

WEBSTER COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	2,400,923.83	3,524,312.29	-1,123,388.46	146.79
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX	2,457,945.39	2,822,491.62	-364,546.23	114.83
1113 PSC PROPERTY TAX	687,899.12	431,225.92	256,673.20	62.69
1115 DELINQUENT PROPERTY TAX	81,980.19	65,260.82	16,719.37	79.61
1117 MOTOR VEHICLE TAX	502,951.61	710,037.17	-207,085.56	141.17
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	3,730,776.31	4,029,015.53	-298,239.22	107.99
SALES & USE TAXES				
1121 UTILITIES TAX	798,990.91	850,689.24	-51,698.33	106.47
1121T UTILITY TAX-TELECOM TAX DIST	.00	.00	.00	.00
TOTAL SALES & USE TAXES	798,990.91	850,689.24	-51,698.33	106.47
OTHER TAXES				
1191 OMITTED PROPERTY TAX	18,647.99	4,081.86	14,566.13	21.89
TOTAL OTHER TAXES	18,647.99	4,081.86	14,566.13	21.89
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES	30,284.13	7,098.86	23,185.27	23.44
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	30,284.13	7,098.86	23,185.27	23.44
TUITION				
1310 TUITION FROM INDIVIDUALS	3,000.00	9,800.00	-6,800.00	326.67
TOTAL TUITION	3,000.00	9,800.00	-6,800.00	326.67
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	15,000.00	197,447.00	-182,447.00	999.99
TOTAL EARNINGS ON INVESTMENTS	15,000.00	197,447.00	-182,447.00	999.99
FOOD SERVICE				

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1637	COKE SPONSORSHIP	.00	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00	.00
STUDENT ACTIVITIES					
1750	DONATIONS (STUDENT ACTIVITIES)	.00	.00	.00	.00
1790	COKE BID MONEY ONE YEAR	.00	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1911	BUILDING RENTAL	.00	690.00	-690.00	.00
1912	BUS RENTAL	.00	.00	.00	.00
1919	OTHER RENTAL INCOME	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	200.00	.00	200.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	55,368.77	-55,368.77	.00
1980A	ERATE REIMB OF PRIOR YR EXP	14,580.00	14,580.00	.00	100.00
1990	MISCELLANEOUS REVENUE	5,000.00	5,055.50	-55.50	101.11
1991	TRANSCRIPT FEES	.00	.00	.00	.00
1998	CRIME CHECK/FINGERPRINTING	.00	.00	.00	.00
1999	OTHER MISC REVENUE-USF FUNDS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	19,780.00	75,694.27	-55,914.27	382.68
	TOTAL REVENUE FROM LOCAL SOURCES	4,616,479.34	5,173,826.76	-557,347.42	112.07
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	10,106,226.30	10,250,899.00	-144,672.70	101.43
	TOTAL STATE PROGRAM	10,106,226.30	10,250,899.00	-144,672.70	101.43
OTHER STATE FUNDING					
3122	VOCATIONAL TRANSPORTATION	.00	.00	.00	.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127	FLEXIBLE SPENDING	.00	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	.00	.00	.00
EXPENDITURE REIMBURSEMENTS					
3130	NATIONAL BD CERT REIMBURSEMENT	10,000.00	4,000.00	6,000.00	40.00
3131	STATE MISC.REIMBURSEMENTS	.00	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3131A	STATE REIMB VOC REHAB	12,500.00	11,356.42	1,143.58	90.85
3132	SPEECH LANG STIPEND REIMBURSEM	.00	6,000.00	-6,000.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	22,500.00	21,356.42	1,143.58	94.92
REVENUE IN LIEU OF TAXES/STATE					
3800	IN LIEU OF TAXES-TELECOM TAXES	21,876.72	22,092.48	-215.76	100.99
	TOTAL REVENUE IN LIEU OF TAXES/STATE	21,876.72	22,092.48	-215.76	100.99
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON-BEHALF PAYMENTS	.00	6,955,046.82	-6,955,046.82	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	6,955,046.82	-6,955,046.82	.00
	TOTAL REVENUE FROM STATE SOURCES	10,150,603.02	17,249,394.72	-7,098,791.70	169.93
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	.00	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00	.00
THROUGH INTERMEDIATE AGENCIES					
4700	FAMILY RESOURCE LOCAL GRANT	.00	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00	.00
FEDERAL REIMBURSEMENT					
4800	MEDICAID REIMBURSEMENT	.00	.00	.00	.00
4810	MEDICAID REIM FROM FEDERAL	37,500.00	75,562.62	-38,062.62	201.50
	TOTAL FEDERAL REIMBURSEMENT	37,500.00	75,562.62	-38,062.62	201.50
	TOTAL REVENUE FROM FEDERAL SOURCES	37,500.00	75,562.62	-38,062.62	201.50
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	.00	.00	.00

ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
5220	INDIRECT COSTS TRANSFER	100,000.00	100,000.00	.00	100.00
	TOTAL INTERFUND TRANSFERS	100,000.00	100,000.00	.00	100.00
SALE OR COMP FOR LOSS OF ASSETS					
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	7,366.10	-7,366.10	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	7,366.10	-7,366.10	.00
CAPITAL LEASE PROCEEDS					
5500	CAPTL LEASE PRO KISTA TECH	.00	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	100,000.00	107,366.10	-7,366.10	107.37
	TOTAL RECEIPTS	14,904,582.36	22,606,150.20	-7,701,567.84	151.67
	TOTAL REVENUES	17,305,506.19	26,130,462.49	-8,824,956.30	151.00

WEBSTER COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	6,828,993.27	6,541,159.91	287,833.36	95.79
0200 EMPLOYEE BENEFITS	495,762.44	450,668.30	45,094.14	90.90
0280 ON-BEHALF	.00	5,058,156.38	-5,058,156.38	.00
0300 PURCHASED PROF AND TECH SERV	33,750.00	6,839.49	26,910.51	20.27
0400 PURCHASED PROPERTY SERVICES	71,593.00	94,372.23	-22,779.23	131.82
0500 OTHER PURCHASED SERVICES	33,300.00	25,108.54	8,191.46	75.40
0600 SUPPLIES	144,317.73	48,499.70	95,818.03	33.61
0700 PROPERTY	90,952.00	11,968.06	78,983.94	13.16
0800 DEBT SERVICE AND MISCELLANEOUS	87,890.17	55,749.24	32,140.93	63.43
0840 CONTINGENCY	7,375.00	.00	7,375.00	.00
TOTAL 1000 INSTRUCTION	7,793,933.61	12,292,521.85	-4,498,588.24	157.72
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	999,068.70	950,452.59	48,616.11	95.13
0200 EMPLOYEE BENEFITS	102,133.32	95,612.06	6,521.26	93.61
0280 ON-BEHALF	.00	230,358.39	-230,358.39	.00
0300 PURCHASED PROF AND TECH SERV	39,500.00	29,437.30	10,062.70	74.52
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	5,100.00	5,774.07	-674.07	113.22
0600 SUPPLIES	31,095.00	88.37	31,006.63	.28
0700 PROPERTY	10,000.00	19,357.47	-9,357.47	193.57
TOTAL 2100 STUDENT SUPPORT SERVICES	1,186,897.02	1,331,080.25	-144,183.23	112.15
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	460,239.16	455,169.98	5,069.18	98.90
0200 EMPLOYEE BENEFITS	23,507.86	22,963.87	543.99	97.69
0280 ON-BEHALF	.00	352,621.13	-352,621.13	.00
0300 PURCHASED PROF AND TECH SERV	2,000.00	1,728.00	272.00	86.40
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	6,500.00	5,520.56	979.44	84.93
0600 SUPPLIES	6,305.00	-833.26	7,138.26	-13.22
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	141,014.31	4,369.46	136,644.85	3.10
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	639,566.33	841,539.74	-201,973.41	131.58
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	236,954.00	241,891.28	-4,937.28	102.08
0200 EMPLOYEE BENEFITS	149,681.48	376,982.31	-227,300.83	251.86
0280 ON-BEHALF	.00	13,479.82	-13,479.82	.00
0300 PURCHASED PROF AND TECH SERV	293,700.00	249,431.80	44,268.20	84.93
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	15,500.00	44,703.60	-29,203.60	288.41
0600 SUPPLIES	3,000.00	4,463.22	-1,463.22	148.77

