

**WOODFORD COUNTY BOARD OF EDUCATION  
AGENDA ITEM**

**ITEM #: VIII E DATE:** November 17, 2025

**TOPIC/TITLE:** October 2025 Financials

**PRESENTER:** Dr. Josh Rayburn

**ORIGIN:**

- ☐ TOPIC PRESENTED FOR INFORMATION ONLY (No board action required.)
- ☒ ACTION REQUESTED AT THIS MEETING
- ☐ ITEM IS ON THE CONSENT AGENDA FOR APPROVAL
- ☐ ACTION REQUESTED AT FUTURE MEETING: (DATE)
- ☐ BOARD REVIEW REQUIRED BY

- ☒ STATE OR FEDERAL LAW OR REGULATION
- ☐ BOARD OF EDUCATION POLICY
- ☐ OTHER:

**PREVIOUS REVIEW, DISCUSSION OR ACTION:**

- ☐ NO PREVIOUS BOARD REVIEW, DISCUSSION OR ACTION
- ☐ PREVIOUS REVIEW OR ACTION

- ☐ DATE:
- ☐ ACTION:

**BACKGROUND INFORMATION:**

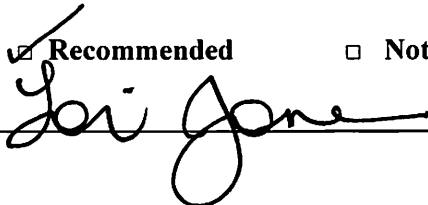
October 2025 financials.

**SUMMARY OF MAJOR ELEMENTS:**

**IMPACT ON RESOURCES:**

**TIMETABLE FOR FURTHER REVIEW OR ACTION:**

**SUPERINTENDENT'S RECOMMENDATION:** ☒ Recommended ☐ Not Recommended



# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE	7,833,476.41	.00	5,027,698.23	4,726,464.00	-301,234.23	106.4
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
AD VALOREM TAXES						
1111 GENERAL PROPERTY TAX	17,530,397.20	.00	.00	19,212,142.00	19,212,142.00	.0
1113 PSC PROPERTY TAX	.00	.00	.00	.00	.00	.0
1115 DELINQUENT PROPERTY TAX	223,108.73	612.82	85,673.82	224,716.28	139,042.46	38.1
1116 DISTILLED SPIRITS TAX	1,578,418.71	.00	.00	1,635,981.00	1,635,981.00	.0
1117 MOTOR VEHICLE TAX	1,757,759.53	191,842.01	422,827.79	1,382,891.00	960,063.21	30.6
1119 FRANCHISE TAX	1,192,784.23	820.25	820.25	657,559.00	656,738.75	.1
1121 UTILITIES TAX	2,289,439.89	165,398.61	341,630.73	2,256,901.00	1,915,270.27	15.1
1121 UTILITY TAX DIRECT PAY	.00	.00	.00	.00	.00	.0
1140 PENALTIES & INTEREST ON TAXES	31,111.68	1.09	1.09	57,559.00	57,557.91	.0
1191 OMITTED PROPERTY TAX	66,165.30	7,928.41	7,938.13	75,000.00	67,061.87	10.6
TOTAL AD VALOREM TAXES	24,669,185.27	366,603.19	858,891.81	25,502,749.28	24,643,857.47	3.4
REVENUE OTHER LOCAL GOVERNMENT UNITS						
1280 REVENUE IN LIEU OF TAXES	140,446.00	.00	5.00	150,000.00	149,995.00	.0
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	140,446.00	.00	5.00	150,000.00	149,995.00	.0
TUITION						
1310 TUITION FROM INDIVIDUALS	62,565.00	2,510.00	33,625.00	67,000.00	33,375.00	50.2
1320 TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00	.00	.0
1330 TUIT FRM OTH GOVT SRCS OUT ST	.00	.00	.00	.00	.00	.0
1340 OTHER TUITION	.00	.00	.00	.00	.00	.0
TOTAL TUITION	62,565.00	2,510.00	33,625.00	67,000.00	33,375.00	50.2
TRANSPORTATION						
1410 TRANSP FEES FROM INDIVIDUALS	-4,009.19	73.56	5,378.76	10,000.00	4,621.24	53.8
1420 TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00	.00	.00	.0
1421 TRN FEE FRM OTH SCH DST IN ST	.00	.00	.00	.00	.00	.0
1430 TRN FEE FRM OTH GVT SRC OUT ST	.00	.00	.00	.00	.00	.0
1441 TRANSPORT FRM NON-PUBLIC SCHS	.00	.00	.00	.00	.00	.0
1442 TRANSPORT FRM FISCAL COURT	10,576.08	.00	.00	10,000.00	10,000.00	.0

# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL TRANSPORTATION	6,566.89	73.56	5,378.76	20,000.00	14,621.24	26.9
EARNINGS ON INVESTMENTS						
1510 INTEREST ON INVESTMENTS	317,357.71	6,658.59	25,914.77	291,037.54	265,122.77	8.9
TOTAL EARNINGS ON INVESTMENTS	317,357.71	6,658.59	25,914.77	291,037.54	265,122.77	8.9
FOOD SERVICE						
1637 NON-REIMB VENDING MACH PROG	54.98	.00	.00	200.00	200.00	.0
TOTAL FOOD SERVICE	54.98	.00	.00	200.00	200.00	.0
STUDENT ACTIVITIES						
1740 OTHER FEES	1,220.83	31.51	-18.30	.00	18.30	.0
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00	.00	.00	.0
1790 OTHER STUDENT ACTIVITY INCOME	.00	.00	.00	.00	.00	.0
TOTAL STUDENT ACTIVITIES	1,220.83	31.51	-18.30	.00	18.30	.0
COMMUNITY SERVICE ACTIVITIES						
1810 DAY CARE FEES	.00	.00	.00	.00	.00	.0
1811 COMMUNITY EDUCATION FEES	.00	.00	.00	.00	.00	.0
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00	.00	.0
OTHER REVENUE FROM LOCAL SOURCES						
1911 RENTAL-COMM ED CTR	.00	.00	.00	.00	.00	.0
1911 BUILDING RENT - C.O.	.00	.00	.00	.00	.00	.0
1911 BUILDING RENT - HIGH SCHOOL	1,500.00	.00	400.00	2,000.00	1,600.00	20.0
1911 BUILDING RENT - HUNTERTOWN	.00	.00	.00	.00	.00	.0
1911 BUILDING RENT - MIDDLE SCHOOL	800.00	.00	200.00	1,000.00	800.00	20.0
1911 RENTAL-NORTHSIDE	350.00	.00	.00	500.00	500.00	.0
1911 BUILDING RENT - PISGAH	.00	.00	.00	.00	.00	.0
1911 BUILDING RENT - SIMMONS	200.00	.00	.00	.00	.00	.0
1911 BUILDING RENT - SOUTHSIDE	.00	.00	.00	.00	.00	.0
1911 RENTAL-TECHNOLOGY CENTER	.00	.00	.00	.00	.00	.0
1912 BUS RENTAL	.00	.00	.00	.00	.00	.0
1919 OTHER RENTAL INCOME	.00	.00	.00	.00	.00	.0
1920 CONTRIBUTIONS/DONATIONS	-250.00	.00	1,000.00	1,000.00	.00	100.0
1925 REIMBURSEMENTS (NON-GVT)	94,036.58	.00	.00	195,620.00	195,620.00	.0
1941 TEXTBOOK SALES	.00	.00	.00	.00	.00	.0
1942 TEXTBOOK RENTALS	.00	.00	.00	.00	.00	.0

# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
1951 MISC REV FRM OTH SCH DST IN ST	.00	.00	.00	.00	.00	.0
1952 MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00	.00	.00	.0
1980 REFUND OF PRIOR YR EXPENDITURE	104,947.96	.00	-36,973.33	90,000.00	126,973.33	-41.1
1990 MISCELLANEOUS REVENUE	53,303.66	1,351.66	29,566.64	50,084.00	20,517.36	59.0
1991 TRANSCRIPT FEES	854.60	.00	.00	.00	.00	.0
1993 OTHER REBATES	16,947.59	1,255.62	3,144.96	15,000.00	11,855.04	21.0
1994 RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00	.00	.00	.0
1997 OTHER REIMBURSEMENTS	46,255.90	112.59	3,720.36	46,750.00	43,029.64	8.0
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES	318,946.29	2,719.87	1,058.63	401,954.00	400,895.37	.3
TOTAL REVENUE FROM LOCAL SOURCES	25,516,342.97	378,596.72	924,855.67	26,432,940.82	25,508,085.15	3.5
REVENUE FROM STATE SOURCES						
STATE PROGRAM						
3111 SEEK PROGRAM	10,258,243.00	841,745.00	3,416,231.00	10,290,225.00	6,873,994.00	33.2
TOTAL STATE PROGRAM	10,258,243.00	841,745.00	3,416,231.00	10,290,225.00	6,873,994.00	33.2
OTHER STATE FUNDING						
3122 VOCATIONAL TRANSPORTATION	143,258.00	.00	.00	140,000.00	140,000.00	.0
3126 SUB SALARY REIMB (STATE)	630.00	.00	.00	250.00	250.00	.0
3127 FLEXIBLE SPENDING REFUND	.00	.00	.00	.00	.00	.0
3129 KSB/KSD TRANSP REIMBURSEMENT	7,825.00	.00	.00	15,000.00	15,000.00	.0
TOTAL OTHER STATE FUNDING	151,713.00	.00	.00	155,250.00	155,250.00	.0
EXPENDITURE REIMBURSEMENTS						
3130 NATL BOARD CERTIFICATION REIMB	40,000.00	.00	.00	49,000.00	49,000.00	.0
3131 MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00	.00	.00	.0
3132 SPEECH LANG PATH REIMBURSEMENT	18,000.00	.00	.00	20,000.00	20,000.00	.0
TOTAL EXPENDITURE REIMBURSEMENTS	58,000.00	.00	.00	69,000.00	69,000.00	.0
REVENUE IN LIEU OF TAXES/STATE						
3800 REVENUE IN LIEU OF TAXES/STATE	68,558.69	5,713.68	22,854.72	73,178.00	50,323.28	31.2
TOTAL REVENUE IN LIEU OF TAXES/STATE	68,558.69	5,713.68	22,854.72	73,178.00	50,323.28	31.2
REVENUE ON BEHALF PAYMENTS						



