

Woodford County Public Schools

FINANCIAL *UPDATES*

December 2025

Presented December 2025



Monthly Budget Report- November 2025



MONTHLY REPORT - FY 2026 Period 5

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL RECEIPTS	45,106,092.12	20,932,720.11	15,619,370.82	20,046,453.45	47,890,979.09	27,844,525.64
TOTAL REVENUE	55,682,689.06	28,766,196.52	15,619,370.82	25,074,151.68	52,773,546.57	27,699,394.89

MONTHLY REPORT - FY 2026 Period 5

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5300 CONTINGENCY						
0840	.00	.00	.00	.00	2,504,350.62	2,504,350.62
TOTAL 5300 CONTINGENCY	.00	.00	.00	.00	2,504,350.62	2,504,350.62
TOTAL EXPENDITURES	47,861,110.67	14,795,000.34	2,956,509.58	14,970,609.55	52,773,546.57	37,802,937.02
TOTAL FOR GENERAL FUND (1)	7,821,578.39	13,971,196.18	12,662,861.24	10,103,542.13	.00	-10,103,542.13

Monthly Budget Report- December 2025



MONTHLY REPORT - FY 2026 Period 6

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL RECEIPTS	45,106,092.12	24,781,629.15	3,153,831.83	23,199,910.28	47,274,384.09	24,074,473.81
TOTAL REVENUE	55,682,689.06	32,615,105.56	3,153,831.83	28,227,608.51	52,156,951.57	23,929,343.06

MONTHLY REPORT - FY 2026 Period 6

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
5300 CONTINGENCY						
0840	.00	.00	.00	.00	1,887,755.62	1,887,755.62
TOTAL 5300 CONTINGENCY	.00	.00	.00	.00	1,887,755.62	1,887,755.62
TOTAL EXPENDITURES	47,861,110.67	17,766,029.92	2,968,443.15	17,939,386.30	52,156,951.57	34,217,565.27
TOTAL FOR GENERAL FUND (1)	7,821,578.39	14,849,075.64	185,388.68	10,288,222.21	.00	-10,288,222.21

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	FY26 Budget	FY26 Actual	FY26 YTD % of Budget	FY 25 YTD % of Budget	% of Change
Total Revenues (Less Beg. Balance) Page 5	\$37,049,733	\$20,046,453.45	54%	72%	-18%
Total Expenses (Less Contingency) Page 9	\$39,427,950	\$14,970,609.55	38%	40%	-2%
General Fund Balance	(\$2,378,217)	\$5,075,844			
Contingency	\$2,504,351				

Excludes all on behalf payments

Monthly Budget Report- December 2025



	FY26 Budget	FY26 Actual	FY26 YTD % of Budget	FY 25 YTD % of Budget	% of Change
Total Revenues (Less Beg. Balance) Page 5	\$36,537,138	\$23,199,910	63%	72%	-8%
Total Expenses (Less Contingency) Page 9	\$39,531,950	\$17,260,524	45%	48%	-3%
General Fund Balance	(\$2,994,812)	\$5,260,524			
Contingency	\$1,887,756				

Excludes all on behalf payments

Monthly Budget Report- December 2025

Tax Collection

VENDOR	DESCRIPTION	AMOUNT
SHERIFF	PENALTIES & INTEREST ON TAX	
1140	12/4/25	\$ 5,964.16
1140	12/4/25	\$ 29.01
SHERIFF	FRANCHISE TAX	
1119	12/4/25	\$ 96,158.00
SHERIFF	GENERAL PROPERTY TAX	
1111	12/4/25	\$ 1,941,865.47
CO CLERK	MOTOR VEHICLE TAX	
1117	12/23/25	\$ 105,732.14
KY REVENUE	MOTOR VEHICLE TAX	
1117		
CO CLERK	DELINQUENT PROPERTY TAX	
1115		
KY REVENUE	OMITTED PROPERTY TAX	
1191		
UTILITY GROSS TAX	UTILITY TAX	
1121	12/2/25	\$ 158,697.07
KY FINANCE TELECOM	REVENUE IN LIEU OF TAXES	
3800	12/24/25	\$ 5,713.68
LAKESHORE TAX PILOT	REVENUE IN LIEU OF TAXES	
1280		

Revenue= Fund 1 & Fund 320

\$ 2,314,159.53



Monthly Budget Report- December 2025

Tax Collection

MONTHLY REPORT - FY 2026 Period 6

GENERAL FUND (1)		PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE
AD VALOREM TAXES					
1111	GRP TAX	16,817,696.58	15,534,363.63	1,941,865.47	16,190,443.08
1113	PSCRPT TAX	.00	.00	.00	.00
1115	DLQ TAX	218,222.52	88,620.45	.00	85,673.82
1116	DISTL TAX	1,417,102.01	1,578,418.71	.00	.00
1117	MV TAX	1,818,050.51	603,082.28	105,732.14	646,069.12
1119	FRANCHISE	877,677.41	385,006.52	96,158.00	96,978.25
1121	UTIL TAX	2,063,492.99	966,255.61	158,697.07	687,805.42
1121	UTIL DIREC	.00	.00	.00	.00
1140	PEN & INT	26,354.61	24,906.46	5,993.17	13,444.70
1191	OMIT TAX	40,111.68	27,627.77	.00	7,938.13
TOTAL AD VALOREM TAXES		23,278,708.31	19,208,281.43	2,308,445.85	17,728,352.52
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280	IN LIEU OF	235,036.27	.00	.00	144,497.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		235,036.27	.00	.00	144,497.00
REVENUE IN LIEU OF TAXES/STATE					
3800	REV INLIEU	68,544.60	34,277.64	5,713.68	34,282.08

