Webster County Board of Education

Trial Balance

Statement of Financial Position as of September 30, 2026

	FUND	09/01/26 Beginning Cash Balance	Receipts (+)	Expenditures (-)	Current Year 09/30/26 Ending Cash Balance		Prior Year 09/30/25 Ending Cash Balance		FY 2027-> FY 2026 Net Change Ending Cash Balance	% Change to Total Change	% of Change From 27 vs. 26
1	General Fund	$ 3,432,762.27	$ 1,608,976.16	$ 1,752,276.22	$ 3,289,462.21		$ 3,450,928.38		$ (161,466.17)		
	Payroll	$ -	$ 1,745,138.32	$ 1,745,138.32	$ -		$ -		$ -		
	Investments	$ 9,693.61	$ -	$ -	$ 9,693.61		$ 9,693.61		$ -		
	Sub-Total Gen. Fu	$ 3,442,455.88	$ 3,354,114.48	$ 3,497,414.54	$ 3,299,155.82		$ 3,460,621.99		$ (161,466.17)	42%	-5%
2	Special Revenue	$ 271,397.74	$ 124,037.11	$ 256,454.33	$ 138,980.52		$ 35,373.98		$ 103,606.54	-27%	75%
21	District Activity	$ 18,643.34	$ 4,190.84	$ 1,129.59	$ 21,704.59		$ 17,846.37		$ 3,858.22	-1%	18%
310	Capital Outlay	$ (91,969.00)	$ -	$ -	$ (91,969.00)		$ 93,095.00		$ (185,064.00)	49%	201%
320	Building Fund	$ 659,338.97	$ -	$ -	$ 659,338.97		$ 585,522.69		$ 73,816.28	-19%	11%
360	Construction Func	$ 315,244.01	$ 1,052.03	$ -	$ 316,296.04		$ 783,276.79		$ (466,980.75)	122%	-148%
400	Debt Service	$ (561,788.90)	$ -	$ 79,322.19	$ (641,111.09)		$ (606,515.19)		$ (34,595.90)	9%	5%
51	Food Service	$ 3,218,051.18	$ 168,696.76	$ 175,053.46	$ 3,211,694.48		$ 2,926,110.80		$ 285,583.68	-75%	9%
	Total Cash Balanc	$ 7,271,373.22	$ 3,652,091.22	$ 4,009,374.11	$ 6,914,090.33		$ 7,295,332.43		$ (381,242.10)		-5.5%
				Net Change	$ (357,282.89)						