48	94.91
0280	ON-BEHALF	195,796.29	.00	195,796.29	.00
0300	PURCHASED PROF AND TECH SERV	103,500.00	87,168.92	16,331.08	84.22
0500	OTHER PURCHASED SERVICES	2,000.00	1,181.59	818.41	59.08
0600	SUPPLIES	8,400.00	4,508.10	3,891.90	53.67
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		881,068.29	617,684.77	263,383.52	70.11
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	315,956.00	227,428.21	88,527.79	71.98
0200	EMPLOYEE BENEFITS	18,208.00	14,927.55	3,280.45	81.98
0280	ON-BEHALF	43,510.29	.00	43,510.29	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	200.00	164.99	35.01	82.50
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	6,030.00	4,031.63	1,998.37	66.86
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		383,904.29	246,552.38	137,351.91	64.22
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	214,359.00	210,363.23	3,995.77	98.14
0200	EMPLOYEE BENEFITS	52,890.00	31,844.70	21,045.30	60.21
0280	ON-BEHALF	43,510.29	112,014.08	-68,503.79	257.44
0300	PURCHASED PROF AND TECH SERV	142,700.00	149,438.11	-6,738.11	104.72
0400	PURCHASED PROPERTY SERVICES	5,000.00	4,261.90	738.10	85.24
0500	OTHER PURCHASED SERVICES	388,945.00	302,713.84	86,231.16	77.83
0600	SUPPLIES	3,000.00	2,729.36	270.64	90.98
0700	PROPERTY	.00	1,545.09	-1,545.09	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,600.00	40.00	1,560.00	2.50

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2300 DISTRICT ADMIN SUPPORT		852,004.29	814,950.31	37,053.98	95.65
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	512,410.00	455,676.96	56,733.04	88.93
0200	EMPLOYEE BENEFITS	50,209.00	45,142.06	5,066.94	89.91
0280	ON-BEHALF	174,041.15	179,222.53	-5,181.38	102.98
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	2,447.00	2,357.11	89.89	96.33
0600	SUPPLIES	2,200.00	3,359.71	-1,159.71	152.71
0700	PROPERTY	150.00	.00	150.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,305.00	1,395.00	-90.00	106.90
0840	CONTINGENCY	805.00	.00	805.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		743,567.15	687,153.37	56,413.78	92.41
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	129,348.00	129,348.00	.00	100.00
0200	EMPLOYEE BENEFITS	5,756.00	5,661.12	94.88	98.35
0280	ON-BEHALF	21,755.15	.00	21,755.15	.00
0500	OTHER PURCHASED SERVICES	85,139.47	41,247.14	43,892.33	48.45
0600	SUPPLIES	11,000.00	11,115.73	-115.73	101.05
TOTAL 2500 BUSINESS SUPPORT SERVICES		252,998.62	187,371.99	65,626.63	74.06
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	402,652.00	385,684.32	16,967.68	95.79
0200	EMPLOYEE BENEFITS	112,107.58	104,395.05	7,712.53	93.12
0280	ON-BEHALF	217,551.44	201,625.34	15,926.10	92.68
0300	PURCHASED PROF AND TECH SERV	620,000.00	289,948.67	330,051.33	46.77
0400	PURCHASED PROPERTY SERVICES	89,550.00	73,046.50	16,503.50	81.57
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	326,500.00	283,621.57	42,878.43	86.87
0700	PROPERTY	35,000.00	.00	35,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		1,803,361.02	1,338,321.45	465,039.57	74.21
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	594,361.00	521,750.63	72,610.37	87.78
0200	EMPLOYEE BENEFITS	179,441.04	137,726.62	41,714.42	76.75
0280	ON-BEHALF	435,102.88	492,861.95	-57,759.07	113.27
0300	PURCHASED PROF AND TECH SERV	64,800.00	11,387.11	53,412.89	17.57
0400	PURCHASED PROPERTY SERVICES	33,500.00	38,519.91	-5,019.91	114.98
0500	OTHER PURCHASED SERVICES	64,500.00	32,393.84	32,106.16	50.22
0600	SUPPLIES	322,400.00	215,033.75	107,366.25	66.70
0700	PROPERTY	490,000.00	319,094.00	170,906.00	65.12

