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WOODFORD COUNTY PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	13,175,434.03	17,311,642.00
10	6153	ACCOUNTS RECEIVABLE	2,478.80	9,083.07
TOTAL ASSETS			<u>13,177,912.83</u>	<u>17,320,725.07</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	3,039.86	.00
10	7421A	ACCOUNTS PAYABLE ACI	-11,777.37	-29,635.31
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-1,739.64	-3,231.45
10	7461H	HEALTH INS EMPLOYEE PAID	1,019.13	-88,767.72
10	7461W	ACCRUED WORKMEN'S COMPENSATION	-13,854.38	87,129.87
10	7469	LOCAL TAX WITHHELD PAYABLE	-63,417.80	-126,651.23
10	7472	FICA WITHHELD PAYABLE	.00	-13,574.61
10	7475	CERS WITHHELD PAYABLE	14,154.92	14,154.92
10	7603	PURCHASE OBLIGATIONS	-113,791.11	1,589,480.37
TOTAL LIABILITIES			<u>-186,366.39</u>	<u>1,428,904.84</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-15,704,764.10	-27,518,555.07
10	7602	EXPENDITURES CONTROL	2,599,426.55	10,625,586.16
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-190,489.31
10	8747AV	COMMITTED-ACCRUED VACATION	.00	-134,586.32
10	8753	ASSIGNED-PURCH OBL - CURRENT	113,791.11	-1,589,480.37
10	8770	UNASSIGNED FUND BALANCE	.00	57,895.00
TOTAL FUND BALANCE			<u>-12,991,546.44</u>	<u>-18,749,629.91</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-13,177,912.83</u>	<u>=====</u> <u>-17,320,725.07</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	270,368.80	407,912.82
	TOTAL ASSETS		270,368.80	407,912.82
LIABILITIES				
20	7421A	ACCOUNTS PAYABLE ACI	-2,722.70	-6,658.56
20	7461	ACCR SALARIES & BENEFIT PAYABLE	13,067.54	-23,253.28
20	7603	PURCHASE OBLIGATIONS	-5,161.76	184,324.73
	TOTAL LIABILITIES		5,183.08	154,412.89
FUND BALANCE				
20	6302	REVENUES CONTROL	-667,394.44	-2,895,649.00
20	7602	EXPENDITURES CONTROL	386,680.80	2,517,648.02
20	8731	RESTRICTED GRANTS	.00	-56,742.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	5,161.76	-184,324.73
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,742.12
	TOTAL FUND BALANCE		-275,551.88	-562,325.71
TOTAL LIABILITIES + FUND BALANCE			<u><u>-270,368.80</u></u>	<u><u>-407,912.82</u></u>

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FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-2,790.75	473,458.15
21	6153	ACCOUNTS RECEIVABLE	-900.00	270.00
TOTAL ASSETS			-3,690.75	473,728.15
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	5,161.15	-2,517.89
21	7603	PURCHASE OBLIGATIONS	-4,045.72	67,529.05
TOTAL LIABILITIES			1,115.43	65,011.16
FUND BALANCE				
21	6302	REVENUES CONTROL	-28,189.83	-644,368.17
21	7602	EXPENDITURES CONTROL	26,719.43	173,157.91
21	8740	COMMITTED FUND BALANCE	.00	-3,101.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,045.72	-67,529.05
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,101.00
TOTAL FUND BALANCE			2,575.32	-538,739.31
TOTAL LIABILITIES + FUND BALANCE			3,690.75	-473,728.15

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FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-16,546.83	416,569.62
	TOTAL ASSETS		-16,546.83	416,569.62
LIABILITIES				
25	7421A	ACCOUNTS PAYABLE ACI	1,631.66	-1,657.64
25	7603	PURCHASE OBLIGATIONS	12,755.14	116,256.46
	TOTAL LIABILITIES		14,386.80	114,598.82
FUND BALANCE				
25	6302	REVENUES CONTROL	-84,907.49	-659,071.35
25	7602	EXPENDITURES CONTROL	99,822.66	244,159.37
25	8730	RESTRICTED FUND BALANCE	.00	-6,962.70
25	8753	ASSIGNED-PURCH OBL - CURRENT	-12,755.14	-116,256.46
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,962.70
	TOTAL FUND BALANCE		2,160.03	-531,168.44
TOTAL LIABILITIES + FUND BALANCE			16,546.83	-416,569.62