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0700	PROPERTY	30,000.00	1,718.00	28,282.00	5.73
0800	DEBT SERVICE AND MISCELLANEOUS	25,000.00	11,262.54	13,737.46	45.05
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		753,835.48	943,932.57	-190,097.09	125.22
2400 SCHOOL ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	1,086,141.85	1,061,831.69	24,310.16	97.76
0200	EMPLOYEE BENEFITS	132,964.59	129,717.38	3,247.21	97.56
0280	ON-BEHALF	.00	822,603.19	-822,603.19	.00
0300	PURCHASED PROF AND TECH SERV	500.00	420.00	80.00	84.00
0400	PURCHASED PROPERTY SERVICES	100.00	.00	100.00	.00
0500	OTHER PURCHASED SERVICES	9,171.00	6,957.32	2,213.68	75.86
0600	SUPPLIES	1,871.00	794.01	1,076.99	42.44
0700	PROPERTY	5,000.00	933.19	4,066.81	18.66
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		1,235,748.44	2,023,256.78	-787,508.34	163.73
2500 BUSINESS SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	237,758.20	241,457.86	-3,699.66	101.56
0200	EMPLOYEE BENEFITS	83,896.45	82,131.16	1,765.29	97.90
0280	ON-BEHALF	.00	58,521.43	-58,521.43	.00
0300	PURCHASED PROF AND TECH SERV	1,200.00	1,119.24	80.76	93.27
0400	PURCHASED PROPERTY SERVICES	20,000.00	23,899.20	-3,899.20	119.50
0500	OTHER PURCHASED SERVICES	19,000.00	111,999.45	-92,999.45	589.47
0600	SUPPLIES	30,511.66	35,487.30	-4,975.64	116.31
0700	PROPERTY	24,052.14	-18,824.89	42,877.03	-78.27
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		416,418.45	535,790.75	-119,372.30	128.67
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	752,717.00	735,963.19	16,753.81	97.77
0200	EMPLOYEE BENEFITS	283,486.10	258,204.39	25,281.71	91.08
0280	ON-BEHALF	.00	162,072.13	-162,072.13	.00
0300	PURCHASED PROF AND TECH SERV	111,000.00	127,389.81	-16,389.81	114.77
0400	PURCHASED PROPERTY SERVICES	267,550.00	298,332.27	-30,782.27	111.51
0500	OTHER PURCHASED SERVICES	240,655.50	283,659.57	-43,004.07	117.87
0600	SUPPLIES	650,004.00	743,460.34	-93,456.34	114.38
0700	PROPERTY	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		2,305,412.60	2,609,081.70	-303,669.10	113.17
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	718,047.80	660,099.40	57,948.40	91.93
0200	EMPLOYEE BENEFITS	269,934.48	257,506.96	12,427.52	95.40

ANNUAL FINANCIAL REPORT FOR FY 2023

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0280	ON-BEHALF	.00	156,712.61	-156,712.61	.00
0300	PURCHASED PROF AND TECH SERV	26,918.71	33,737.85	-6,819.14	125.33
0400	PURCHASED PROPERTY SERVICES	17,500.00	10,807.70	6,692.30	61.76
0500	OTHER PURCHASED SERVICES	21,050.00	30,233.03	-9,183.03	143.62
0600	SUPPLIES	282,237.31	295,360.23	-13,122.92	104.65
0700	PROPERTY	7,000.00	6,619.43	380.57	94.56
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		1,342,688.30	1,451,077.21	-108,388.91	108.07
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
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	50.00	.00	50.00	.00
TOTAL 3300 COMMUNITY SERVICES		50.00	.00	50.00	.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	145,779.87	197,045.05	-51,265.18	135.17
TOTAL 5200 FUND TRANSFERS		145,779.87	197,045.05	-51,265.18	135.17
5300 CONTINGENCY					
0840	CONTINGENCY	1,485,176.09	.00	1,485,176.09	.00
TOTAL 5300 CONTINGENCY		1,485,176.09	.00	1,485,176.09	.00
TOTAL EXPENDITURES		17,305,506.19	22,225,325.90	-4,919,819.71	128.43
TOTAL FOR GENERAL FUND (1)		.00	3,905,136.59	-3,905,136.59	.00

ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SPECIAL REVENUE (2)					
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
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1925	Private Reim for PD	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	6,000.00	18,868.90	-12,868.90	314.48
1997	OTHER REIMBURSEMENTS	.00	.00	.00	.00
1999	OTHER MISC REVENUE-USF FUNDS	.00	158.69	-158.69	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		6,000.00	19,027.59	-13,027.59	317.13
TOTAL REVENUE FROM LOCAL SOURCES		6,000.00	19,027.59	-13,027.59	317.13
REVENUE FROM STATE SOURCES					
STATE PROGRAM					
3111	SEEK PROGRAM	.00	.00	.00	.00
TOTAL STATE PROGRAM		.00	.00	.00	.00
RESTRICTED					
3200	RESTRICTED STATE REVENUE	1,076,107.00	859,257.35	216,849.65	79.85
TOTAL RESTRICTED		1,076,107.00	859,257.35	216,849.65	79.85
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON-BEHALF PAYMENTS	.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		1,076,107.00	859,257.35	216,849.65	79.85
REVENUE FROM FEDERAL SOURCES					
RESTRICTED DIRECT					