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ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0800	DEBT SERVICE AND MISCELLANEOUS	1,500.00	1,318.00	182.00	87.87
	TOTAL 2700 STUDENT TRANSPORTATION	2,185,604.92	1,770,085.81	415,519.11	80.99
3100	FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	1,500.00	1,500.00	.00	100.00
0200	EMPLOYEE BENEFITS	67.00	1,781.12	-1,714.12	999.99
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	1,167.69	-1,167.69	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	100,000.00	.00	100,000.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	101,567.00	4,448.81	97,118.19	4.38
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	974.32	-974.32	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	974.32	-974.32	.00
4700	BUILDING IMPROVEMENTS				
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	20,000.00	422,044.22	-402,044.22	999.99
	TOTAL 5200 FUND TRANSFERS	20,000.00	422,044.22	-402,044.22	999.99
5300	CONTINGENCY				
0840	CONTINGENCY	1,063,964.38	.00	1,063,964.38	.00
	TOTAL 5300 CONTINGENCY	1,063,964.38	.00	1,063,964.38	.00
	TOTAL EXPENDITURES	15,983,880.51	13,541,049.83	2,442,830.68	84.72
	TOTAL FOR GENERAL FUND (1)	.00	5,118,925.27	-5,118,925.27	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	20,000.00	-20,000.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	20,000.00	-20,000.00	.00
STUDENT ACTIVITIES					
1750	DONATIONS (ACTIVITY FND)	.00	28,445.66	-28,445.66	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	28,445.66	-28,445.66	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	70,000.00	45,178.17	24,821.83	64.54
1999	OTHER MISCELLANEOUS REVENUE	.00	5,862.37	-5,862.37	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	70,000.00	51,040.54	18,959.46	72.92
	TOTAL REVENUE FROM LOCAL SOURCES	70,000.00	99,486.20	-29,486.20	142.12
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	.00	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00	.00
EXPENDITURE REIMBURSEMENTS					
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	657,026.88	650,666.04	6,360.84	99.03
	TOTAL RESTRICTED	657,026.88	650,666.04	6,360.84	99.03
	TOTAL REVENUE FROM STATE SOURCES	657,026.88	650,666.04	6,360.84	99.03

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REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	867,507.06	772,271.38	95,235.68	89.02
	TOTAL RESTRICTED THROUGH THE STATE	867,507.06	772,271.38	95,235.68	89.02
THROUGH INTERMEDIATE AGENCIES					
4700	FEDERAL REV THRU INTERMED SRC	470,470.00	395,492.89	74,977.11	84.06
	TOTAL THROUGH INTERMEDIATE AGENCIES	470,470.00	395,492.89	74,977.11	84.06
	TOTAL REVENUE FROM FEDERAL SOURCES	1,337,977.06	1,167,764.27	170,212.79	87.28
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	20,000.00	20,846.00	-846.00	104.23
5251	FLEX FOCUS TRANSFER FROM ESS	.00	.00	.00	.00
5261	FLEX FOCUS TRANSFER FROM ESS	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	20,000.00	20,846.00	-846.00	104.23
	TOTAL OTHER RECEIPTS	20,000.00	20,846.00	-846.00	104.23
	TOTAL RECEIPTS	2,085,003.94	1,938,762.51	146,241.43	92.99
	TOTAL REVENUES	2,085,003.94	1,938,762.51	146,241.43	92.99