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	910,976.00
		TOTAL ASSETS	.00	910,976.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-185,998.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-724,978.00
		TOTAL FUND BALANCE	.00	-910,976.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -910,976.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	22,175.16
	TOTAL ASSETS		.00	22,175.16
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-113,318.00
32	7602	EXPENDITURES CONTROL	.00	125,534.95
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-34,392.11
	TOTAL FUND BALANCE		.00	-22,175.16
TOTAL LIABILITIES + FUND BALANCE			.00	-22,175.16

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	-358,153.88
		TOTAL ASSETS	.00	-358,153.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	1,385,032.64
		TOTAL LIABILITIES	.00	1,385,032.64
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	.00	414,909.56
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,856,697.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,385,032.64
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,799,942.20
		TOTAL FUND BALANCE	.00	-1,026,878.76
TOTAL LIABILITIES + FUND BALANCE			.00	358,153.88

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-993.75	-993.75
	TOTAL ASSETS		-993.75	-993.75
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-125,534.95
40	7602	EXPENDITURES CONTROL	993.75	126,528.70
	TOTAL FUND BALANCE		993.75	993.75
TOTAL LIABILITIES + FUND BALANCE			<u>993.75</u>	<u>993.75</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	21,379.83	636,999.92
51	6104	PETTY CASH	.00	220.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	60,609.50
51	6400O	DEFER OUTFLW RES-OPEB	.00	131,394.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	123,062.00
TOTAL ASSETS			21,379.83	952,285.42
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	-1,441.95	-1,441.95
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-407,343.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-568,160.00
51	7603	PURCHASE OBLIGATIONS	38,823.41	395,392.18
51	7700O	DEFER INFLW OF RES OPEB	.00	-134,476.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-11,801.00
TOTAL LIABILITIES			37,381.46	-727,829.77
FUND BALANCE				
51	6302	REVENUES CONTROL	-282,103.19	-899,411.41
51	7602	EXPENDITURES CONTROL	262,165.31	952,588.71
51	8737O	RESTRICTED-OPEB	.00	410,425.00
51	8737P	RESTRICTED-PENSIONS	.00	456,899.00
51	8739	RESTRICTED NET ASSETS	.00	-727,140.78
51	8739I	RES NET POSITION-FS INVENTORY	.00	-22,423.99
51	8753	ASSIGNED-PURCH OBL - CURRENT	-38,823.41	-395,392.18
TOTAL FUND BALANCE			-58,761.29	-224,455.65
TOTAL LIABILITIES + FUND BALANCE			-21,379.83	-952,285.42

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	36,931.71	271,414.41
52	64000	DEFER OUTFLOW RES-OPEB	.00	12,343.00
52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	11,560.00
TOTAL ASSETS			36,931.71	295,317.41
LIABILITIES				
52	7421A	ACCOUNTS PAYABLE ACI	322.81	.00
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-38,265.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-53,371.00
52	7603	PURCHASE OBLIGATIONS	-3,677.48	2,917.94
52	77000	DEFER INFLW OF RES OPEB	.00	-12,632.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,109.00
TOTAL LIABILITIES			-3,354.67	-102,459.06
FUND BALANCE				
52	6302	REVENUES CONTROL	-36,279.50	-165,290.92
52	7602	EXPENDITURES CONTROL	-975.02	10,780.52
52	8737O	RESTRICTED-OPEB	.00	38,554.00
52	8737P	RESTRICTED-PENSIONS	.00	42,920.00
52	8739	RESTRICTED NET ASSETS	.00	-116,904.01
52	8753	ASSIGNED-PURCH OBL - CURRENT	3,677.48	-2,917.94
TOTAL FUND BALANCE			-33,577.04	-192,858.35
TOTAL LIABILITIES + FUND BALANCE			-36,931.71	-295,317.41