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		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SPECIAL REVENUE (2)					
4300	RESTRICTED DIRECT FEDERAL	167,680.00	127,125.96	40,554.04	75.81
	TOTAL RESTRICTED DIRECT	167,680.00	127,125.96	40,554.04	75.81
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	2,144,377.00	5,288,978.50	-3,144,601.50	246.64
	TOTAL RESTRICTED THROUGH THE STATE	2,144,377.00	5,288,978.50	-3,144,601.50	246.64
	TOTAL REVENUE FROM FEDERAL SOURCES	2,312,057.00	5,416,104.46	-3,104,047.46	234.25
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	45,362.00	46,857.53	-1,495.53	103.30
5253	FLEX FOCUS TRX FROM INST RESOU	.00	.00	.00	.00
5261	FLEX FOCUS TRX TO FF OPERATION	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	45,362.00	46,857.53	-1,495.53	103.30
	TOTAL OTHER RECEIPTS	45,362.00	46,857.53	-1,495.53	103.30
	TOTAL RECEIPTS	3,439,526.00	6,341,246.93	-2,901,720.93	184.36
	TOTAL REVENUES	3,439,526.00	6,341,246.93	-2,901,720.93	184.36

WEBSTER COUNTY BOARD OF EDUCATION



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SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	896,142.88	1,348,831.70	-452,688.82	150.52
0200 EMPLOYEE BENEFITS	314,754.02	468,469.16	-153,715.14	148.84
0300 PURCHASED PROF AND TECH SERV	113,962.55	68,778.97	45,183.58	60.35
0400 PURCHASED PROPERTY SERVICES	5,100.00	.00	5,100.00	.00
0500 OTHER PURCHASED SERVICES	53,484.18	38,724.12	14,760.06	72.40
0600 SUPPLIES	168,477.80	524,183.10	-355,705.30	311.13
0700 PROPERTY	205,070.96	80,348.97	124,721.99	39.18
0800 DEBT SERVICE AND MISCELLANEOUS	4,411.19	158.69	4,252.50	3.60
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	1,761,403.58	2,529,494.71	-768,091.13	143.61
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	48,181.46	89,509.46	-41,328.00	185.78
0200 EMPLOYEE BENEFITS	5,028.21	8,037.65	-3,009.44	159.85
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	4,000.00	456.98	3,543.02	11.42
0600 SUPPLIES	6,000.00	780.97	5,219.03	13.02
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	63,209.67	98,785.06	-35,575.39	156.28
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	677,350.34	524,306.54	153,043.80	77.41
0200 EMPLOYEE BENEFITS	191,112.52	169,804.78	21,307.74	88.85
0300 PURCHASED PROF AND TECH SERV	200,023.27	145,386.81	54,636.46	72.68
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	30,472.81	14,488.85	15,983.96	47.55
0600 SUPPLIES	136,319.64	435,266.91	-298,947.27	319.30
0700 PROPERTY	94,151.61	124,107.00	-29,955.39	131.82
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,329,430.19	1,413,360.89	-83,930.70	106.31
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	50.00	.00	50.00	.00

WEBSTER COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2023

		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE (2)		APPROP	ACTUAL	BUDGET	USED
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	50.00	.00	50.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		100.00	.00	100.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	3,095.00	1,137.30	1,957.70	36.75
0400	PURCHASED PROPERTY SERVICES	7,066.00	1,141.64	5,924.36	16.16
0600	SUPPLIES	550.00	54,316.72	-53,766.72	999.99
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		10,711.00	56,595.66	-45,884.66	528.39
2700 STUDENT TRANSPORTATION					
0100	SALARIES PERSONNEL SERVICES	4,523.57	46,792.09	-42,268.52	999.99
0200	EMPLOYEE BENEFITS	-61.05	17,162.16	-17,223.21	-999.99
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	125,126.00	-125,126.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		4,462.52	189,080.25	-184,617.73	999.99
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	229,277.71	222,561.14	6,716.57	97.07
0200	EMPLOYEE BENEFITS	29,840.57	32,193.20	-2,352.63	107.88
0300	PURCHASED PROF AND TECH SERV	8,448.00	15,958.41	-7,510.41	188.90
0400	PURCHASED PROPERTY SERVICES	500.00	.00	500.00	.00
0500	OTHER PURCHASED SERVICES	29,950.60	27,188.48	2,762.12	90.78
0600	SUPPLIES	70,013.08	77,143.09	-7,130.01	110.18
0700	PROPERTY	2,000.04	.00	2,000.04	.00
0800	DEBT SERVICE AND MISCELLANEOUS	10,750.00	10,191.43	558.57	94.80
TOTAL 3300 COMMUNITY SERVICES		380,780.00	385,235.75	-4,455.75	101.17
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	40,000.00	1,668,694.61	-1,628,694.61	999.99
TOTAL 5200 FUND TRANSFERS		40,000.00	1,668,694.61	-1,628,694.61	999.99
TOTAL EXPENDITURES		3,590,096.96	6,341,246.93	-2,751,149.97	176.63

