Webster County Board of Education

Treasurer's Report

Statement of Financial Position as of August 31, 2025

	FUND	08/01/25 Beginning Cash Balance	Receipts (+)	Expenditures (-)	Current Year 08/31/25 Ending Cash Balance	Prior Year 08/31/24 Ending Cash Balance	FY 2026-> FY 2025 Net Change Ending Cash Balance	% Change to Total Change	% of Change From 25 vs. 24
1	General Fund	$ 3,659,336.05	$ 3,724,901.06	$ 3,993,345.82	$ 3,390,891.29	$ 3,832,241.22	$ (441,349.93)		
	Payroll	$ -	$ 1,560,171.76	$ 1,560,171.76	$ -	$ -	$ -		
	Investments	$ 9,693.61	$ -	$ -	$ 9,693.61	$ 9,673.32	$ 20.29		
	Sub-Total Gen. Fu	$ 3,669,029.66	$ 5,285,072.82	$ 5,553,517.58	$ 3,400,584.90	$ 3,841,914.54	$ (441,329.64)	-48%	-13%
2	Special Revenue	$ (215,893.68)	$ 718,473.84	$ 405,941.41	$ 96,638.75	$ (77,476.01)	$ 174,114.76	19%	180%
21	District Activity	$ 22,245.92	$ 11,081.25	$ 26,468.51	$ 6,858.66	$ 37,650.93	$ (30,792.27)	-3%	-449%
310	Capital Outlay	$ 93,095.00	$ -	$ -	$ 93,095.00	$ 210,154.79	$ (117,059.79)	-13%	-126%
320	Building Fund	$ 585,522.69	$ -	$ -	$ 585,522.69	$ 370,266.21	$ 215,256.48	23%	37%
360	Construction Fund	$ 2,708,116.38	$ 4,370.40	$ 1,748,103.85	$ 964,382.93	$ -	$ 964,382.93	104%	100%
400	Debt Service	$ (318,350.69)	$ -	$ 210,523.75	$ (528,874.44)	$ (510,412.71)	$ (18,461.73)	-2%	3%
51	Food Service	$ 3,115,016.93	$ 38,927.95	$ 203,848.27	$ 2,950,096.61	$ 2,772,253.69	$ 177,842.92	19%	6%
	Total Cash Balanc	$ 9,658,782.21	$ 6,057,926.26	$ 8,148,403.37	$ 7,568,305.10	$ 6,644,351.44	$ 923,953.66		12.2%
				Net Change	$ (2,090,477.11)				