Webster County Board of Education

Treasurer's Report

Statement of Financial Position as of December 31, 2025

	FUND	12/01/25 Beginning Cash Balance	Receipts (+)	Expenditures (-)	Current Year 12/31/25 Ending Cash Balance	Prior Year 12/31/24 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	$ 5,250,422.82	$ 1,879,202.06	$ 2,024,978.96	$ 5,104,645.92	$ 5,036,134.44	$ 68,511.48		
	Payroll	$ -	$ 1,870,523.20	$ 1,870,523.20	$ -	$ -	$ -		
	Investments	$ 9,693.61	$ -	$ -	$ 9,693.61	$ 9,693.61	$ -		
	Sub-Total Gen. Fu	$ 5,260,116.43	$ 3,749,725.26	$ 3,895,502.16	$ 5,114,339.53	$ 5,045,828.05	$ 68,511.48	14%	1%
2	Special Revenue	$ 33,728.68	$ 328,135.22	$ 453,735.63	$ (91,871.73)	$ (56,289.18)	$ (35,582.55)	-7%	39%
21	District Activity	$ 20,333.64	$ -	$ 1,293.68	$ 19,039.96	$ 24,950.67	$ (5,910.71)	-1%	-31%
310	Capital Outlay	$ 93,095.00	$ -	$ -	$ 93,095.00	$ 210,154.79	$ (117,059.79)	-24%	-126%
320	Building Fund	$ (489,415.03)	$ -	$ -	$ (489,415.03)	$ (108,066.23)	$ (381,348.80)	-77%	78%
360	Construction Fund	$ 521,654.63	$ 1,815.03	$ -	$ 523,469.66	$ (160,046.41)	$ 683,516.07	138%	131%
400	Debt Service	$ 293,033.18	$ -	$ 70,271.95	$ 222,761.23	$ 147,710.84	$ 75,050.39	15%	34%
51	Food Service	$ 3,038,514.76	$ 211,876.28	$ 144,975.01	$ 3,105,416.03	$ 2,895,870.10	$ 209,545.93	42%	7%
	Total Cash Balanc	$ 8,771,061.29	$ 4,291,551.79	$ 4,565,778.43	$ 8,496,834.65	$ 8,000,112.63	$ 496,722.02		5.8%
				Net Change	$ (274,226.64)				