ANNUAL FINANCIAL REPORT FOR FY 2023

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL FOR SPECIAL REVENUE (2)	-150,570.96	.00	-150,570.96	.00

WEBSTER COUNTY BOARD OF EDUCATION



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DIST ACTIVITY (SPEC REV ANN) (21)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		14,844.50	.00	14,844.50	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
STUDENT ACTIVITIES					
1710	ADMISSIONS	8,466.90	8,466.90	.00	100.00
1730	CLUB & OTHER DUES	.00	.00	.00	.00
1740	STUDENT FEES	9,922.00	9,922.00	.00	100.00
1750	DONATIONS (STUDENT ACTIVITIES)	5,000.00	5,000.00	.00	100.00
1790	DAF Student Act. Inc.	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES		23,388.90	23,388.90	.00	100.00
TOTAL REVENUE FROM LOCAL SOURCES		23,388.90	23,388.90	.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		23,388.90	23,388.90	.00	100.00
TOTAL REVENUES		38,233.40	23,388.90	14,844.50	61.17

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DIST ACTIVITY (SPEC REV ANN) (21)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	600.00	600.00	.00	100.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	634.85	1,628.89	-994.04	256.58
0600 SUPPLIES	14,738.19	5,257.68	9,480.51	35.67
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	40.93	.00	40.93	.00
TOTAL 1000 INSTRUCTION	16,013.97	7,486.57	8,527.40	46.75
2200 INSTRUCTIONAL STAFF SUPP SERV				
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	148.16	.00	148.16	.00
0600 SUPPLIES	16,984.42	10,001.31	6,983.11	58.89
0700 PROPERTY	5,000.00	.00	5,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	50.00	.00	50.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	22,182.58	10,001.31	12,181.27	45.09
2600 PLANT OPERATIONS & MAINTENANCE				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	36.85	.00	36.85	.00
0600 SUPPLIES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	36.85	.00	36.85	.00
TOTAL EXPENDITURES	38,233.40	17,487.88	20,745.52	45.74
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	.00	5,901.02	-5,901.02	.00

WEBSTER COUNTY BOARD OF EDUCATION



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SPECIAL REVENUE SAF (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	329,314.73	-329,314.73	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	15,588.49	-15,588.49	.00
TOTAL EARNINGS ON INVESTMENTS		.00	15,588.49	-15,588.49	.00
STUDENT ACTIVITIES					
1710	ADMISSIONS	.00	68,527.15	-68,527.15	.00
1730	CLUB & OTHER DUES	.00	10,381.50	-10,381.50	.00
1740	STUDENT FEES	.00	126,294.69	-126,294.69	.00
1750	DONATIONS (STUDENT ACTIVITIES)	.00	81,454.19	-81,454.19	.00
1790	OTHER DISTRICT/STUDENT ACT INC	.00	24,258.29	-24,258.29	.00
TOTAL STUDENT ACTIVITIES		.00	310,915.82	-310,915.82	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	45,130.53	-45,130.53	.00
1990	MISCELLANEOUS REVENUE	.00	179,128.29	-179,128.29	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	224,258.82	-224,258.82	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	550,763.13	-550,763.13	.00
TOTAL RECEIPTS		.00	550,763.13	-550,763.13	.00
TOTAL REVENUES		.00	880,077.86	-880,077.86	.00

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SPECIAL REVENUE SAF (25)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	44,162.67	-44,162.67	.00
0500 OTHER PURCHASED SERVICES	.00	24,963.53	-24,963.53	.00
0600 SUPPLIES	.00	216,513.19	-216,513.19	.00
0700 PROPERTY	.00	10,134.60	-10,134.60	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	151,341.15	-151,341.15	.00
TOTAL 1000 INSTRUCTION	.00	447,115.14	-447,115.14	.00
2100 STUDENT SUPPORT SERVICES				
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300 PURCHASED PROF AND TECH SERV	.00	100.00	-100.00	.00
0600 SUPPLIES	.00	5,159.62	-5,159.62	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,246.08	-1,246.08	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	6,505.70	-6,505.70	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0500 OTHER PURCHASED SERVICES	.00	395.10	-395.10	.00
0600 SUPPLIES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	395.10	-395.10	.00
2700 STUDENT TRANSPORTATION				
0500 OTHER PURCHASED SERVICES	.00	1,350.20	-1,350.20	.00
0600 SUPPLIES	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	6,647.93	-6,647.93	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	7,998.13	-7,998.13	.00
2900 OTHER INSTRUCTIONAL				
0300 PURCHASED PROF AND TECH SERV	.00	730.00	-730.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	3,178.46	-3,178.46	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,216.00	-1,216.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	5,124.46	-5,124.46	.00
3900 OTHER NON-INSTRUCTION				

