Webster County Board of Education

Trial Balance

Statement of Financial Position as of October 31, 2026

	FUND	10/01/26 Beginning Cash Balance	Receipts (+)	Expenditures (-)	Current Year 10/31/26 Ending Cash Balance		Prior Year 10/31/25 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	$ 3,289,462.21	$ 2,230,850.72	$ 2,848,253.00	$ 2,672,059.93		$ 4,201,946.96		$ (1,529,887.03)		
	Payroll	$ -	$ 1,754,701.26	$ 1,754,701.26	$ -		$ -		$ -		
	Investments	$ 9,693.61	$ -	$ -	$ 9,693.61		$ 9,693.61		$ -		
	Sub-Total Gen. Fu	$ 3,299,155.82	$ 3,985,551.98	$ 4,602,954.26	$ 2,681,753.54		$ 4,211,640.57		$ (1,529,887.03)	121%	-57%
2	Special Revenue	$ 138,980.52	$ 191,259.45	$ 279,533.04	$ 50,706.93		$ (100,608.52)		$ 151,315.45	-12%	298%
21	District Activity	$ 21,704.59	$ 9,384.19	$ 18,031.84	$ 13,056.94		$ 16,231.54		$ (3,174.60)	0%	-24%
310	Capital Outlay	$ (91,969.00)	$ -	$ -	$ (91,969.00)		$ 93,095.00		$ (185,064.00)	15%	201%
320	Building Fund	$ 659,338.97	$ 488,963.00	$ 1,319,739.65	$ (171,437.68)		$ (489,415.03)		$ 317,977.35	-25%	-185%
360	Construction Func	$ 316,296.04	$ 1,174.34	$ -	$ 317,470.38		$ 590,110.10		$ (272,639.72)	21%	-86%
400	Debt Service	$ (641,111.09)	$ 1,349,120.89	$ 421,107.59	$ 286,902.21		$ 293,033.18		$ (6,130.97)	0%	-2%
51	Food Service	$ 3,211,694.48	$ 253,734.31	$ 198,771.34	$ 3,266,657.45		$ 3,008,252.87		$ 258,404.58	-20%	8%
	Total Cash Balanc	$ 6,914,090.33	$ 6,279,188.16	$ 6,840,137.72	$ 6,353,140.77		$ 7,622,339.71		$ (1,269,198.94)		-20.0%
				Net Change	$ (560,949.56)						