# WOODFORD COUNTY PUBLIC SCHOOLS

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GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
3900 ON-BEHALF REVENUE	11,743,322.91	.00	.00	10,841,246.31	10,841,246.31	.0
TOTAL REVENUE ON BEHALF PAYMENTS	11,743,322.91	.00	.00	10,841,246.31	10,841,246.31	.0
TOTAL REVENUE FROM STATE SOURCES	22,279,837.60	847,458.68	3,439,085.72	21,428,899.31	17,989,813.59	16.1
REVENUE FROM FEDERAL SOURCES						
FEDERAL REIMBURSEMENT						
4810 MEDICAID REIM FROM FEDERAL	126,132.48	75.00	29,869.84	140,000.00	110,130.16	21.3
TOTAL FEDERAL REIMBURSEMENT	126,132.48	75.00	29,869.84	140,000.00	110,130.16	21.3
TOTAL REVENUE FROM FEDERAL SOURCES	126,132.48	75.00	29,869.84	140,000.00	110,130.16	21.3
OTHER RECEIPTS						
INTERFUND TRANSFERS						
5210 FUND TRANSFER	93,468.00	.00	.00	.00	.00	.0
5220 INDIRECT COSTS TRANSFER	62,096.38	.00	2,756.25	55,441.96	52,685.71	5.0
TOTAL INTERFUND TRANSFERS	155,564.38	.00	2,756.25	55,441.96	52,685.71	5.0
SALE OR COMP FOR LOSS OF ASSETS						
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00	.00	.0
5312 LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00	.00	.0
5331 SALE OF BUILDINGS	.00	.00	.00	.00	.00	.0
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00	.00	.0
5341 SALE OF EQUIPMENT ETC	2,138.00	.00	385.76	4,000.00	3,614.24	9.6
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00	.00	.0
TOTAL SALE OR COMP FOR LOSS OF ASSETS	2,138.00	.00	385.76	4,000.00	3,614.24	9.6
CAPITAL LEASE PROCEEDS						
5500 LEASE PROCEEDS	.00	.00	.00	189,225.00	189,225.00	.0
TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	189,225.00	189,225.00	.0
CAPITAL CONTRIBUTIONS						
5610 CAPITAL CONTRIBUTIONS/DONATONS	.00	.00	.00	.00	.00	.0

# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.00	.0
EXTRAORDINARY ITEMS						
5640 EXTRAORDINARY ITEMS	.00	.00	.00	.00	.00	.0
TOTAL EXTRAORDINARY ITEMS	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	157,702.38	.00	3,142.01	248,666.96	245,524.95	1.3
TOTAL RECEIPTS	48,080,015.43	1,226,130.40	4,396,953.24	48,250,507.09	43,853,553.85	9.1
TOTAL REVENUE	55,913,491.84	1,226,130.40	9,424,651.47	52,976,971.09	43,552,319.62	17.8
TOTAL FOR GENERAL FUND (1)	55,913,491.84	1,226,130.40	9,424,651.47	52,976,971.09	43,552,319.62	17.8

## MONTHLY REPORT - FY 2026 Period 4

### REPORT OPTIONS

Fiscal Year/Period for reports	2026 4
Include page break between funds?	Y
Include expenditure detail?	N
Include Percent Used?	Y
Include Last FY Actuals?	Y
Thru (P)eriod or (T)otal for Year	T
Include Prior FY 2 Actuals?	N
Include Encumbrances?	N