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	729,941.63	715,198.81	14,742.82	97.98
0200	EMPLOYEE BENEFITS	144,503.22	147,847.12	-3,343.90	102.31
0300	PURCHASED PROF AND TECH SERV	45,696.30	10,925.50	34,770.80	23.91
0400	PURCHASED PROPERTY SERVICES	.00	767.24	-767.24	.00
0500	OTHER PURCHASED SERVICES	45,567.29	33,800.43	11,766.86	74.18
0600	SUPPLIES	236,976.53	274,393.43	-37,416.90	115.79
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,129.54	6,595.52	-4,465.98	309.72
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		1,204,814.51	1,189,528.05	15,286.46	98.73
2100 STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	163,019.30	127,382.29	35,637.01	78.14
0200	EMPLOYEE BENEFITS	71,655.80	49,629.53	22,026.27	69.26
0300	PURCHASED PROF AND TECH SERV	71,956.75	38,811.10	33,145.65	53.94
0400	PURCHASED PROPERTY SERVICES	200.00	347.45	-147.45	173.73
0500	OTHER PURCHASED SERVICES	31,210.00	2,001.28	29,208.72	6.41
0600	SUPPLIES	156,649.05	216,467.94	-59,818.89	138.19
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,900.00	1,867.67	2,032.33	47.89
TOTAL 2100 STUDENT SUPPORT SERVICES		498,590.90	436,507.26	62,083.64	87.55
2200 INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	31,655.55	7,208.28	24,447.27	22.77
0200	EMPLOYEE BENEFITS	26,141.57	1,731.04	24,410.53	6.62
0300	PURCHASED PROF AND TECH SERV	6,968.55	6,060.36	908.19	86.97
0400	PURCHASED PROPERTY SERVICES	180.00	180.00	.00	100.00
0500	OTHER PURCHASED SERVICES	10,201.06	6,328.78	3,872.28	62.04
0600	SUPPLIES	.00	500.00	-500.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		75,146.73	22,008.46	53,138.27	29.29
2300 DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	2,400.00	2,400.00	.00	100.00
0200	EMPLOYEE BENEFITS	656.64	656.64	.00	100.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		3,056.64	3,056.64	.00	100.00
2400 SCHOOL ADMIN SUPPORT					

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0300	PURCHASED PROF AND TECH SERV	110,000.00	56,790.00	53,210.00	51.63
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	27.00	-27.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		110,000.00	56,817.00	53,183.00	51.65
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	31,292.23	13,002.29	18,289.94	41.55
0200	EMPLOYEE BENEFITS	8,421.77	3,387.39	5,034.38	40.22
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	10,311.28	20,358.00	-10,046.72	197.43
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		50,025.28	36,747.68	13,277.60	73.46
3100 FOOD SERVICE OPERATION					
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	100,340.00	100,339.68	.32	100.00
0200	EMPLOYEE BENEFITS	10,089.04	10,004.56	84.48	99.16
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,160.00	1,330.84	-170.84	114.73
0500	OTHER PURCHASED SERVICES	4,070.00	2,939.51	1,130.49	72.22
0600	SUPPLIES	27,710.84	56,279.14	-28,568.30	203.09
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300	COMMUNITY SERVICES	143,369.88	170,893.73	-27,523.85	119.20
5200	FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200	FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES		2,085,003.94	1,915,558.82	169,445.12	91.87
TOTAL FOR SPECIAL REVENUE (2)		.00	23,203.69	-23,203.69	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DISTRICT ACTIVITY (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	106,875.00	154,174.95	-47,299.95	144.26
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	650.00	7,927.92	-7,277.92	999.99
	TOTAL EARNINGS ON INVESTMENTS	650.00	7,927.92	-7,277.92	999.99
STUDENT ACTIVITIES					
1740	STUDENT FEES	5,500.00	4,085.00	1,415.00	74.27
1750	DONATIONS (ACTIVITY FND)	100.00	185.00	-85.00	185.00
1790	OTHER STUDENT ACTIVITY INCOME	143,300.00	494,390.34	-351,090.34	345.00
	TOTAL STUDENT ACTIVITIES	148,900.00	498,660.34	-349,760.34	334.90
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1991	TRANSCRIPT FEES	500.00	717.96	-217.96	143.59
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	500.00	717.96	-217.96	143.59
	TOTAL REVENUE FROM LOCAL SOURCES	150,050.00	507,306.22	-357,256.22	338.09
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	150,050.00	507,306.22	-357,256.22	338.09
	TOTAL REVENUES	256,925.00	661,481.17	-404,556.17	257.46

