

Woodford County Public Schools

FINANCIAL UPDATES

February 2026

Presented March 2026



Monthly Budget Report- February 2026



MONTHLY REPORT - FY 2026 Period 8

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	29,180,028.25	1,704,382.48	29,947,636.87	47,274,384.09	17,326,747.22
TOTAL REVENUE	55,682,689.06	37,013,504.66	1,704,382.48	34,936,361.10	52,117,977.57	17,181,616.47



MONTHLY REPORT - FY 2026 Period 8

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	24,050,852.48	2,595,814.12	23,523,307.40	52,117,977.57	28,594,670.17
TOTAL FOR GENERAL FUND (1)	7,821,578.39	12,962,652.18	-891,431.64	11,413,053.70	.00	-11,413,053.70



Monthly Budget Report- February 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	\$29,947,636	82%	84%	-2%
Total Expenses (Less Contingency) Page 9	\$39,531,950	\$24,050,852	60%	65%	-5%
General Fund Balance	(\$2,994,812)	\$6,424,329			
Contingency	\$1,812,881				

Excludes all on behalf payments



Monthly Budget Report- February 2026

Tax Collection

Vendor	Description	Amount
Sheriff	Penalties & Interest on Tax	
1140	2/5/26	\$563.28
1140	2/5/26	\$618.57
Sheriff	Franchise Tax	
1119	2/5/2026	\$28,106.92
Sheriff	General Property Tax	
1111	2/5/2026	\$455,108.59
CO Clerk	Motor Vehice Tax	
1117	2/13/2026	\$106,417.97
KY Revenue	Omitted Tax	
1191	2/2/26	\$3,721.31
Utility Gross Tax	Utility Tax	
1121	2/2/2026	\$210,515.34

\$805,051.98

Revenue= Fund 1 & Fund 320



Monthly Budget Report- February 2026

Tax Collection

MONTHLY REPORT - FY 2026 Period 8

GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
REVENUES						
0999 BEGINNING BALANCE						
TOTAL 0999 BEGINNING BALANCE	10,576,596.94	7,833,476.41	.00	4,988,724.23	4,843,593.48	-145,130.75
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
AD VALOREM TAXES						
1111 GRP TAX	16,817,696.58	17,032,737.02	455,108.59	17,651,281.96	18,443,404.00	792,122.04
1113 PSCRIP TAX	.00	.00	.00	.00	.00	.00
1115 DLQ TAX	218,222.52	88,974.97	.00	85,673.82	224,716.28	139,042.46
1116 DISTL TAX	1,417,102.01	1,578,418.71	.00	2,703,694.14	1,904,062.00	-799,632.14
1117 MV TAX	1,818,050.51	831,990.43	106,417.97	946,973.08	1,686,586.00	739,612.92
1119 FRANCHISE	877,677.41	701,818.36	38,106.05	127,800.87	766,310.00	109,000.17
1121 UTIL TAX	2,063,492.99	1,404,509.32	210,515.34	1,064,820.84	2,256,901.00	1,192,080.16
1121 UTIL DIREC	.00	.00	.00	.00	.00	.00
1140 PEN & INT	26,354.61	29,413.60	1,181.85	17,756.96	57,559.00	39,802.04
1191 OMIT TAX	40,111.68	40,753.89	3,721.31	11,659.44	75,000.00	63,340.56
TOTAL AD VALOREM TAXES	23,278,708.31	21,798,616.30	805,051.98	22,649,270.07	25,413,538.28	2,764,268.21
REVENUE OTHER LOCAL GOVERNMENT UNITS						
1280 IN LIEU OF	235,036.27	.00	.00	144,497.00	150,000.00	5,503.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	235,036.27	.00	.00	144,497.00	150,000.00	5,503.00
REVENUE IN LIEU OF TAXES/STATE						
3800 REV INLIEU	68,544.60	45,703.97	5,713.68	45,713.68	45,709.44	73,178.00

Monthly Tax Total
\$805,051.98

Yearly Tax Total
\$27,069,904.51

MONTHLY REPORT - FY 2026 Period 8

BUILDING FUND (5 CENT LEVY) (3 FY 2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
AD VALOREM TAXES						
1111 GRP TAX	3,625,816.00	3,962,560.00	.00	4,460,592.00	4,230,428.00	-230,164.00
TOTAL AD VALOREM TAXES	3,625,816.00	3,962,560.00	.00	4,460,592.00	4,230,428.00	-230,164.00

Revenue exists In Fund 1 & Fund 320

pg. 1

pg. 27



Monthly Budget Report- February 2026

Tax Collection- FYTD

Totals		
General Property Tax	1111	\$17,651,281.96
Delinquent Property Tax	1115	\$85,673.82
Distilled Spirits	1116	\$2,703,694.14
Motor Vehicle Tax	1117	\$946,973.08
Franchise Tax	1119	\$167,409.83
Utility Tax	1121	\$1,064,820.84
Penalties & Interest on Tax	1140	\$17,756.96
Omit Tax	1191	\$11,659.44
Revenue in Lieu of Taxes	1280	\$144,497.00
	3800	\$45,709.44
AD Valorem General Property Tax	320-1111	\$4,230,428.00
		\$27,069,904.51

