

02/17/2022 10:46
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WOODFORD COUNTY PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 7
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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-610,827.06	16,049,707.76
	10	6153	ACCOUNTS RECEIVABLE	-905.20	15,970.49
TOTAL ASSETS				-611,732.26	16,065,678.25
LIABILITIES					
	10	7421A	ACCOUNTS PAYABLE ACI	-4,896.39	-20,389.67
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	-20,796.06	-21,896.57
	10	7461H	HEALTH INS EMPLOYEE PAID	-93,338.71	-93,252.92
	10	7461W	ACCRUED WORKMEN'S COMPENSATION	-13,339.25	60,266.00
	10	7469	LOCAL TAX WITHHELD PAYABLE	-62,633.01	-62,633.01
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	7,921.48
	10	7472	FICA WITHHELD PAYABLE	.00	-17,191.68
	10	7475	CERS WITHHELD PAYABLE	351,007.09	182,515.55
	10	7603	PURCHASE OBLIGATIONS	-112,811.20	1,356,511.43
TOTAL LIABILITIES				43,192.47	1,391,850.61
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,834,694.39	-31,112,034.45
	10	7602	EXPENDITURES CONTROL	2,348,317.98	15,336,092.65
	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	112,811.20	-1,356,511.43
	10	8770	UNASSIGNED FUND BALANCE	-57,895.00	.00
TOTAL FUND BALANCE				568,539.79	-17,457,528.86
TOTAL LIABILITIES + FUND BALANCE				611,732.26	-16,065,678.25

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WOODFORD COUNTY PUBLIC SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-40,285.30	559,820.77
	20	6153	ACCOUNTS RECEIVABLE	248.00	248.00
TOTAL ASSETS				-40,037.30	560,068.77
LIABILITIES					
	20	7421A	ACCOUNTS PAYABLE ACI	5,338.65	-3,244.20
	20	7461	ACCR SALARIES & BENEFIT PAYABLE	-30,041.50	-30,041.50
	20	7603	PURCHASE OBLIGATIONS	33,682.88	164,123.25
TOTAL LIABILITIES				8,980.03	130,837.55
FUND BALANCE					
	20	6302	REVENUES CONTROL	-306,935.88	-3,866,180.91
	20	7602	EXPENDITURES CONTROL	371,676.03	3,339,397.84
	20	8731	RESTRICTED GRANTS	.00	-56,742.12
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-33,682.88	-164,123.25
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,742.12
TOTAL FUND BALANCE				31,057.27	-690,906.32
TOTAL LIABILITIES + FUND BALANCE				40,037.30	-560,068.77

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WOODFORD COUNTY PUBLIC SCHOOLS
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FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-39,615.20	425,677.08
	TOTAL ASSETS		-39,615.20	425,677.08
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	4,002.87	.00
21	7603	PURCHASE OBLIGATIONS	25,781.62	82,317.82
	TOTAL LIABILITIES		29,784.49	82,317.82
FUND BALANCE				
21	6302	REVENUES CONTROL	-10,548.31	-669,735.38
21	7602	EXPENDITURES CONTROL	46,160.64	244,058.30
21	8740	COMMITTED FUND BALANCE	.00	-3,101.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-25,781.62	-82,317.82
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,101.00
	TOTAL FUND BALANCE		9,830.71	-507,994.90
TOTAL LIABILITIES + FUND BALANCE			39,615.20	-425,677.08

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WOODFORD COUNTY PUBLIC SCHOOLS
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FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	-7,502.39	427,817.41
		TOTAL ASSETS	-7,502.39	427,817.41
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	-6,244.00	-6,244.00
	25	7421A ACCOUNTS PAYABLE ACI	-2,111.80	-2,311.00
	25	7603 PURCHASE OBLIGATIONS	13,504.36	113,956.41
		TOTAL LIABILITIES	5,148.56	105,401.41
FUND BALANCE				
	25	6302 REVENUES CONTROL	-40,175.32	-779,390.64
	25	7602 EXPENDITURES CONTROL	56,033.51	360,128.23
	25	8730 RESTRICTED FUND BALANCE	.00	-6,962.70
	25	8753 ASSIGNED-PURCH OBL - CURRENT	-13,504.36	-113,956.41
	25	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,962.70
		TOTAL FUND BALANCE	2,353.83	-533,218.82
		TOTAL LIABILITIES + FUND BALANCE	7,502.39	-427,817.41