Monthly Tax Total
\$2,314,159.53

MONTHLY REPORT - FY 2026 Period 6

BUILDING FUND (5 CENT LEVY) (3)		PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE
AD VALOREM TAXES					
1111	GRP TAX	3,625,816.00	3,962,560.00	.00	4,460,592.00

Revenue exists In Fund 1 & Fund 320



Monthly Budget Report- December 2025

Tax Collection

TOTALS	
PENALTIES & INTEREST ON TAX	\$ 13,444.70
FRANCHISE TAX	\$ 96,978.25
GENERAL PROPERTY TAX	\$ 20,651,035.08
MOTOR VEHICLE TAX	\$ 646,069.12
DELINQUENT PROPERTY TAX	\$ 85,673.82
OMITTED PROPERTY TAX	\$ 7,938.13
UTILITY TAX	\$ 687,805.42
REVENUE IN LIEU OF TAXES	\$ 178,779.08

\$ 22,367,723.60

Revenue= Fund 1 & Fund 320

Obj.

1140

1119

1111

1117

1115

1191

1121

3800

1280



Monthly Budget Report- December 2025

Tax Collection



VENDOR	DESCRIPTION	AMOUNT
SHERIFF	PENALTIES & INTEREST ON TAX	
1140	10/9/25	\$ 1.09
1140	11/5/25	\$ 7,450.44
1140	12/4/25	\$ 5,964.16
1140	12/4/25	\$ 29.01
SHERIFF	FRANCHISE TAX	
1119	10/9/25	\$ 820.25
1119	12/4/25	\$ 96,158.00
SHERIFF	GENERAL PROPERTY TAX	
1111	11/5/25	\$ 18,709,169.61
1111	12/4/25	\$ 1,941,865.47
CO CLERK	MOTOR VEHICLE TAX	
1117	8/11/25	\$ 128,388.50
1117	9/11/25	\$ 102,597.28
1117	10/15/25	\$ 114,804.03
1117	11/10/25	\$ 117,509.19
1117	12/23/25	\$ 105,732.14
KY REVENUE	MOTOR VEHICLE TAX	
1117	10/20/25	\$ 77,037.98

CO CLERK	DELINQUENT PROPERTY TAX	
1115	8/11/25	\$ 23,314.02
1115	9/11/25	\$ 61,746.98
1115	10/15/25	\$ 612.82
KY REVENUE	OMITTED PROPERTY TAX	
1191	9/5/25	\$ 9.72
1191	10/20/25	\$ 7,928.41
UTILITY GROSS TAX	UTILITY TAX	
1121	9/2/25	\$ 176,232.12
1121	10/1/25	\$ 165,398.61
1121	11/3/25	\$ 187,477.62
1121	12/2/25	\$ 158,697.07
KY FINANCE TELECOM	REVENUE IN LIEU OF TAXES	
3800	7/30/25	\$ 5,713.68
3800	8/26/25	\$ 5,713.68
3800	9/24/25	\$ 5,713.68
3800	10/27/25	\$ 5,713.68
3800	11/25/25	\$ 5,713.68
3800	12/24/25	\$ 5,713.68
LAKESHORE TAX PILOT	REVENUE IN LIEU OF TAXES	
1280	9/22/25	\$ 5.00
1280	11/7/25	\$ 144,492.00

\$ 22,367,723.60

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Fund 2- Special Revenue

	Revenue	Expenditures
Fund 2 MTD	\$244,247.68	\$379,651.15
Fund 2 YTD	\$1,985,340.73	\$2,414,664.55

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SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR SPECIAL REVENUE (2)	382.38	-113,871.74	-135,403.47	-429,323.82	.00	429,323.82



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Fund 21- District Activity Fund

	Revenue	Expenditures
Fund 21 MTD	\$37,188.63	\$39,391.34
Fund 21 YTD	\$323,960.70	\$287,491.31



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DISTRICT ACTIVITY FUND (21)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR DISTRICT ACTIVITY FUND (21)	387,090.93	527,435.19	-2,202.71	480,671.25	-500.00	-481,171.25



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Fund 25- School Activity Fund

	Revenue	Expenditures
Fund 25 MTD	\$72,637.71	\$77,222.20
Fund 25 YTD	\$561,902.89	\$390,447.92



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SCHOOL ACTIVITY FUND (25)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR SCHOOL ACTIVITY FUND (25)	431,659.36	601,595.19	-4,584.49	640,200.25	.00	-640,200.25



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Fund 51- Food Service

	Revenue	Expenditures
Fund 51 MTD	\$218,236.21	\$186,913.35
Fund 51 YTD	\$1,157,705.08	\$1,174,581.75



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FOOD SERVICE FUND (51)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR FOOD SERVICE FUND (51) -870,344.21		225,041.03	31,322.86	20,528.58	.00	-20,528.58



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Fund 52- ETC

	Revenue	Expenditures
Fund 52 MTD	\$59,629.25	\$72,590.44
Fund 52 YTD	\$312,962.99	\$377,129.69



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DAY CARE OPERATIONS (52)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL FOR DAY CARE OPERATIONS (52) 282,769.19		998,714.25	-12,961.19	736,186.51	.00	-736,186.51

