

WEBSTER COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-133,654.32	3,832,367.60
10	6111	INVESTMENTS	.00	9,673.32
		TOTAL ASSETS	-133,654.32	3,842,040.92
LIABILITIES				
10	7461	ACCR SALARIES & BENEFT PAYABLE	1,403.22	-1,295.31
10	7461AE	A/P AMERICAN EXPRESS FINANCIAL	91.65	-8.33
10	7461GL	GRANGE LIFE INSURANCE	-40.95	-184.05
10	7461NW	NATIONWIDE	363.73	-1,553.75
10	7461SH	ANTHEM ACCOUNTS PAYABLE	4,567.12	-35,346.55
10	7462	A/P KST DEFERRED COMPENSATION	60.00	.00
10	7469A	WORKMAN'S COMPENSATION	-9,962.75	-12,913.49
10	7469B	UNEMPLOYMENT INSURANCE	-1,031.78	-1,163.29
10	7475	CERS WITHHELD PAYABLE	-32,613.02	-57,437.26
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-40,321.00
10	7603	PURCHASE OBLIGATIONS	-36,370.69	16,940.83
		TOTAL LIABILITIES	-73,533.47	-133,282.20
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,155,563.75	-2,096,997.87
10	7602	EXPENDITURES CONTROL	1,326,380.85	2,277,049.46
10	8723	NONSPENDABLE-PREPAIDS	.00	-37,505.60
10	8753	ASSIGNED-PURCH OBL - CURRENT	36,370.69	-16,940.83
10	8770	UNASSIGNED FUND BALANCE	.00	-3,834,363.88
		TOTAL FUND BALANCE	207,187.79	-3,708,758.72
		TOTAL LIABILITIES + FUND BALANCE	133,654.32	-3,842,040.92

BALANCE SHEET FOR 2025 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	62,076.83	-77,602.39
20	6153	ACCOUNTS RECEIVABLE	.00	.04
		TOTAL ASSETS	62,076.83	-77,602.35
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-42,410.34	120,905.20
		TOTAL LIABILITIES	-42,410.34	120,905.20
FUND BALANCE				
20	6302	REVENUES CONTROL	-460,353.73	-715,334.54
20	7602	EXPENDITURES CONTROL	398,276.90	792,836.97
20	8753	ASSIGNED-PURCH OBL - CURRENT	42,410.34	-120,905.20
20	8770	UNASSIGNED FUND BALANCE	.00	99.92
		TOTAL FUND BALANCE	-19,666.49	-43,302.85
		TOTAL LIABILITIES + FUND BALANCE	-62,076.83	77,602.35

BALANCE SHEET FOR 2025 2

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	15,326.15	37,650.93
		TOTAL ASSETS	15,326.15	37,650.93
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	9,837.06	12,005.21
		TOTAL LIABILITIES	9,837.06	12,005.21
FUND BALANCE				
21	6302	REVENUES CONTROL	-23,575.93	-27,575.93
21	7602	EXPENDITURES CONTROL	8,249.78	10,027.56
21	8737	RESTRICTED - OTHER	.00	-20,102.56
21	8753	ASSIGNED-PURCH OBL - CURRENT	-9,837.06	-12,005.21
		TOTAL FUND BALANCE	-25,163.21	-49,656.14
		TOTAL LIABILITIES + FUND BALANCE	-15,326.15	-37,650.93

BALANCE SHEET FOR 2025 2

FUND: 25 SPECIAL REVENUE SAF			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6106 OTHER CASH	.00	405,361.39
		TOTAL ASSETS	.00	405,361.39
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-405,361.39
		TOTAL FUND BALANCE	.00	-405,361.39
		TOTAL LIABILITIES + FUND BALANCE	.00	-405,361.39

BALANCE SHEET FOR 2025 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	210,154.79
		TOTAL ASSETS	.00	210,154.79
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-94,990.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-115,164.79
		TOTAL FUND BALANCE	.00	-210,154.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-210,154.79

BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	370,266.21
		TOTAL ASSETS	.00	370,266.21
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-354,220.00
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-16,046.21
		TOTAL FUND BALANCE	.00	-370,266.21
		TOTAL LIABILITIES + FUND BALANCE	.00	-370,266.21

BALANCE SHEET FOR 2025 2

FUND: 400 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-207,512.50	-510,412.71
		TOTAL ASSETS	-207,512.50	-510,412.71
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	207,512.50	510,412.71
		TOTAL FUND BALANCE	207,512.50	510,412.71
		TOTAL LIABILITIES + FUND BALANCE	207,512.50	510,412.71

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BALANCE SHEET FOR 2025 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-134,891.89	2,772,253.69
51	6171	INVENTORIES FOR CONSUMPTION	.00	54,656.86
51	64000	DEFERRED OUTFLOWS OPEB	.00	116,491.79
51	6400P	DEFERRED OUTFLOWS PENSION	.00	446,182.43
	TOTAL ASSETS		-134,891.89	3,389,584.77
LIABILITIES				
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-14,512.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-75,040.75
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,179,990.02
51	7603	PURCHASE OBLIGATIONS	-86,738.05	677,916.46
51	77000	DEFERRED INFLOW OPEB	.00	-349,140.04
51	7700P	DEFERRED INFLOW PENSION	.00	-217,665.19
	TOTAL LIABILITIES		-86,738.05	-1,158,431.54
FUND BALANCE				
51	6302	REVENUES CONTROL	-35,423.85	-64,025.08
51	7602	EXPENDITURES CONTROL	170,315.74	180,356.63
51	8712	UNRESTRICTED NET ASSETS	.00	-2,928,730.10
51	8737P	REST-OTH UNFUNDED PENSION LIAB	.00	1,259,161.78
51	8753	ASSIGNED-PURCH OBL - CURRENT	86,738.05	-677,916.46
	TOTAL FUND BALANCE		221,629.94	-2,231,153.23
	TOTAL LIABILITIES + FUND BALANCE		134,891.89	-3,389,584.77

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