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WOODFORD COUNTY PUBLIC SCHOOLS
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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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WOODFORD COUNTY PUBLIC SCHOOLS
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-375,461.26	2,814,270.15
			TOTAL ASSETS	-375,461.26	2,814,270.15
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-3,281,868.00
	32	7602	EXPENDITURES CONTROL	375,461.26	501,989.96
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-34,392.11
			TOTAL FUND BALANCE	375,461.26	-2,814,270.15
			TOTAL LIABILITIES + FUND BALANCE	375,461.26	-2,814,270.15

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WOODFORD COUNTY PUBLIC SCHOOLS
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-67,993.83	-668,734.88
			TOTAL ASSETS	-67,993.83	-668,734.88
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-65,526.00	1,076,700.23
			TOTAL LIABILITIES	-65,526.00	1,076,700.23
FUND BALANCE					
	36	6302	REVENUES CONTROL	-32.57	-251.81
	36	7602	EXPENDITURES CONTROL	68,026.40	725,742.37
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,856,697.88
	36	8753	ASSIGNED-PURCH OBL - CURRENT	65,526.00	-1,076,700.23
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,799,942.20
			TOTAL FUND BALANCE	133,519.83	-407,965.35
			TOTAL LIABILITIES + FUND BALANCE	<u>67,993.83</u>	<u>668,734.88</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-375,461.26	-501,989.96
40	7602	EXPENDITURES CONTROL	375,461.26	501,989.96
TOTAL FUND BALANCE			<u>.00</u>	<u>.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>.00</u>	<u>=====</u> <u>.00</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	11,402.17	766,757.74
51	6104	PETTY CASH	.00	220.00
51	6171	INVENTORIES FOR CONSUMPTION	-3,161.58	57,393.57
51	64000	DEFER OUTFLOW RES-OPEB	.00	131,394.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	123,062.00
TOTAL ASSETS			8,240.59	1,078,827.31
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	-269.75	-269.75
51	75410	UNFUNDED OPEB LIABILITIES	.00	-407,343.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-568,160.00
51	7603	PURCHASE OBLIGATIONS	54,646.59	383,697.34
51	77000	DEFER INFLW OF RES OPEB	.00	-134,476.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-11,801.00
TOTAL LIABILITIES			54,376.84	-738,352.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-195,393.76	-1,422,257.56
51	7602	EXPENDITURES CONTROL	187,422.92	1,347,720.77
51	87370	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	-54,646.59	-383,697.34
TOTAL FUND BALANCE			-62,617.43	-340,474.90
TOTAL LIABILITIES + FUND BALANCE			-8,240.59	-1,078,827.31

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FUND: 52		DAY CARE OPERATIONS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	33,343.90	339,351.36
	52	64000	DEFER OUTFLOW RES-OPEB	.00	12,343.00
	52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	11,560.00
TOTAL ASSETS				33,343.90	363,254.36
LIABILITIES					
	52	75410	UNFUNDED OPEB LIABILITIES	.00	-38,265.00
	52	7541P	UNFUNDED PENSION LIABILITIES	.00	-53,371.00
	52	7603	PURCHASE OBLIGATIONS	2,333.52	4,921.42
	52	77000	DEFER INFLW OF RES OPEB	.00	-12,632.00
	52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,109.00
TOTAL LIABILITIES				2,333.52	-100,455.58
FUND BALANCE					
	52	6302	REVENUES CONTROL	-34,765.00	-235,971.44
	52	7602	EXPENDITURES CONTROL	1,421.10	13,524.09
	52	87370	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	-2,333.52	-4,921.42
TOTAL FUND BALANCE				-35,677.42	-262,798.78
TOTAL LIABILITIES + FUND BALANCE				-33,343.90	-363,254.36

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FUND: 53 COMMUNITY EDUCATION FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	53	6101 CASH IN BANK	.00	32,469.06
		TOTAL ASSETS	.00	32,469.06
LIABILITIES				
	53	7603 PURCHASE OBLIGATIONS	.00	75.00
		TOTAL LIABILITIES	.00	75.00
FUND BALANCE				
	53	6302 REVENUES CONTROL	.00	-1,000.00
	53	8739 RESTRICTED NET ASSETS	.00	-31,469.06
	53	8753 ASSIGNED-PURCH OBL - CURRENT	.00	-75.00
		TOTAL FUND BALANCE	.00	-32,544.06
		TOTAL LIABILITIES + FUND BALANCE	.00	-32,469.06

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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 OUTFLOW 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	75410	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	77000	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	87370	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 **