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		BUDGET	YR TO DATE	AVAIL	%
SPECIAL REVENUE SAF (25)		APPROP	ACTUAL	BUDGET	USED
0300	PURCHASED PROF AND TECH SERV	.00	1,228.00	-1,228.00	.00
0500	OTHER PURCHASED SERVICES	.00	2,414.37	-2,414.37	.00
0600	SUPPLIES	.00	22,252.87	-22,252.87	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	12,587.38	-12,587.38	.00
TOTAL 3900 OTHER NON-INSTRUCTION		.00	38,482.62	-38,482.62	.00
TOTAL EXPENDITURES		.00	505,621.15	-505,621.15	.00
TOTAL FOR SPECIAL REVENUE SAF (25)		.00	374,456.71	-374,456.71	.00

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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	199,317.00	199,317.00	.00	100.00
TOTAL RESTRICTED		199,317.00	199,317.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		199,317.00	199,317.00	.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		199,317.00	199,317.00	.00	100.00
TOTAL REVENUES		199,317.00	199,317.00	.00	100.00

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		BUDGET	YR TO DATE	AVAIL	%
CAPITAL OUTLAY FUND (310)		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2300 DISTRICT ADMIN SUPPORT					
0300	PURCHASED PROF AND TECH SERV	35,000.00	.00	35,000.00	.00
0400	PURCHASED PROPERTY SERVICES	71,568.40	63,635.74	7,932.66	88.92
0700	PROPERTY	.00	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		106,568.40	63,635.74	42,932.66	59.71
2700 STUDENT TRANSPORTATION					
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	92,748.60	135,681.26	-42,932.66	146.29
TOTAL 5200 FUND TRANSFERS		92,748.60	135,681.26	-42,932.66	146.29
TOTAL EXPENDITURES		199,317.00	199,317.00	.00	100.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00	.00

WEBSTER COUNTY BOARD OF EDUCATION



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BUILDING FUND (5 CENT LEVY) (320)		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					
AD VALOREM TAXES					
1111	GENERAL PROPERTY TAX	403,516.00	403,516.00	.00	100.00
1111A	GENERAL PROPERTY TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES		403,516.00	403,516.00	.00	100.00
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
1997	OTHER REIMBURSEMENTS	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		403,516.00	403,516.00	.00	100.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	609,013.00	609,013.00	.00	100.00
TOTAL RESTRICTED		609,013.00	609,013.00	.00	100.00
TOTAL REVENUE FROM STATE SOURCES		609,013.00	609,013.00	.00	100.00
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	1,628,694.61	-1,628,694.61	.00

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BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL INTERFUND TRANSFERS	.00	1,628,694.61	-1,628,694.61	.00
TOTAL OTHER RECEIPTS	.00	1,628,694.61	-1,628,694.61	.00
TOTAL RECEIPTS	1,012,529.00	2,641,223.61	-1,628,694.61	260.85
TOTAL REVENUES	1,012,529.00	2,641,223.61	-1,628,694.61	260.85

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
BUILDING FUND (5 CENT LEVY) (320)				
EXPENDITURES				
2300 DISTRICT ADMIN SUPPORT				
0400 PURCHASED PROPERTY SERVICES	.00	76,656.00	-76,656.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	76,656.00	-76,656.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	.00	11,231.63	-11,231.63	.00
0400 PURCHASED PROPERTY SERVICES	.00	1,191,217.28	-1,191,217.28	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	1,202,448.91	-1,202,448.91	.00
5100 DEBT SERVICE				
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
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	1,012,529.00	919,826.79	92,702.21	90.84
TOTAL 5200 FUND TRANSFERS	1,012,529.00	919,826.79	92,702.21	90.84
TOTAL EXPENDITURES	1,012,529.00	2,198,931.70	-1,186,402.70	217.17
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	442,291.91	-442,291.91	.00

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
CONSTRUCTION FUND (360)				
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
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.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				
BOND ISSUANCE				
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5332 LOSS COMP - 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	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

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CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
4200 LAND IMPROVEMENTS					
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
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	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	.00	.00	.00
4700 BUILDING IMPROVEMENTS					
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	.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
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)		.00	.00	.00	.00

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		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
DEBT SERVICE (400)					
REVENUES					
RECEIPTS					
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 PAYMENTS	.00	616,707.69	-616,707.69	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	616,707.69	-616,707.69	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	616,707.69	-616,707.69	.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	1,245,695.47	1,245,695.57	-.10	100.00
	TOTAL INTERFUND TRANSFERS	1,245,695.47	1,245,695.57	-.10	100.00
	TOTAL OTHER RECEIPTS	1,245,695.47	1,245,695.57	-.10	100.00
	TOTAL RECEIPTS	1,245,695.47	1,862,403.26	-616,707.79	149.51
	TOTAL REVENUES	1,245,695.47	1,862,403.26	-616,707.79	149.51

