

| Webster County Board of Education                   |                   |                                       |                 |                     |                                                    |                                                  |                                                              |                                   |                                        |
|-----------------------------------------------------|-------------------|---------------------------------------|-----------------|---------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------------------------------------|-----------------------------------|----------------------------------------|
| Treasurer's Report                                  |                   |                                       |                 |                     |                                                    |                                                  |                                                              |                                   |                                        |
| Statement of Financial Position as of July 31, 2025 |                   |                                       |                 |                     |                                                    |                                                  |                                                              |                                   |                                        |
|                                                     | FUND              | 07/01/25<br>Beginning<br>Cash Balance | Receipts<br>(+) | Expenditures<br>(-) | Current Year<br>07/31/25<br>Ending<br>Cash Balance | Prior Year<br>07/31/24<br>Ending<br>Cash Balance | FY 2026-> FY<br>2025<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      | \$ 3,625,220.57                       | \$ 3,342,538.24 | \$ 3,314,504.64     | \$ 3,653,254.17                                    | \$ 3,966,021.92                                  | \$ (312,767.75)                                              |                                   |                                        |
|                                                     | Payroll           | \$ -                                  | \$ 375,144.05   | \$ 375,144.05       | \$ -                                               | \$ -                                             | \$ -                                                         |                                   |                                        |
|                                                     | Investments       | \$ 9,693.61                           | \$ -            | \$ -                | \$ 9,693.61                                        | \$ 9,673.32                                      | \$ 20.29                                                     |                                   |                                        |
|                                                     | Sub-Total Gen. Fu | \$ 3,634,914.18                       | \$ 3,717,682.29 | \$ 3,689,648.69     | \$ 3,662,947.78                                    | \$ 3,975,695.24                                  | \$ (312,747.46)                                              | -12%                              | -9%                                    |
| 2                                                   | Special Revenue   | \$ 302,805.91                         | \$ 305,250.51   | \$ 817,868.22       | \$ (209,811.80)                                    | \$ (139,679.22)                                  | \$ (70,132.58)                                               | -3%                               | 33%                                    |
| 21                                                  | District Activity | \$ 21,389.58                          | \$ 4,000.00     | \$ 3,143.66         | \$ 22,245.92                                       | \$ 22,324.78                                     | \$ (78.86)                                                   | 0%                                | 0%                                     |
| 310                                                 | Capital Outlay    | \$ -                                  | \$ 93,095.00    | \$ -                | \$ 93,095.00                                       | \$ 210,154.79                                    | \$ (117,059.79)                                              | -4%                               | -126%                                  |
| 320                                                 | Building Fund     | \$ 238,539.69                         | \$ 346,983.00   | \$ -                | \$ 585,522.69                                      | \$ 370,266.21                                    | \$ 215,256.48                                                | 8%                                | 37%                                    |
| 360                                                 | Construction Fund | \$ 3,640,819.72                       | \$ 11,725.33    | \$ 944,428.67       | \$ 2,708,116.38                                    | \$ -                                             | \$ 2,708,116.38                                              | 104%                              | 100%                                   |
| 400                                                 | Debt Service      | \$ -                                  | \$ -            | \$ 318,350.69       | \$ (318,350.69)                                    | \$ (302,900.21)                                  | \$ (15,450.48)                                               | -1%                               | 5%                                     |
| 51                                                  | Food Service      | \$ 3,116,819.48                       | \$ 24,498.52    | \$ 26,301.07        | \$ 3,115,016.93                                    | \$ 2,907,145.58                                  | \$ 207,871.35                                                | 8%                                | 7%                                     |
|                                                     | Total Cash Balanc | \$ 10,955,288.56                      | \$ 4,503,234.65 | \$ 5,799,741.00     | \$ 9,658,782.21                                    | \$ 7,043,007.17                                  | \$ 2,615,775.04                                              |                                   | 27.1%                                  |
|                                                     |                   |                                       |                 | Net Change          | \$ (1,296,506.35)                                  |                                                  |                                                              |                                   |                                        |