\*\* END OF REPORT - Generated by Mark Patrick \*\*

# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES						
0000 RESTRICT TO REV & BAL SHT ONLY						
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.0
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00	.00	.0
1000 INSTRUCTION						
0100 SALARIES PERSONNEL SERVICES	16,294,034.31	1,387,957.27	4,121,509.44	17,318,105.48	13,196,596.04	23.8
0200 EMPLOYEE BENEFITS	1,342,779.54	91,074.15	407,537.11	1,318,829.19	911,292.08	30.9
0280 ON-BEHALF	6,693,061.81	.00	.00	6,538,097.04	6,538,097.04	.0
0300 PURCHASED PROF AND TECH SERV	88,508.48	89,576.10	93,990.00	87,250.65	-6,739.35	107.7
0400 PURCHASED PROPERTY SERVICES	162,117.53	14,240.24	27,769.61	154,363.76	126,594.15	18.0
0500 OTHER PURCHASED SERVICES	94,758.93	2,985.71	13,999.90	69,690.66	55,690.76	20.1
0600 SUPPLIES	793,544.04	30,888.65	395,807.78	764,894.33	369,086.55	51.8
0700 PROPERTY	49,750.00	3,965.00	9,925.00	6,500.00	-3,425.00	152.7
0800 DEBT SERVICE AND MISCELLANEOUS	125,377.20	11,377.30	41,935.51	142,496.75	100,561.24	29.4
TOTAL 1000 INSTRUCTION	25,643,931.84	1,632,064.42	5,112,474.35	26,400,227.86	21,287,753.51	19.4
2100 STUDENT SUPPORT SERVICES						
0100 SALARIES PERSONNEL SERVICES	3,229,695.33	275,168.16	841,854.17	3,209,928.48	2,368,074.31	26.2
0200 EMPLOYEE BENEFITS	424,923.10	31,472.91	99,282.90	386,369.50	287,086.60	25.7
0280 ON-BEHALF	1,271,835.15	.00	.00	900,294.65	900,294.65	.0
0300 PURCHASED PROF AND TECH SERV	44,527.09	3,355.15	9,198.76	53,320.11	44,121.35	17.3
0400 PURCHASED PROPERTY SERVICES	2,594.01	455.95	615.79	1,000.00	384.21	61.6
0500 OTHER PURCHASED SERVICES	10,047.08	650.18	2,063.99	7,069.28	5,005.29	29.2
0600 SUPPLIES	36,399.94	1,465.40	25,026.05	41,675.51	16,649.46	60.1
0700 PROPERTY	.00	.00	.00	.00	.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	4,733.20	121.42	790.12	1,053.49	263.37	75.0
TOTAL 2100 STUDENT SUPPORT SERVICES	5,024,754.90	312,689.17	978,831.78	4,600,711.02	3,621,879.24	21.3
2200 INSTRUCTIONAL STAFF SUPP SERV						
0100 SALARIES PERSONNEL SERVICES	1,878,277.09	163,075.45	566,915.36	1,891,229.32	1,324,313.96	30.0
0200 EMPLOYEE BENEFITS	228,739.03	14,396.14	73,003.31	206,102.16	133,098.85	35.4
0280 ON-BEHALF	606,891.93	.00	.00	471,497.55	471,497.55	.0
0300 PURCHASED PROF AND TECH SERV	107,508.54	260.00	40,555.24	106,917.33	66,362.09	37.9
0400 PURCHASED PROPERTY SERVICES	2,727.70	4,872.71	5,063.04	.00	-5,063.04	.0
0500 OTHER PURCHASED SERVICES	35,056.38	1,399.91	4,660.54	23,781.83	19,121.29	19.6
0600 SUPPLIES	50,150.51	2,896.65	22,986.68	90,987.88	68,001.20	25.3
0700 PROPERTY	4,039.65	.00	.00	.00	.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	34,778.95	.00	4,146.61	9,035.05	4,888.44	45.9
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,948,169.78	186,900.86	717,330.78	2,799,551.12	2,082,220.34	25.6



# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
2300 DISTRICT ADMIN SUPPORT						
0100 SALARIES PERSONNEL SERVICES	276,346.34	18,912.26	77,932.94	281,092.49	203,159.55	27.7
0200 EMPLOYEE BENEFITS	80,638.11	1,804.60	7,435.58	31,645.63	24,210.05	23.5
0280 ON-BEHALF	-421.81	.00	.00	.00	.00	.0
0300 PURCHASED PROF AND TECH SERV	630,375.58	401,293.48	452,553.48	686,247.78	233,694.30	66.0
0400 PURCHASED PROPERTY SERVICES	10,345.09	613.04	6,234.90	5,000.00	-1,234.90	124.7
0500 OTHER PURCHASED SERVICES	340,186.43	6,235.21	421,637.25	330,840.97	-90,796.28	127.4
0600 SUPPLIES	69,046.27	2,229.57	18,689.30	55,980.00	37,290.70	33.4
0700 PROPERTY	.00	.00	.00	28,000.00	28,000.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	8,452.93	1,016.54	23,733.70	15,040.61	-8,693.09	157.8
0900 OTHER ITEMS	.00	.00	.00	.00	.00	.0
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,414,968.94	432,104.70	1,008,217.15	1,433,847.48	425,630.33	70.3
2400 SCHOOL ADMIN SUPPORT						
0100 SALARIES PERSONNEL SERVICES	1,855,768.97	170,420.88	545,241.33	1,854,799.00	1,309,557.67	29.4
0200 EMPLOYEE BENEFITS	242,380.17	15,830.75	51,827.12	213,521.12	161,694.00	24.3
0280 ON-BEHALF	574,384.31	.00	.00	714,951.29	714,951.29	.0
0300 PURCHASED PROF AND TECH SERV	4,113.91	370.00	2,958.82	2,000.00	-958.82	147.9
0400 PURCHASED PROPERTY SERVICES	5,499.11	773.23	1,399.61	7,000.00	5,600.39	20.0
0500 OTHER PURCHASED SERVICES	8,530.65	198.33	1,371.37	13,494.68	12,123.31	10.2
0600 SUPPLIES	16,230.29	2,223.01	4,686.40	22,700.00	18,013.60	20.6
0700 PROPERTY	.00	.00	.00	.00	.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	8,385.81	488.00	3,093.78	1,627.00	-1,466.78	190.2
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,715,293.22	190,304.20	610,578.43	2,830,093.09	2,219,514.66	21.6
2500 BUSINESS SUPPORT SERVICES						
0100 SALARIES PERSONNEL SERVICES	975,759.21	79,669.81	314,550.99	1,028,636.75	714,085.76	30.6
0200 EMPLOYEE BENEFITS	242,753.95	13,449.83	61,636.36	169,080.80	107,444.44	36.5
0280 ON-BEHALF	323,815.36	.00	.00	250,352.52	250,352.52	.0
0300 PURCHASED PROF AND TECH SERV	83,764.39	2,194.36	4,264.24	68,500.00	64,235.76	6.2
0400 PURCHASED PROPERTY SERVICES	13,152.45	1,607.25	2,540.28	12,250.00	9,709.72	20.7
0500 OTHER PURCHASED SERVICES	185,285.52	1,246.60	6,270.09	166,810.80	160,540.71	3.8
0600 SUPPLIES	406,307.04	10,560.86	222,553.50	397,511.03	174,957.53	56.0
0700 PROPERTY	.00	.00	.00	10,000.00	10,000.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	7,194.60	4,888.22	6,121.22	3,577.00	-2,544.22	171.1
TOTAL 2500 BUSINESS SUPPORT SERVICES	2,238,032.52	113,616.93	617,936.68	2,106,718.90	1,488,782.22	29.3
2600 PLANT OPERATIONS AND MAINTENANCE						
0100 SALARIES PERSONNEL SERVICES	1,894,034.75	187,976.21	698,096.31	2,115,019.97	1,416,923.66	33.0
0200 EMPLOYEE BENEFITS	533,749.05	46,246.48	189,069.25	547,722.70	358,653.45	34.5
0280 ON-BEHALF	781,228.38	.00	.00	780,351.71	780,351.71	.0
0300 PURCHASED PROF AND TECH SERV	119,848.07	3,695.00	5,620.00	7,500.00	1,880.00	74.9

# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
0400 PURCHASED PROPERTY SERVICES	618,048.90	44,075.07	231,256.97	812,808.49	581,551.52	28.5
0500 OTHER PURCHASED SERVICES	629,179.38	11,132.27	421,159.32	584,265.43	163,106.11	72.1
0600 SUPPLIES	1,126,582.28	103,410.39	416,981.10	1,288,064.82	871,083.72	32.4
0700 PROPERTY	281,095.03	.00	29,129.60	35,226.00	6,096.40	82.7
0800 DEBT SERVICE AND MISCELLANEOUS	14,256.25	3,436.75	4,276.75	1,605.33	-2,671.42	266.4
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	5,998,022.09	399,972.17	1,995,589.30	6,172,564.45	4,176,975.15	32.3
2700 STUDENT TRANSPORTATION						
0100 SALARIES PERSONNEL SERVICES	1,627,054.53	133,209.25	438,580.49	1,593,236.83	1,154,656.34	27.5
0200 EMPLOYEE BENEFITS	498,262.41	41,398.12	132,655.21	475,009.09	342,353.88	27.9
0280 ON-BEHALF	1,246,095.91	.00	.00	959,558.89	959,558.89	.0
0300 PURCHASED PROF AND TECH SERV	10,228.56	465.00	2,762.42	12,500.00	9,737.58	22.1
0400 PURCHASED PROPERTY SERVICES	36,512.96	6,232.20	12,515.46	44,500.00	31,984.54	28.1
0500 OTHER PURCHASED SERVICES	158,470.18	3,762.88	181,895.81	160,654.37	-21,241.44	113.2
0600 SUPPLIES	403,661.81	28,764.31	84,357.41	312,250.00	227,892.59	27.0
0700 PROPERTY	577,379.00	.00	.00	.00	.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	24,792.39	2,111.56	12,831.80	51,330.00	38,498.20	25.0
TOTAL 2700 STUDENT TRANSPORTATION	4,582,457.75	215,943.32	865,598.60	3,609,039.18	2,743,440.58	24.0
3100 FOOD SERVICE OPERATION						
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00	.0
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.0
0280 ON-BEHALF	.00	.00	.00	.00	.00	.0
0600 SUPPLIES	.00	.00	.00	.00	.00	.0
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00	.00	.0
3200 DAY CARE OPERATIONS						
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00	.0
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.0
0280 ON-BEHALF	.00	.00	.00	.00	.00	.0
0600 SUPPLIES	.00	.00	.00	.00	.00	.0
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00	.00	.0
3300 COMMUNITY SERVICES						
0100 SALARIES PERSONNEL SERVICES	4,801.76	.00	.00	16,545.00	16,545.00	.0
0200 EMPLOYEE BENEFITS	207.93	.00	.00	617.00	617.00	.0
0280 ON-BEHALF	132,286.99	.00	.00	122,142.66	122,142.66	.0
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	.00	.0
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	.00	.0
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.0
0600 SUPPLIES	.00	.00	.00	.00	.00	.0



# WOODFORD COUNTY PUBLIC SCHOOLS

## MONTHLY REPORT - FY 2026 Period 4

GENERAL FUND (1)	LAST FY Total	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
0700 PROPERTY	.00	.00	.00	.00	.00	.0
0800 DEBT SERVICE AND MISCELLANEOUS	9,840.00	6,140.00	11,940.00	15,000.00	3,060.00	79.6
TOTAL 3300 COMMUNITY SERVICES	147,136.68	6,140.00	11,940.00	154,304.66	142,364.66	7.7
3400 ADULT EDUCATION OPERATIONS						
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00	.00	.0
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.0
0280 ON-BEHALF	.00	.00	.00	.00	.00	.0
0300 PURCHASED PROF AND TECH SERV	30,000.00	.00	.00	16,000.00	16,000.00	.0
0400 PURCHASED PROPERTY SERVICES	19,460.95	.00	.00	.00	.00	.0
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.0
0600 SUPPLIES	4,489.02	133.86	813.22	.00	-813.22	.0
0700 PROPERTY	.00	.00	.00	.00	.00	.0
TOTAL 3400 ADULT EDUCATION OPERATIONS	53,949.97	133.86	813.22	16,000.00	15,186.78	5.1
5200 FUND TRANSFERS						
0900 OTHER ITEMS	95,000.46	95,000.00	95,000.00	146,138.19	51,138.19	65.0
TOTAL 5200 FUND TRANSFERS	95,000.46	95,000.00	95,000.00	146,138.19	51,138.19	65.0
5300 CONTINGENCY						
0840 CONTINGENCY	.00	.00	.00	2,707,775.14	2,707,775.14	.0
TOTAL 5300 CONTINGENCY	.00	.00	.00	2,707,775.14	2,707,775.14	.0
TOTAL EXPENDITURES	50,861,718.15	3,584,869.63	12,014,310.29	52,976,971.09	40,962,660.80	22.7
TOTAL FOR GENERAL FUND (1)	-50,861,718.15	-3,584,869.63	-12,014,310.29	-52,976,971.09	-40,962,660.80	22.7

## MONTHLY REPORT - FY 2026 Period 4

### REPORT OPTIONS

Fiscal Year/Period for reports	2026 4
Include page break between funds?	Y
Include expenditure detail?	N
Include Percent Used?	Y
Include Last FY Actuals? Thru (P)eriod or (T)otal for Year	Y T
Include Prior FY 2 Actuals?	N
Include Encumbrances?	N