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FUND: 53 COMMUNITY EDUCATION FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	.00	31,469.06
		TOTAL ASSETS	.00	31,469.06
LIABILITIES				
53	7603	PURCHASE OBLIGATIONS	.00	75.00
		TOTAL LIABILITIES	.00	75.00
FUND BALANCE				
53	8739	RESTRICTED NET ASSETS	.00	-31,469.06
53	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-75.00
		TOTAL FUND BALANCE	.00	-31,544.06
		TOTAL LIABILITIES + FUND BALANCE	.00	-31,469.06

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	2,833,259.26
80	6211	LAND IMPROVEMENTS	.00	697,795.92
80	6212	ACCUM DEPREC-LAND IMPROVEMENTS	.00	-537,368.01
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	61,913,462.89
80	6222	ACCUM DEPREC-BUILDINGS	.00	-32,363,847.83
80	6231	TECHNOLOGY EQUIPMENT	.00	932,576.96
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-898,688.33
80	6241	VEHICLES	.00	5,555,725.35
80	6242	ACCUMULATED DEPRCTN-VEHICLES	.00	-3,715,223.49
80	6251	GENERAL EQUIPMENT	.00	4,222,010.25
80	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-2,856,062.38
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,279,234.88
80	6271	INFRASTRUCTURE	.00	237,903.83
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-56,314.23
TOTAL ASSETS			.00	37,244,465.07
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-37,244,465.07
TOTAL FUND BALANCE			.00	-37,244,465.07
TOTAL LIABILITIES + FUND BALANCE			.00	-37,244,465.07

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	9,605.93
81	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-9,605.93
81	6251	GENERAL EQUIPMENT	.00	354,364.22
81	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-219,844.88
TOTAL ASSETS			.00	134,519.34
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-134,519.34
TOTAL FUND BALANCE			.00	-134,519.34
TOTAL LIABILITIES + FUND BALANCE			.00	-134,519.34

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FUND: 82 DAY CARE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
82	6251	GENERAL EQUIPMENT	.00	1,319.72
82	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-131.98
TOTAL ASSETS			.00	1,187.74
FUND BALANCE				
82	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,187.74
TOTAL FUND BALANCE			.00	-1,187.74
TOTAL LIABILITIES + FUND BALANCE			.00	-1,187.74

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6194	CAPITALIZED BOND COSTS	.00	836,753.00
90	64000	DEFER OUTFLW RES-OPEB	.00	2,246,435.00
90	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	2,289,361.00
TOTAL ASSETS			.00	5,372,549.00
LIABILITIES				
90	7455	SHORT-TERM INTEREST PAYABLE	.00	-198,053.89
90	7491	CURRENT BOND OBLIGATIONS	.00	-2,210,000.00
90	7499V	LT ACCUMULATED VACATION	.00	-134,586.32
90	7511	LONG TERM BOND OBLIGATIONS	.00	-18,086,407.00
90	7541O	UNFUNDED OPEB LIABILITIES	.00	-13,042,324.00
90	7541P	UNFUNDED PENSION LIABILITIES	.00	-11,284,366.00
90	7551	L-T COMPENSATED ABSENCES	.00	-355,135.14
90	7700O	DEFER INFLW OF RES OPEB	.00	-1,261,562.00
90	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,064,206.00
TOTAL LIABILITIES			.00	-47,636,640.35
FUND BALANCE				
90	8710	INVESTMENT IN GOVT ASSETS	.00	19,657,707.89
90	8737O	RESTRICTED-OPEB	.00	12,057,451.00
90	8737P	RESTRICTED-PENSIONS	.00	10,059,211.00
90	8770	UNASSIGNED FUND BALANCE	.00	489,721.46
TOTAL FUND BALANCE			.00	42,264,091.35
TOTAL LIABILITIES + FUND BALANCE			.00	-5,372,549.00

** END OF REPORT - Generated by Jeff Martello **