

Woodford County Public Schools

FINANCIAL UPDATES

January 2026

Presented February 2026



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



Monthly Budget Report- January 2026



MONTHLY REPORT - FY 2026 Period 7

	PRIOR	LAST FY	MONTH	YEAR	BUDGET	AVAILABLE
TOTAL RECEIPTS	45,106,092.12	25,891,386.46	5,007,536.14	28,243,254.39	47,274,384.09	19,031,129.70
TOTAL REVENUE	55,682,689.06	33,724,862.87	5,007,536.14	33,231,978.62	52,117,977.57	18,885,998.95

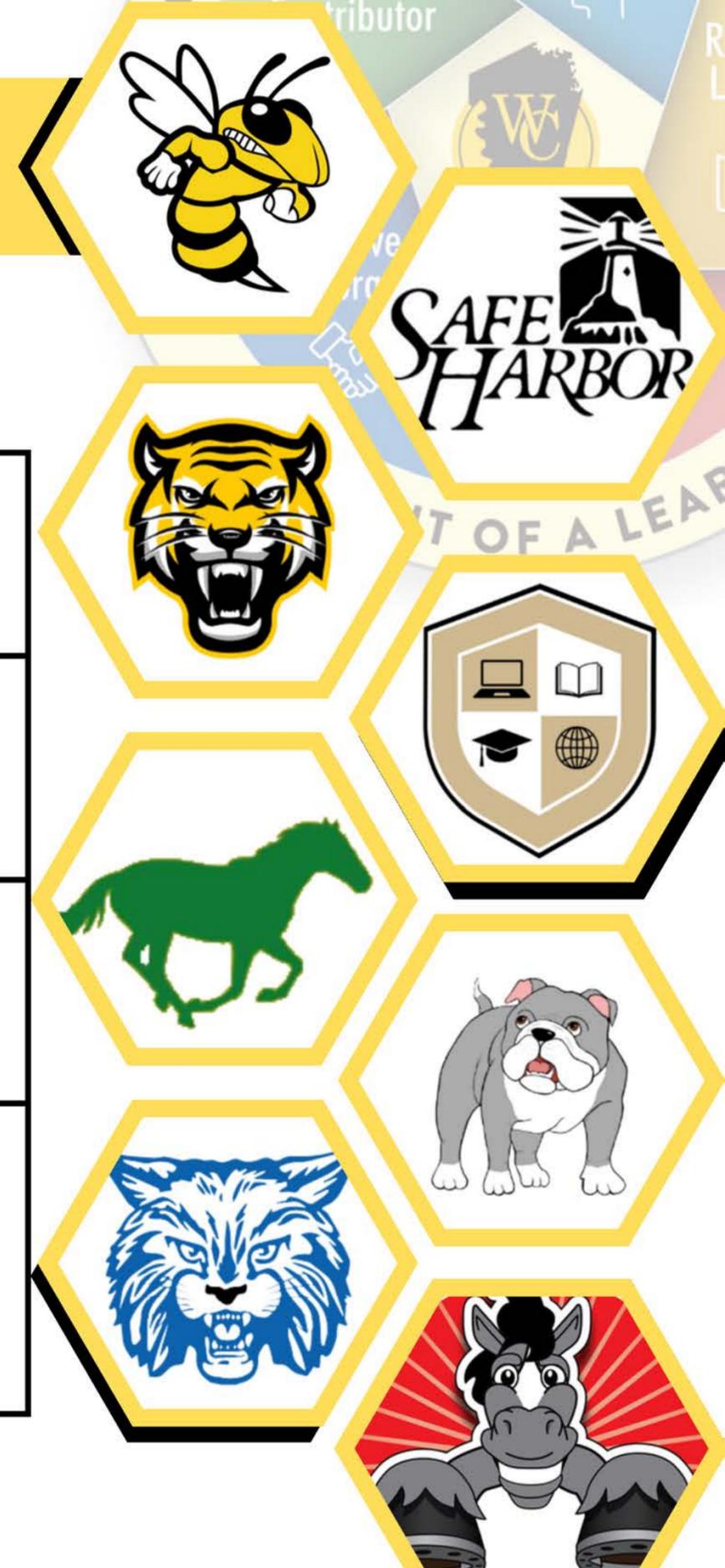


MONTHLY REPORT - FY 2026 Period 7

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	1,812,881.62	1,812,881.62
TOTAL 5300 CONTINGENCY	.00	.00	.00	.00	1,812,881.62	1,812,881.62
TOTAL EXPENDITURES	47,861,110.67	20,822,682.24	2,988,260.66	20,927,493.28	52,117,977.57	31,190,484.29
TOTAL FOR GENERAL FUND (1)	7,821,578.39	12,902,180.63	2,019,275.48	12,304,485.34	.00	-12,304,485.34