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

DISTRICT ACTIVITY (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	17,050.00	12,630.87	4,419.13	74.08
0500	OTHER PURCHASED SERVICES	15,225.00	30,966.98	-15,741.98	203.40
0600	SUPPLIES	205,250.00	422,082.13	-216,832.13	205.64
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	19,400.00	12,803.35	6,596.65	66.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		256,925.00	478,483.33	-221,558.33	186.23
2700 STUDENT TRANSPORTATION					
0600	SUPPLIES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00
TOTAL EXPENDITURES		256,925.00	478,483.33	-221,558.33	186.23
TOTAL FOR DISTRICT ACTIVITY (21)		.00	182,997.84	-182,997.84	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

SCHOOL ACTIVITY FUNDS (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	32,100.00	31,895.72	204.28	99.36
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1740	STUDENT FEES	100.00	702.50	-602.50	702.50
1790	OTHER STUDENT ACTIVITY INCOME	26,300.00	80,085.34	-53,785.34	304.51
	TOTAL STUDENT ACTIVITIES	26,400.00	80,787.84	-54,387.84	306.01
	TOTAL REVENUE FROM LOCAL SOURCES	26,400.00	80,787.84	-54,387.84	306.01
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	26,400.00	80,787.84	-54,387.84	306.01
	TOTAL REVENUES	58,500.00	112,683.56	-54,183.56	192.62

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

SCHOOL ACTIVITY FUNDS (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	58,500.00	82,989.88	-24,489.88	141.86
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION		58,500.00	82,989.88	-24,489.88	141.86
2700 STUDENT TRANSPORTATION					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00
TOTAL EXPENDITURES		58,500.00	82,989.88	-24,489.88	141.86
TOTAL FOR SCHOOL ACTIVITY FUNDS (25)		.00	29,693.68	-29,693.68	.00

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		102,445.00	102,445.00	.00	100.00
TOTAL RESTRICTED		102,445.00	102,445.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		102,445.00	102,445.00	.00	100.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER		.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00	.00
TOTAL RECEIPTS		102,445.00	102,445.00	.00	100.00
TOTAL REVENUES		102,445.00	102,445.00	.00	100.00

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	102,445.00	102,445.00	.00	100.00
TOTAL 5200 FUND TRANSFERS		102,445.00	102,445.00	.00	100.00
TOTAL EXPENDITURES		102,445.00	102,445.00	.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		500,000.00	.00	500,000.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX		874,944.00	874,944.00	.00	100.00
1113 PSC PROPERTY TAX		.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX		.00	.00	.00	.00
1117 MOTOR VEHICLE TAX		.00	.00	.00	.00
TOTAL AD VALOREM TAXES		874,944.00	874,944.00	.00	100.00
SALES & USE TAXES					
1121 UTILITIES TAX		.00	.00	.00	.00
TOTAL SALES & USE TAXES		.00	.00	.00	.00
OTHER TAXES					
1191 OMITTED PROPERTY TAX		.00	.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		20,000.00	53,955.30	-33,955.30	269.78
TOTAL EARNINGS ON INVESTMENTS		20,000.00	53,955.30	-33,955.30	269.78
TOTAL REVENUE FROM LOCAL SOURCES		894,944.00	928,899.30	-33,955.30	103.79
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		657,314.00	657,314.00	.00	100.00
TOTAL RESTRICTED		657,314.00	657,314.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		657,314.00	657,314.00	.00	100.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5331	SALE OF BUILDINGS	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	1,552,258.00	1,586,213.30	-33,955.30	102.19
	TOTAL REVENUES	2,052,258.00	1,586,213.30	466,044.70	77.29

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
4700 BUILDING IMPROVEMENTS					
0700	PROPERTY	.00	.00	.00	.00
0840	CONTINGENCY	1,154,057.16	.00	1,154,057.16	.00
TOTAL 4700 BUILDING IMPROVEMENTS		1,154,057.16	.00	1,154,057.16	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	898,200.84	1,495,470.84	-597,270.00	166.50
TOTAL 5200 FUND TRANSFERS		898,200.84	1,495,470.84	-597,270.00	166.50
TOTAL EXPENDITURES		2,052,258.00	1,495,470.84	556,787.16	72.87
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		.00	90,742.46	-90,742.46	.00