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DEBT SERVICE (400)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
5100 DEBT SERVICE					
0280	ON-BEHALF	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,245,695.47	1,862,403.26	-616,707.79	149.51
TOTAL 5100 DEBT SERVICE		1,245,695.47	1,862,403.26	-616,707.79	149.51
TOTAL EXPENDITURES		1,245,695.47	1,862,403.26	-616,707.79	149.51
TOTAL FOR DEBT SERVICE (400)		.00	.00	.00	.00

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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		717,368.51	2,008,915.92	-1,291,547.41	280.04
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	7,000.00	95,363.97	-88,363.97	999.99
TOTAL EARNINGS ON INVESTMENTS		7,000.00	95,363.97	-88,363.97	999.99
FOOD SERVICE					
1610	Reimbursable Programs	.00	.00	.00	.00
1611	REIMBURSABLE SCHOOL LUNCH PROG	.00	.00	.00	.00
1620	NON-REIM LUNCH PROGRAM	.00	.00	.00	.00
1627	NON-REIMB VENDING MACH PROG	.00	.00	.00	.00
1629	NON-REIMBURSABLE OTHER FOOD PRG	12,000.00	82,747.57	-70,747.57	689.56
1630	SPECIAL FUNCTIONS	.00	.00	.00	.00
1631	CATERING	10,000.00	3,351.43	6,648.57	33.51
1650	SUMMER FEED PROG. LOCAL REV	.00	.00	.00	.00
TOTAL FOOD SERVICE		22,000.00	86,099.00	-64,099.00	391.36
OTHER REVENUE FROM LOCAL SOURCES					
1919	OTHER RENTAL INCOME	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		29,000.00	181,462.97	-152,462.97	625.73
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	10,000.00	11,597.81	-1,597.81	115.98
TOTAL RESTRICTED		10,000.00	11,597.81	-1,597.81	115.98
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON-BEHALF PAYMENTS	.00	97,231.18	-97,231.18	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	97,231.18	-97,231.18	.00

WEBSTER COUNTY BOARD OF EDUCATION



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FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FROM STATE SOURCES		10,000.00	108,828.99	-98,828.99	999.99
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	1,204,443.46	1,806,924.89	-602,481.43	150.02
4500C	CACFP RESTRICTED FED THRU ST	5,000.00	58,985.32	-53,985.32	999.99
4500S	FED REV SUMMER FEED	400,000.00	16,232.00	383,768.00	4.06
TOTAL RESTRICTED THROUGH THE STATE		1,609,443.46	1,882,142.21	-272,698.75	116.94
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950	CHILD NUTR PRG DONATED COMMOD	.00	125,942.00	-125,942.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		.00	125,942.00	-125,942.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		1,609,443.46	2,008,084.21	-398,640.75	124.77
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
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		1,648,443.46	2,298,376.17	-649,932.71	139.43
TOTAL REVENUES		2,365,811.97	4,307,292.09	-1,941,480.12	182.06

ANNUAL FINANCIAL REPORT FOR FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FOOD SERVICE FUND (51)				
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	446,620.77	401,173.25	45,447.52	89.82
0200 EMPLOYEE BENEFITS	175,601.20	148,111.28	27,489.92	84.35
0280 ON-BEHALF	.00	97,231.18	-97,231.18	.00
0300 PURCHASED PROF AND TECH SERV	20,450.00	26,141.70	-5,691.70	127.83
0400 PURCHASED PROPERTY SERVICES	53,950.00	9,359.57	44,590.43	17.35
0500 OTHER PURCHASED SERVICES	16,775.00	2,654.12	14,120.88	15.82
0600 SUPPLIES	1,203,600.00	902,044.78	301,555.22	74.95
0700 PROPERTY	144,700.00	31,066.75	113,633.25	21.47
0800 DEBT SERVICE AND MISCELLANEOUS	4,115.00	354.01	3,760.99	8.60
0840 CONTINGENCY	200,000.00	.00	200,000.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	2,265,811.97	1,618,136.64	647,675.33	71.42
5200 FUND TRANSFERS				
0900 OTHER ITEMS	100,000.00	100,000.00	.00	100.00
TOTAL 5200 FUND TRANSFERS	100,000.00	100,000.00	.00	100.00
TOTAL EXPENDITURES	2,365,811.97	1,718,136.64	647,675.33	72.62
TOTAL FOR FOOD SERVICE FUND (51)	.00	2,589,155.45	-2,589,155.45	.00

WEBSTER COUNTY BOARD OF EDUCATION



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FISCAL AGENT FUND (60)	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
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.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	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