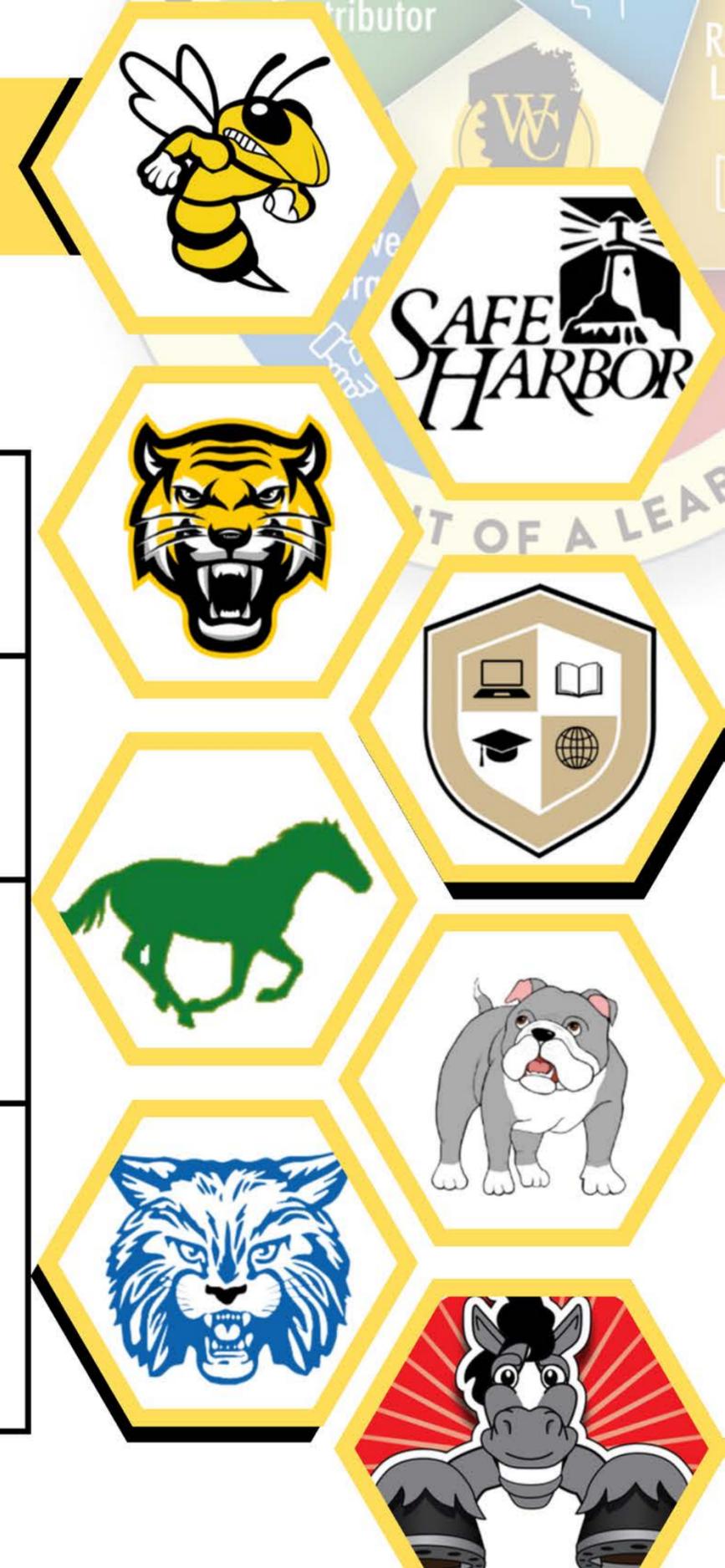
Monthly Budget Report- December 2025



	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- January 2026



	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	\$28,243,254	77%	75%	3%
Total Expenses (Less Contingency) Page 9	\$39,567,850	\$20,927,493	53%	57%	-4%
General Fund Balance	(\$3,030,712)	\$7,315,761			
Contingency	\$1,812,882				

Excludes all on behalf payments

Monthly Budget Report- January 2026

Tax Collection

VENDOR	DESCRIPTION	AMOUNT
SHERIFF	PENALTIES & INTEREST ON TAX	
1140	1/8/26	\$1,066.57
1140	1/8/26	\$2,063.84
SHERIFF	FRANCHISE TAX	
1119	1/8/26	\$42,324.66
SHERIFF	GENERAL PROPERTY TAX	
1111	1/8/26	\$1,005,730.29
SHERIFF	DISTILLED SPIRITS	
1116	1/8/26	\$2,703,694.14
CO CLERK	MOTOR VEHICLE TAX	
1117	1/13/26	\$102,827.44
KY REVENUE	MOTOR VEHICLE TAX	
1117	1/13/26	\$47,095.13
1117	1/28/26	\$44,563.42
UTILITY GROSS TAX	UTILITY TAX	
1121	1/2/26	\$166,500.08
3800	1/26/26	\$5,713.68