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	8,904.14	-8,904.14	.00
TOTAL EARNINGS ON INVESTMENTS		.00	8,904.14	-8,904.14	.00
OTHER REVENUE FROM LOCAL SOURCES					
1993 OTHER REBATES		.00	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	8,904.14	-8,904.14	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS		.00	.00	.00	.00
TOTAL BOND ISSUANCE		.00	.00	.00	.00
INTERFUND TRANSFERS					
5210 FUND TRANSFER		.00	500,000.00	-500,000.00	.00
TOTAL INTERFUND TRANSFERS		.00	500,000.00	-500,000.00	.00
TOTAL OTHER RECEIPTS		.00	500,000.00	-500,000.00	.00
TOTAL RECEIPTS		.00	508,904.14	-508,904.14	.00
TOTAL REVENUES		.00	508,904.14	-508,904.14	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
CONSTRUCTION FUND (360)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
4100 LAND/SITE ACQUISITIONS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 4100 LAND/SITE ACQUISITIONS	.00	.00	.00	.00
4200 LAND IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	2,802.25	-2,802.25	.00
0400	PURCHASED PROPERTY SERVICES	.00	110,110.50	-110,110.50	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	7,592.89	-7,592.89	.00
0840	CONTINGENCY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	120,505.64	-120,505.64	.00
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
	TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	120,505.64	-120,505.64	.00
	TOTAL FOR CONSTRUCTION FUND (360)	.00	388,398.50	-388,398.50	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	2,156.06	-2,156.06	.00
TOTAL EARNINGS ON INVESTMENTS		.00	2,156.06	-2,156.06	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	2,156.06	-2,156.06	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		.00	.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF CONTRIBUTIONS		57,967.04	103,395.42	-45,428.38	178.37
TOTAL REVENUE FOR ON BEHALF PAYMENTS		57,967.04	103,395.42	-45,428.38	178.37
TOTAL REVENUE FROM STATE SOURCES		57,967.04	103,395.42	-45,428.38	178.37
OTHER RECEIPTS					
BOND ISSUANCE					
5110 BOND PRINCIPAL PROCEEDS		.00	.00	.00	.00
TOTAL BOND ISSUANCE		.00	.00	.00	.00
INTERFUND TRANSFERS					
5210 FUND TRANSFER		298,200.84	298,200.84	.00	100.00
TOTAL INTERFUND TRANSFERS		298,200.84	298,200.84	.00	100.00
TOTAL OTHER RECEIPTS		298,200.84	298,200.84	.00	100.00
TOTAL RECEIPTS		356,167.88	403,752.32	-47,584.44	113.36
TOTAL REVENUES		356,167.88	403,752.32	-47,584.44	113.36

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

DEBT SERVICE FUND (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	356,167.88	401,596.26	-45,428.38	112.75
TOTAL 5100 DEBT SERVICE		356,167.88	401,596.26	-45,428.38	112.75
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	84.66	-84.66	.00
TOTAL 5200 FUND TRANSFERS		.00	84.66	-84.66	.00
TOTAL EXPENDITURES		356,167.88	401,680.92	-45,513.04	112.78
TOTAL FOR DEBT SERVICE FUND (400)		.00	2,071.40	-2,071.40	.00