\*\* END OF REPORT - Generated by Mark Patrick \*\*



# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

			NET CHANGE	ACCOUNT
FUND: 1 GENERAL FUND			FOR PERIOD	BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,770,625.51	-1,553,547.67
10	6153	ACCOUNTS RECEIVABLE	-4,801.44	11,635.40
	TOTAL ASSETS		-1,775,426.95	-1,541,912.27
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-500,636.93	-500,827.42
10	7421A	ACCOUNTS PAYABLE ACI	15,683.31	-6,282.45
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-324.99	-31,673.15
10	7461H	HEALTH INS EMPLOYEE PAID	-3,137.53	-110,308.72
10	7461W	ACCRUED WORKMEN'S COMPENSATION	-10,490.14	-35,202.42
10	7469	LOCAL TAX WITHHELD PAYABLE	-84,406.00	-84,439.78
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-221.87
10	7472	FICA WITHHELD PAYABLE	.00	226.28
10	7473	STATE TAX WITHHELD PAYABLE	.00	-68.77
10	7474	KTRS WITHHELD PAYABLE	.00	-1,185.87
10	7475	CERS WITHHELD PAYABLE	.00	-23.63
10	7603	PURCHASE OBLIGATIONS	-623,792.27	2,385,432.63
	TOTAL LIABILITIES		-1,207,104.55	1,615,424.83
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,226,130.40	-9,424,651.47
10	7602	EXPENDITURES CONTROL	3,584,869.63	12,014,310.29
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-163,878.38
10	8747AV	COMMITTED-ACCRUED VACATION	.00	-125,601.60
10	8753	ASSIGNED-PURCH OBL - CURRENT	623,792.27	-2,385,432.63
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	145,130.75
10	8770	UNASSIGNED FUND BALANCE	.00	-133,389.52
	TOTAL FUND BALANCE		2,982,531.50	-73,512.56
TOTAL LIABILITIES + FUND BALANCE			1,775,426.95	1,541,912.27

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

FUND: 2      SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-51,275.75	-539,533.50
20	6153	ACCOUNTS RECEIVABLE	34,980.00	233,033.22
TOTAL ASSETS			-16,295.75	-306,500.28
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-70,953.51	-76,972.41
20	7421A	ACCOUNTS PAYABLE ACI	5,300.86	.00
20	7461	ACCR SALARIES & BENEFIT PAYABLE	9,820.11	21,762.59
20	7603	PURCHASE OBLIGATIONS	-31,652.49	310,356.37
TOTAL LIABILITIES			-87,485.03	255,146.55
FUND BALANCE				
20	6302	REVENUES CONTROL	-277,352.96	-1,186,095.36
20	7602	EXPENDITURES CONTROL	349,481.25	1,584,069.42
20	8731	RESTRICTED GRANTS	.00	-338,908.64
20	8753	ASSIGNED-PURCH OBL - CURRENT	31,652.49	-310,356.37
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	302,644.68
TOTAL FUND BALANCE			103,780.78	51,353.73
TOTAL LIABILITIES + FUND BALANCE			16,295.75	306,500.28

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

				NET CHANGE	ACCOUNT
FUND: 21 DISTRICT ACTIVITY FUND				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	8,815.02	511,959.34
	21	6153	ACCOUNTS RECEIVABLE	.00	172.00
		TOTAL ASSETS		8,815.02	512,131.34
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-22,930.35	-22,937.35
	21	7421A	ACCOUNTS PAYABLE ACI	1,598.00	.00
	21	7603	PURCHASE OBLIGATIONS	-35,299.10	96,100.37
		TOTAL LIABILITIES		-56,631.45	73,163.02
FUND BALANCE					
	21	6302	REVENUES CONTROL	-58,743.61	-699,136.48
	21	7602	EXPENDITURES CONTROL	71,260.94	214,677.03
	21	8740	COMMITTED FUND BALANCE	.00	-4,734.54
	21	8753	ASSIGNED-PURCH OBL - CURRENT	35,299.10	-96,100.37
		TOTAL FUND BALANCE		47,816.43	-585,294.36
		TOTAL LIABILITIES + FUND BALANCE		-8,815.02	-512,131.34

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		96,196.43	640,423.64
		TOTAL ASSETS		96,196.43	640,423.64
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		-9,759.95	-10,631.95
25	7421A	ACCOUNTS PAYABLE ACI		1,386.83	-1,601.34
25	7603	PURCHASE OBLIGATIONS		141,476.43	268,799.81
		TOTAL LIABILITIES		133,103.31	256,566.52
FUND BALANCE					
25	6302	REVENUES CONTROL		-158,538.39	-852,926.34
25	7602	EXPENDITURES CONTROL		70,715.08	224,629.49
25	8730	RESTRICTED FUND BALANCE		.00	15,130.50
25	8753	ASSIGNED-PURCH OBL - CURRENT		-141,476.43	-268,799.81
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	-15,024.00
		TOTAL FUND BALANCE		-229,299.74	-896,990.16
		TOTAL LIABILITIES + FUND BALANCE		-96,196.43	-640,423.64



BALANCE SHEET FOR 2026 4

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	179,911.00
		TOTAL ASSETS		.00	179,911.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-179,911.00
		TOTAL FUND BALANCE		.00	-179,911.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-179,911.00