Revenue= Fund 1 & Fund 320

\$4,121,579.25



Monthly Budget Report- January 2026

Tax Collection

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GRP TAX	16,817,696.58	15,534,363.63	1,005,730.29	17,196,173.37
1113 PSCRIP 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	2,703,694.14	2,703,694.14
1117 MV TAX	1,818,050.51	603,082.28	194,485.99	840,555.11
1119 FRANCHISE	877,677.41	385,006.52	42,324.66	139,302.91
1121 UTIL TAX	2,063,492.99	1,168,096.33	166,500.08	854,305.50
1121 UTIL DIREC	.00	.00	.00	.00
1140 PEN & INT	26,354.61	24,906.46	3,130.41	16,575.11
1191 OMIT TAX	40,111.68	27,627.77	.00	7,938.13
TOTAL AD VALOREM TAXES	23,278,708.31	19,410,122.15	4,115,865.57	21,844,218.09
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	39,990.58	5,713.68	39,995.76

**Monthly Tax Total
\$4,121,579.25**

MONTHLY REPORT - FY 2026 Period 7

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- January 2026

Tax Collection

TOTALS		Obj.
PENALTIES & INTEREST ON TAX	\$16,575.11	1140
FRANCHISE TAX	\$139,302.91	1119
GENERAL PROPERTY TAX	\$21,656,765.37	1111
DISTILLED SPIRITS	\$2,703,694.14	1116
MOTOR VEHICLE TAX	\$840,555.11	1117
DELINQUENT PROPERTY TAX	\$85,673.82	1115
OMITTED PROPERTY TAX	\$7,938.13	1191
UTILITY TAX	\$854,305.50	1121
REVENUE IN LIEU OF TAXES	\$184,492.76	3800

Revenue= Fund 1 & Fund 320 \$26,489,302.85



Monthly Budget Report- January 2026

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
1140	1/8/26	\$1,066.57
1140	1/8/26	\$2,063.84
	Total	\$16,575.11
SHERIFF	FRANCHISE TAX	
1119	10/9/25	\$820.25
1119	12/4/25	\$96,158.00
1119	1/8/26	\$42,324.66
	Total	\$139,302.91
SHERIFF	GENERAL PROPERTY TAX	
1111	11/5/25	\$18,709,169.61
1111	12/4/25	\$1,941,865.47
1111	1/8/26	\$1,005,730.29
	Total	\$21,656,765.37
SHERIFF	DISTILLED SPIRITS	
1116	1/8/26	\$2,703,694.14
	Total	\$2,703,694.14
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
1117	1/13/26	\$102,827.44
	Total	\$671,858.58
KY REVENUE	MOTOR VEHICLE TAX	
1117	10/20/25	\$77,037.98
1117	1/13/26	\$47,095.13
1117	1/28/26	\$44,563.42
	Total	\$168,696.53

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
	Total	\$85,673.82
KY REVENUE	OMITTED PROPERTY TAX	
1191	9/5/25	\$9.72
1191	10/20/25	\$7,928.41
	Total	\$7,938.13
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
1121	1/2/26	\$166,500.08
	Total	\$854,305.50
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
3800	1/26/26	\$5,713.68
	Total	\$39,995.76
LAKESHORE TAX PILOT	REVENUE IN LIEU OF TAXES	
1280	9/22/25	\$5.00
1280	11/7/25	\$144,492.00
	Total	\$144,497.00

\$26,489,302.85



Monthly Budget Report- January 2026

Fund 2- Special Revenue

	Revenue	Expenditures
Fund 2 MTD	\$213,828.66	\$444,427.03
Fund 2 YTD	\$2,199,169.39	2,859,245.26

MONTHLY REPORT - FY 2026 Period 7

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	-265,876.98	-230,598.37	-660,075.87	.00	660,075.87



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Fund 21- District Activity Fund

	Revenue	Expenditures
Fund 21 MTD	\$20,163.28	\$22,612.07
Fund 21 YTD	\$344,301.59	\$310,103.38

MONTHLY REPORT - FY 2026 Period 7

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	493,082.80	-2,448.79	478,400.07	-500.00	-478,900.07



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Fund 25- School Activity Fund

	Revenue	Expenditures
Fund 25 MTD	\$85,438.40	\$105,960.88
Fund 25 YTD	\$647,341.29	\$496,408.80

MONTHLY REPORT - FY 2026 Period 7

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	601,319.97	-20,522.48	619,677.77	.00	-619,677.77



Monthly Budget Report- January 2026

Fund 51- Food Service

	Revenue	Expenditures
Fund 51 MTD	\$163,792.42	\$213,422.62
Fund 51 YTD	\$1,313,158.76	\$1,388,004.37

MONTHLY REPORT - FY 2026 Period 7

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	233,915.93	-49,630.20	-37,440.36	.00	37,440.36



Monthly Budget Report- January 2026

Fund 52- ETC

	Revenue	Expenditures
Fund 52 MTD	\$47,769.75	\$66,098.07
Fund 52 YTD	\$360,819.28	\$443,227.76



MONTHLY REPORT - FY 2026 Period 7

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	980,359.33	-18,328.32	717,944.73	.00	-717,944.73