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		140,680.20	-281,902.28	422,582.48	-200.39
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		200.00	.00	200.00	.00
TOTAL EARNINGS ON INVESTMENTS		200.00	.00	200.00	.00
FOOD SERVICE					
1611 REIMBURSABLE SCHOOL LUNCH PRG		2,400.00	2,566.40	-166.40	106.93
1612 REIMBURSABLE SCH BREAKFAST PRG		3,750.00	2,242.25	1,507.75	59.79
1621 NON-REIMBURSABLE LUNCH PRG		6,350.00	6,431.89	-81.89	101.29
1622 NON-REIMBURSABLE BREAKFAST PRG		1,950.00	1,040.50	909.50	53.36
1623 NON-REIMBURSABLE MILK PROGRAM		350.00	.50	349.50	.14
1624 NON-REIMBURSABLE A LA CARTE PRG		.00	.00	.00	.00
1626 NON-REIMB A LA CARTE LUNCH PRG		8,850.00	5,061.22	3,788.78	57.19
1629 NON-REIMBURSABLE OTHER FOOD PRG		19,500.00	15,023.33	4,476.67	77.04
1690 FOOD SERVICE REBATES		.00	.00	.00	.00
TOTAL FOOD SERVICE		43,150.00	32,366.09	10,783.91	75.01
OTHER REVENUE FROM LOCAL SOURCES					
1994 RETURN FOR INSUFFICIENT CHECKS		.00	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		500.00	.00	500.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		500.00	.00	500.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		43,850.00	32,366.09	11,483.91	73.81
REVENUE FROM STATE SOURCES					
EXPENDITURE REIMBURSEMENTS					
3131 MISCELLANEOUS REIMBURSEMENTS		.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00	.00
RESTRICTED					
3200 RESTRICTED STATE REVENUE		9,000.00	6,168.31	2,831.69	68.54
TOTAL RESTRICTED		9,000.00	6,168.31	2,831.69	68.54

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF CONTRIBUTIONS	326,327.16	313,639.42	12,687.74	96.11
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	326,327.16	313,639.42	12,687.74	96.11
	TOTAL REVENUE FROM STATE SOURCES	335,327.16	319,807.73	15,519.43	95.37
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	835,000.00	755,393.93	79,606.07	90.47
	TOTAL RESTRICTED THROUGH THE STATE	835,000.00	755,393.93	79,606.07	90.47
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	60,000.00	49,231.43	10,768.57	82.05
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	60,000.00	49,231.43	10,768.57	82.05
	TOTAL REVENUE FROM FEDERAL SOURCES	895,000.00	804,625.36	90,374.64	89.90
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	401,198.22	-401,198.22	.00
	TOTAL INTERFUND TRANSFERS	.00	401,198.22	-401,198.22	.00
	TOTAL OTHER RECEIPTS	.00	401,198.22	-401,198.22	.00
	TOTAL RECEIPTS	1,274,177.16	1,557,997.40	-283,820.24	122.27
	TOTAL REVENUES	1,414,857.36	1,276,095.12	138,762.24	90.19

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

		BUDGET	YR TO DATE	AVAIL	%
FOOD SERVICE FUND (51)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	350,899.00	342,343.14	8,555.86	97.56
0200	EMPLOYEE BENEFITS	84,281.20	74,871.31	9,409.89	88.84
0280	ON-BEHALF	326,327.16	313,639.42	12,687.74	96.11
0300	PURCHASED PROF AND TECH SERV	7,800.00	4,963.49	2,836.51	63.63
0400	PURCHASED PROPERTY SERVICES	9,000.00	7,984.33	1,015.67	88.71
0500	OTHER PURCHASED SERVICES	5,050.00	2,068.96	2,981.04	40.97
0600	SUPPLIES	551,000.00	469,628.43	81,371.57	85.23
0700	PROPERTY	21,000.00	1,566.00	19,434.00	7.46
0800	DEBT SERVICE AND MISCELLANEOUS	4,500.00	4,073.93	426.07	90.53
TOTAL 3100 FOOD SERVICE OPERATION		1,359,857.36	1,221,139.01	138,718.35	89.80
5200 FUND TRANSFERS					
0900	OTHER ITEMS	55,000.00	54,984.00	16.00	99.97
TOTAL 5200 FUND TRANSFERS		55,000.00	54,984.00	16.00	99.97
TOTAL EXPENDITURES		1,414,857.36	1,276,123.01	138,734.35	90.19
TOTAL FOR FOOD SERVICE FUND (51)		.00	-27.89	27.89	.00

