

| Webster County Board of Education                      |                    |                                       |                 |                     |                                                    |                                                  |  |                                                              |                                   |                                        |
|--------------------------------------------------------|--------------------|---------------------------------------|-----------------|---------------------|----------------------------------------------------|--------------------------------------------------|--|--------------------------------------------------------------|-----------------------------------|----------------------------------------|
| Treasurer's Report                                     |                    |                                       |                 |                     |                                                    |                                                  |  |                                                              |                                   |                                        |
| Statement of Financial Position as of October 31, 2024 |                    |                                       |                 |                     |                                                    |                                                  |  |                                                              |                                   |                                        |
|                                                        | FUND               | 10/01/24<br>Beginning<br>Cash Balance | Receipts<br>(+) | Expenditures<br>(-) | Current Year<br>10/31/24<br>Ending<br>Cash Balance | Prior Year<br>10/31/23<br>Ending<br>Cash Balance |  | FY 2025-> FY<br>2024<br>Net Change<br>Ending<br>Cash Balance | %<br>Change<br>to Total<br>Change | % of<br>Change<br>From<br>25 vs.<br>24 |
| 1                                                      | General Fund       | \$ 3,722,569.24                       | \$ 2,853,573.37 | \$ 2,350,341.91     | \$ 4,225,800.70                                    | \$ 4,646,469.74                                  |  | \$ (420,669.04)                                              |                                   |                                        |
|                                                        | Payroll            | \$ -                                  | \$ 1,663,898.27 | \$ 1,663,898.27     | \$ -                                               | \$ -                                             |  | \$ -                                                         |                                   |                                        |
|                                                        | Investments        | \$ 9,673.32                           | \$ -            | \$ -                | \$ 9,673.32                                        | \$ 9,409.45                                      |  | \$ 263.87                                                    |                                   |                                        |
|                                                        | Sub-Total Gen. Fu  | \$ 3,732,242.56                       | \$ 4,517,471.64 | \$ 4,014,240.18     | \$ 4,235,474.02                                    | \$ 4,655,879.19                                  |  | \$ (420,405.17)                                              | -125%                             | -10%                                   |
| 2                                                      | Special Revenue    | \$ (120,421.32)                       | \$ 355,251.15   | \$ 349,040.90       | \$ (114,211.07)                                    | \$ (324,424.66)                                  |  | \$ 210,213.59                                                | 63%                               | -184%                                  |
| 21                                                     | District Activity  | \$ 31,891.45                          | \$ 531.06       | \$ 10,660.02        | \$ 21,762.49                                       | \$ 19,477.70                                     |  | \$ 2,284.79                                                  | 1%                                | 10%                                    |
| 310                                                    | Capital Outlay     | \$ 210,154.79                         | \$ -            | \$ -                | \$ 210,154.79                                      | \$ 96,100.00                                     |  | \$ 114,054.79                                                | 34%                               | 54%                                    |
| 320                                                    | Building Fund      | \$ 370,266.21                         | \$ -            | \$ -                | \$ 370,266.21                                      | \$ 240,735.95                                    |  | \$ 129,530.26                                                | 39%                               | 35%                                    |
| 400                                                    | Debt Service       | \$ (510,412.71)                       | \$ -            | \$ 443,363.89       | \$ (953,776.60)                                    | \$ (933,736.77)                                  |  | \$ (20,039.83)                                               | -6%                               | 2%                                     |
| 51                                                     | Food Service       | \$ 2,799,341.72                       | \$ 483,682.53   | \$ 444,783.71       | \$ 2,838,240.54                                    | \$ 2,517,936.07                                  |  | \$ 320,304.47                                                | 95%                               | 11%                                    |
|                                                        | Total Cash Balance | \$ 6,513,062.70                       | \$ 5,356,936.38 | \$ 5,262,088.70     | \$ 6,607,910.38                                    | \$ 6,271,967.48                                  |  | \$ 335,942.90                                                |                                   | 5.1%                                   |
|                                                        |                    |                                       |                 | Net Change          | \$ 94,847.68                                       |                                                  |  |                                                              |                                   |                                        |