Revenue= Fund 1 & Fund 320



Monthly Budget Report- February 2026

Tax Collection

Vendor	Description	Amount	Totals
Sheriff	Penalties & Interest on Tax		
1140	10/9/2025	\$1.09	\$17,756.96
	11/5/2025	\$7,450.44	
	12/4/2025	\$5,964.16	
	12/4/2025	\$29.01	
	1/8/2026	\$1,066.57	
	1/8/2026	\$2,063.84	
	2/5/2026	\$563.28	
	2/5/2026	\$618.57	
Sheriff	Franchise Tax		
1119	10/9/2025	\$820.25	\$167,409.83
	12/4/2025	\$96,158.00	
	1/8/2026	\$42,324.66	
	2/5/2026	\$28,106.92	
Sheriff	General Property Tax		
1111	11/5/2025	\$14,248,577.81	\$21,881,710.16
	12/4/2025	\$1,941,865.47	
	1/8/2026	\$1,005,730.29	
	2/5/2026	\$455,108.59	
1111-320	11/5/2025	\$4,230,428.00	
Sheriff	Delinquent Tax		
1116	1/8/2026	\$85,673.62	\$85,673.62
Sheriff	Distilled Spirits		
1116	1/8/2026	\$2,703,694.14	\$2,703,694.14

Vendor	Description	Amount	Totals
CO Clerk	Motor Vehicle Tax		
1117	8/11/2025	\$128,388.50	\$778,276.55
	9/11/2025	\$102,597.28	
	10/15/2025	\$114,804.03	
	11/10/2025	\$117,509.19	
	12/23/2025	\$105,732.14	
	1/13/2026	\$102,827.44	
	2/13/2026	\$106,417.97	
KY Revenue	Motor Vehicle Tax		
1117	10/20/2025	\$77,037.98	\$168,696.53
	1/13/2026	\$47,095.13	
	1/28/2026	\$44,563.42	
KY Revenue	Omitted Tax		
1191	9/5/25	\$9.72	\$11,659.44
	10/20/2025	\$7,928.41	
	2/2/26	\$3,721.31	
Utility Gross Tax	Utility Tax		
1121	9/2/2025	\$176,232.12	\$1,064,820.84
	10/1/2025	\$165,398.61	
	11/3/2025	\$187,477.62	
	12/2/2025	\$158,697.07	
	1/2/2026	\$166,500.08	
	2/2/2026	\$210,515.34	

Vendor	Description	Amount	Totals
CO Clerk	Revenue in Lieu of Taxes		
3700	7/30/2025	\$5,713.68	\$45,709.44
	8/26/2025	\$5,713.68	
	9/24/2025	\$5,713.68	
	10/27/2025	\$5,713.68	
	11/25/2026	\$5,713.68	
	12/24/2025	\$5,713.68	
	1/26/2026	\$5,713.68	
	2/25/2026	\$5,713.68	
Lakeshore Plot	Revenue in Lieu of Taxes		
1280	9/22/2025	\$5.00	\$144,497.00
	11/7/2025	\$144,492.00	

\$27,069,904.51



Monthly Budget Report- February 2026

Fund 2- Special Revenue

	Revenue	Expenditures
Fund 2 MTD	\$758,815.35	\$620,058.67
Fund 2 YTD	\$2,957,984.74	\$3,479,303.39

MONTHLY REPORT - FY 2026 Period 8

SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL REVENUE	5,870,767.44	3,018,227.79	758,815.35	2,957,984.74	4,781,780.80	1,823,796.06
TOTAL EXPENDITURES	5,870,385.06	3,066,452.12	620,058.67	3,479,303.93	4,781,780.80	1,302,476.87

pg. 12 & 16



Monthly Budget Report- February 2026

Fund 21- District Activity Fund

	Revenue	Expenditures
Fund 21 MTD	\$73,715.36	\$81,995.09
Fund 21 YTD	\$862,218.81	\$392,098.47



MONTHLY REPORT - FY 2026 Period 8

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL REVENUE	813,114.69	691,190.57	73,715.36	862,218.81	943,099.19	80,880.38
TOTAL EXPENDITURES	426,023.76	204,111.05	81,995.09	392,098.47	943,599.19	551,500.72



Monthly Budget Report- February 2026

Fund 25- School Activity Fund

	Revenue	Expenditures
Fund 25 MTD	\$104,094.01	\$178,730.28
Fund 25 YTD	\$1,220,180.58	\$675,139.08



MONTHLY REPORT - FY 2026 Period 8

SCHOOL ACTIVITY FUND (25)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL REVENUE	1,543,863.36	1,185,612.45	104,094.01	1,220,180.58	1,711,921.06	491,740.48
TOTAL EXPENDITURES	1,112,204.00	665,389.61	178,730.28	675,139.08	1,711,921.06	1,036,781.98



Monthly Budget Report- February 2026

Fund 51- Food Service

	Revenue	Expenditures
Fund 51 MTD	\$160,764.15	\$191,070.88
Fund 51 YTD	\$1,511,328.16	\$1,579,075.25



MONTHLY REPORT - FY 2026 Period 8

FOOD SERVICE FUND (51)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL REVENUE	3,736,408.26	1,705,810.89	160,764.15	1,511,328.16	3,104,017.06	1,592,688.90
TOTAL EXPENDITURES	4,606,752.47	1,477,038.03	191,070.88	1,579,075.25	3,104,017.06	1,524,941.81



Monthly Budget Report- February 2026

Fund 52- ETC

	Revenue	Expenditures
Fund 52 MTD	\$52,853.25	\$50,747.43
Fund 52 YTD	\$1,214,025.74	\$493,975.19



MONTHLY REPORT - FY 2026 Period 8

DAY CARE OPERATIONS (52)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET
TOTAL REVENUE	1,276,985.25	1,390,691.47	52,853.25	1,214,025.74	1,343,177.00	129,151.26
TOTAL EXPENDITURES	994,216.06	428,539.87	50,747.43	493,975.19	1,343,177.00	849,201.81