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FISCAL AGENT FUND (60)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3300 COMMUNITY SERVICES					
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR FISCAL AGENT FUND (60)	.00	.00	.00	.00

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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 OR LOSS ON SALE OF EQUIP	.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

ANNUAL FINANCIAL REPORT FOR FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GOVERNMENTAL ASSETS (8)				
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	527,383.80	-527,383.80	.00
TOTAL 1000 INSTRUCTION	.00	527,383.80	-527,383.80	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	13,007.40	-13,007.40	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	13,007.40	-13,007.40	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	11,347.46	-11,347.46	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	11,347.46	-11,347.46	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	252,975.15	-252,975.15	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	252,975.15	-252,975.15	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY	.00	58,643.57	-58,643.57	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	58,643.57	-58,643.57	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	178,055.55	-178,055.55	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	178,055.55	-178,055.55	.00
2900 OTHER INSTRUCTIONAL				
0700 PROPERTY	.00	.00	.00	.00

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GOVERNMENTAL ASSETS (8)				
TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	1,041,412.93	-1,041,412.93	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	-1,041,412.93	1,041,412.93	.00

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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 OR LOSS ON SALE OF EQUIP	.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

ANNUAL FINANCIAL REPORT FOR FY 2023

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
FOOD SERVICE ASSETS (81)				
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700 PROPERTY	.00	32,565.90	-32,565.90	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	32,565.90	-32,565.90	.00
TOTAL EXPENDITURES	.00	32,565.90	-32,565.90	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	.00	-32,565.90	32,565.90	.00

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	17,305,506.19	26,130,462.49	-8,824,956.30	151.00
TOTAL OF EXPENDITURES FUND 1	17,305,506.19	22,225,325.90	-4,919,819.71	128.43
TOTAL FOR FUND 1	.00	3,905,136.59	-3,905,136.59	.00
TOTAL OF REVENUES FUND 2	3,439,526.00	6,341,246.93	-2,901,720.93	184.36
TOTAL OF EXPENDITURES FUND 2	3,590,096.96	6,341,246.93	-2,751,149.97	176.63
TOTAL FOR FUND 2	-150,570.96	.00	-150,570.96	.00
TOTAL OF REVENUES FUND 21	38,233.40	23,388.90	14,844.50	61.17
TOTAL OF EXPENDITURES FUND 21	38,233.40	17,487.88	20,745.52	45.74
TOTAL FOR FUND 21	.00	5,901.02	-5,901.02	.00
TOTAL OF REVENUES FUND 25	.00	880,077.86	-880,077.86	.00
TOTAL OF EXPENDITURES FUND 25	.00	505,621.15	-505,621.15	.00
TOTAL FOR FUND 25	.00	374,456.71	-374,456.71	.00
TOTAL OF REVENUES FUND 310	199,317.00	199,317.00	.00	100.00
TOTAL OF EXPENDITURES FUND 310	199,317.00	199,317.00	.00	100.00
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	1,012,529.00	2,641,223.61	-1,628,694.61	260.85
TOTAL OF EXPENDITURES FUND 320	1,012,529.00	2,198,931.70	-1,186,402.70	217.17
TOTAL FOR FUND 320	.00	442,291.91	-442,291.91	.00
TOTAL OF REVENUES FUND 360	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 360	.00	.00	.00	.00
TOTAL FOR FUND 360	.00	.00	.00	.00
TOTAL OF REVENUES FUND 400	1,245,695.47	1,862,403.26	-616,707.79	149.51
TOTAL OF EXPENDITURES FUND 400	1,245,695.47	1,862,403.26	-616,707.79	149.51
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	2,365,811.97	4,307,292.09	-1,941,480.12	182.06
TOTAL OF EXPENDITURES FUND 51	2,365,811.97	1,718,136.64	647,675.33	72.62
TOTAL FOR FUND 51	.00	2,589,155.45	-2,589,155.45	.00
TOTAL OF REVENUES FUND 60	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 60	.00	.00	.00	.00
TOTAL FOR FUND 60	.00	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	1,041,412.93	-1,041,412.93	.00
TOTAL FOR FUND 8	.00	-1,041,412.93	1,041,412.93	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	32,565.90	-32,565.90	.00
TOTAL FOR FUND 81	.00	-32,565.90	32,565.90	.00

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

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTAL OF REVENUES	24,360,923.56	40,523,008.88	-16,162,085.32	166.34
GRAND TOTAL OF EXPENDITURES	24,511,494.52	33,206,067.20	-8,694,572.68	135.47
GRAND TOTAL	-150,570.96	7,316,941.68	-7,467,512.64	-999.99

** END OF REPORT - Generated by Brandi Burnett **