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	328,052.54	-328,052.54	.00
TOTAL 1000 INSTRUCTION	.00	328,052.54	-328,052.54	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	5,590.68	-5,590.68	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	5,590.68	-5,590.68	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	9,114.21	-9,114.21	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	9,114.21	-9,114.21	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	3,511.56	-3,511.56	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	3,511.56	-3,511.56	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	42,130.17	-42,130.17	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	42,130.17	-42,130.17	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	4,433.80	-4,433.80	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	4,433.80	-4,433.80	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	305,106.76	-305,106.76	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	305,106.76	-305,106.76	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	146,941.99	-146,941.99	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	146,941.99	-146,941.99	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	144.00	-144.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GOVERNMENTAL ASSETS (8)				
TOTAL 3300 COMMUNITY SERVICES	.00	144.00	-144.00	.00
TOTAL EXPENDITURES	.00	845,025.71	-845,025.71	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-845,025.71	845,025.71	.00

ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0700	PROPERTY	.00	24,127.99	-24,127.99	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	24,127.99	-24,127.99	.00
TOTAL EXPENDITURES		.00	24,127.99	-24,127.99	.00
TOTAL FOR FOOD SERVICE ASSETS (81)		.00	-24,127.99	24,127.99	.00

BRACKEN COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	15,983,880.51	18,659,975.10	-2,676,094.59	116.74
TOTAL OF EXPENDITURES FUND 1	15,983,880.51	13,541,049.83	2,442,830.68	84.72
TOTAL FOR FUND 1	.00	5,118,925.27	-5,118,925.27	.00
TOTAL OF REVENUES FUND 2	2,085,003.94	1,938,762.51	146,241.43	92.99
TOTAL OF EXPENDITURES FUND 2	2,085,003.94	1,915,558.82	169,445.12	91.87
TOTAL FOR FUND 2	.00	23,203.69	-23,203.69	.00
TOTAL OF REVENUES FUND 21	256,925.00	661,481.17	-404,556.17	257.46
TOTAL OF EXPENDITURES FUND 21	256,925.00	478,483.33	-221,558.33	186.23
TOTAL FOR FUND 21	.00	182,997.84	-182,997.84	.00
TOTAL OF REVENUES FUND 25	58,500.00	112,683.56	-54,183.56	192.62
TOTAL OF EXPENDITURES FUND 25	58,500.00	82,989.88	-24,489.88	141.86
TOTAL FOR FUND 25	.00	29,693.68	-29,693.68	.00
TOTAL OF REVENUES FUND 310	102,445.00	102,445.00	.00	100.00
TOTAL OF EXPENDITURES FUND 310	102,445.00	102,445.00	.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	2,052,258.00	1,586,213.30	466,044.70	77.29
TOTAL OF EXPENDITURES FUND 320	2,052,258.00	1,495,470.84	556,787.16	72.87
TOTAL FOR FUND 320	.00	90,742.46	-90,742.46	.00
TOTAL OF REVENUES FUND 360	.00	508,904.14	-508,904.14	.00
TOTAL OF EXPENDITURES FUND 360	.00	120,505.64	-120,505.64	.00
TOTAL FOR FUND 360	.00	388,398.50	-388,398.50	.00
TOTAL OF REVENUES FUND 400	356,167.88	403,752.32	-47,584.44	113.36
TOTAL OF EXPENDITURES FUND 400	356,167.88	401,680.92	-45,513.04	112.78
TOTAL FOR FUND 400	.00	2,071.40	-2,071.40	.00
TOTAL OF REVENUES FUND 51	1,414,857.36	1,276,095.12	138,762.24	90.19
TOTAL OF EXPENDITURES FUND 51	1,414,857.36	1,276,123.01	138,734.35	90.19
TOTAL FOR FUND 51	.00	-27.89	27.89	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	845,025.71	-845,025.71	.00
TOTAL FOR FUND 8	.00	-845,025.71	845,025.71	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	24,127.99	-24,127.99	.00
TOTAL FOR FUND 81	.00	-24,127.99	24,127.99	.00

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX

GRAND TOTAL OF REVENUES	21,953,869.81	24,337,655.76	-2,383,785.95	110.86
GRAND TOTAL OF EXPENDITURES	21,953,869.81	18,892,120.71	3,061,749.10	86.05

BRACKEN COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTAL	.00	5,445,535.05	-5,445,535.05	.00

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