## BALANCE SHEET FOR 2026 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	63,504.00
			TOTAL ASSETS	.00	63,504.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-63,504.00
			TOTAL FUND BALANCE	.00	-63,504.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-63,504.00

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

			NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND			FOR PERIOD	BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	3,004,680.53
	TOTAL ASSETS		.00	3,004,680.53
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-955,290.43	-955,290.43
36	7603	PURCHASE OBLIGATIONS	-820,334.53	1,263,848.77
	TOTAL LIABILITIES		-1,775,624.96	308,558.34
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-34,629.65
36	7602	EXPENDITURES CONTROL	955,290.43	1,427,348.67
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,442,109.12
36	8753	ASSIGNED-PURCH OBL - CURRENT	820,334.53	-1,263,848.77
	TOTAL FUND BALANCE		1,775,624.96	-3,313,238.87
	TOTAL LIABILITIES + FUND BALANCE		.00	-3,004,680.53

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-1,730,060.12
			TOTAL ASSETS	.00	-1,730,060.12
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	1,730,060.12
			TOTAL FUND BALANCE	.00	1,730,060.12
			TOTAL LIABILITIES + FUND BALANCE	.00	1,730,060.12



# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	140,012.16	44,873.35
51	6104	PETTY CASH	.00	1,535.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	67,302.79
51	64000	DEFER OUTFLOW RES-OPEB	.00	138,188.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	465,053.00
51	65410	NET OPEB ASSET	.00	42,091.00
TOTAL ASSETS			140,012.16	759,043.14
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-89,237.55	-89,237.55
51	7421A	ACCOUNTS PAYABLE ACI	1,194.86	-1,314.35
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-30,273.44
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,453,812.00
51	7603	PURCHASE OBLIGATIONS	22,804.76	314,839.31
51	77000	DEFER INFLW OF RES OPEB	.00	-449,677.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-259,000.00
TOTAL LIABILITIES			-65,237.93	-1,968,475.03
FUND BALANCE				
51	6302	REVENUES CONTROL	-277,578.22	-698,471.07
51	7602	EXPENDITURES CONTROL	225,608.75	756,273.60
51	87370	RESTRICTED-OPEB	.00	269,398.00
51	8737P	RESTRICTED-PENSIONS	.00	1,247,759.00
51	8739I	RES NET POSITION-FS INVENTORY	.00	-50,688.33
51	8753	ASSIGNED-PURCH OBL - CURRENT	-22,804.76	-314,839.31
TOTAL FUND BALANCE			-74,774.23	1,209,431.89
TOTAL LIABILITIES + FUND BALANCE			-140,012.16	-759,043.14

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 4

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-16,905.16	788,070.71
52	64000	DEFER OUTFLOW RES-OPEB	.00	76,899.00
52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	258,792.00
52	65410	NET OPEB ASSET	.00	23,423.00
TOTAL ASSETS			-16,905.16	1,147,184.71
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-7,026.88	-7,026.88
52	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-16,846.50
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-809,014.00
52	7603	PURCHASE OBLIGATIONS	1,377.17	19,266.56
52	77000	DEFER INFLW OF RES OPEB	.00	-250,235.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-144,128.00
TOTAL LIABILITIES			-5,649.71	-1,207,983.82
FUND BALANCE				
52	6302	REVENUES CONTROL	-55,133.90	-1,003,302.65
52	7602	EXPENDITURES CONTROL	79,065.94	239,105.32
52	8737O	RESTRICTED-OPEB	.00	149,913.00
52	8737P	RESTRICTED-PENSIONS	.00	694,350.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,377.17	-19,266.56
TOTAL FUND BALANCE			22,554.87	60,799.11
TOTAL LIABILITIES + FUND BALANCE			16,905.16	-1,147,184.71

## BALANCE SHEET FOR 2026 4

FUND: 53 COMMUNITY EDUCATION FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-576.88	17,929.18
	TOTAL ASSETS		-576.88	17,929.18
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	-5,974.85	-5,974.85
53	7603	PURCHASE OBLIGATIONS	-930.00	150.00
	TOTAL LIABILITIES		-6,904.85	-5,824.85
FUND BALANCE				
53	7602	EXPENDITURES CONTROL	6,551.73	6,642.97
53	8739	RESTRICTED NET ASSETS	.00	-18,597.30
53	8753	ASSIGNED-PURCH OBL - CURRENT	930.00	-150.00
	TOTAL FUND BALANCE		7,481.73	-12,104.33
	TOTAL LIABILITIES + FUND BALANCE		576.88	-17,929.18

\*\* END OF REPORT - Generated by Mark Patrick \*\*