

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 1      GENERAL FUND |    |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                    |    |                                  |                                |                          |                    |
|                           | 10 | 6101                             | CASH IN BANK                   | -1,128,800.20            | 12,772,356.34      |
|                           | 10 | 6153                             | ACCOUNTS RECEIVABLE            | -312.08                  | 5,523.08           |
|                           |    | TOTAL ASSETS                     |                                | -1,129,112.28            | 12,777,879.42      |
| LIABILITIES               |    |                                  |                                |                          |                    |
|                           | 10 | 7421                             | ACCOUNTS PAYABLE               | 2,595.87                 | 2,595.87           |
|                           | 10 | 7421A                            | ACCOUNTS PAYABLE ACI           | -25,203.34               | -49,499.66         |
|                           | 10 | 7461                             | ACCR SALARIES & BENEFT PAYABLE | -1,672.98                | -5,350.84          |
|                           | 10 | 7461H                            | HEALTH INS EMPLOYEE PAID       | -91,412.91               | -183,328.50        |
|                           | 10 | 7461W                            | ACCURED WORKMEN'S COMPENSATION | -13,716.64               | 7,487.61           |
|                           | 10 | 7469                             | LOCAL TAX WITHHELD PAYABLE     | -64,060.06               | -126,424.36        |
|                           | 10 | 7471                             | FEDERAL TAX WITHHELD PAYABLE   | .00                      | 7,921.48           |
|                           | 10 | 7472                             | FICA WITHHELD PAYABLE          | .00                      | -17,191.68         |
|                           | 10 | 7475                             | CERS WITHHELD PAYABLE          | .00                      | 14,024.01          |
|                           | 10 | 7603                             | PURCHASE OBLIGATIONS           | -343,061.29              | 1,011,595.28       |
|                           |    | TOTAL LIABILITIES                |                                | -536,531.35              | 661,829.21         |
| FUND BALANCE              |    |                                  |                                |                          |                    |
|                           | 10 | 6302                             | REVENUES CONTROL               | -1,149,653.48            | -36,795,628.19     |
|                           | 10 | 7602                             | EXPENDITURES CONTROL           | 2,472,235.82             | 24,692,590.47      |
|                           | 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   | 343,061.29               | -1,011,595.28      |
|                           |    | TOTAL FUND BALANCE               |                                | 1,665,643.63             | -13,439,708.63     |
|                           |    | TOTAL LIABILITIES + FUND BALANCE |                                | 1,129,112.28             | -12,777,879.42     |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 2 SPECIAL REVENUE          |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                |                          |                    |
| 20                               | 6101  | CASH IN BANK                   | -234,795.23              | 117,742.81         |
| 20                               | 6153  | ACCOUNTS RECEIVABLE            | .00                      | 372.00             |
| TOTAL ASSETS                     |       |                                | -234,795.23              | 118,114.81         |
| LIABILITIES                      |       |                                |                          |                    |
| 20                               | 7421  | ACCOUNTS PAYABLE               | -5,195.33                | -5,195.33          |
| 20                               | 7421A | ACCOUNTS PAYABLE ACI           | -7,355.96                | -18,429.06         |
| 20                               | 7461  | ACCR SALARIES & BENEFT PAYABLE | -27,751.30               | -27,751.30         |
| 20                               | 7603  | PURCHASE OBLIGATIONS           | 46,188.26                | 942,891.19         |
| TOTAL LIABILITIES                |       |                                | 5,885.67                 | 891,515.50         |
| FUND BALANCE                     |       |                                |                          |                    |
| 20                               | 6302  | REVENUES CONTROL               | -176,980.15              | -5,239,745.24      |
| 20                               | 7602  | EXPENDITURES CONTROL           | 452,077.97               | 5,173,006.12       |
| 20                               | 8731  | RESTRICTED GRANTS              | .00                      | -56,742.12         |
| 20                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -46,188.26               | -942,891.19        |
| 20                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 56,742.12          |
| TOTAL FUND BALANCE               |       |                                | 228,909.56               | -1,009,630.31      |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 234,795.23               | -118,114.81        |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 21 DISTRICT ACTIVITY FUND  |    |       |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|-------|------------------------------|--------------------------|--------------------|
| ASSETS                           |    |       |                              |                          |                    |
|                                  | 21 | 6101  | CASH IN BANK                 | 11,651.94                | 428,426.80         |
|                                  | 21 | 6153  | ACCOUNTS RECEIVABLE          | .00                      | 120.00             |
| TOTAL ASSETS                     |    |       |                              | 11,651.94                | 428,546.80         |
| LIABILITIES                      |    |       |                              |                          |                    |
|                                  | 21 | 7421  | ACCOUNTS PAYABLE             | -581.49                  | -581.49            |
|                                  | 21 | 7421A | ACCOUNTS PAYABLE ACI         | -8,582.89                | -13,681.66         |
|                                  | 21 | 7603  | PURCHASE OBLIGATIONS         | -38,241.28               | 76,469.34          |
| TOTAL LIABILITIES                |    |       |                              | -47,405.66               | 62,206.19          |
| FUND BALANCE                     |    |       |                              |                          |                    |
|                                  | 21 | 6302  | REVENUES CONTROL             | -32,894.37               | -784,903.82        |
|                                  | 21 | 7602  | EXPENDITURES CONTROL         | 30,406.81                | 370,620.17         |
|                                  | 21 | 8753  | ASSIGNED-PURCH OBL - CURRENT | 38,241.28                | -76,469.34         |
| TOTAL FUND BALANCE               |    |       |                              | 35,753.72                | -490,752.99        |
| TOTAL LIABILITIES + FUND BALANCE |    |       |                              | -11,651.94               | -428,546.80        |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 25 SCHOOL ACTIVITY FUND    |       |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                              |                          |                    |
| 25                               | 6101  | CASH IN BANK                 | 48,212.64                | 441,823.88         |
| TOTAL ASSETS                     |       |                              | 48,212.64                | 441,823.88         |
| LIABILITIES                      |       |                              |                          |                    |
| 25                               | 7421  | ACCOUNTS PAYABLE             | -210.78                  | -210.78            |
| 25                               | 7421A | ACCOUNTS PAYABLE ACI         | -2,514.73                | -4,019.14          |
| 25                               | 7603  | PURCHASE OBLIGATIONS         | 11,992.40                | 109,952.42         |
| TOTAL LIABILITIES                |       |                              | 9,266.89                 | 105,722.50         |
| FUND BALANCE                     |       |                              |                          |                    |
| 25                               | 6302  | REVENUES CONTROL             | -91,737.31               | -1,147,993.19      |
| 25                               | 7602  | EXPENDITURES CONTROL         | 46,250.18                | 710,399.23         |
| 25                               | 8753  | ASSIGNED-PURCH OBL - CURRENT | -11,992.40               | -109,952.42        |
| TOTAL FUND BALANCE               |       |                              | -57,479.53               | -547,546.38        |
| TOTAL LIABILITIES + FUND BALANCE |       |                              | -48,212.64               | -441,823.88        |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | 185,997.00               | 1,096,973.00       |
|                               |    |      | TOTAL ASSETS                     | 185,997.00               | 1,096,973.00       |
| FUND BALANCE                  |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | -185,997.00              | -371,995.00        |
|                               | 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -724,978.00        |
|                               |    |      | TOTAL FUND BALANCE               | -185,997.00              | -1,096,973.00      |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | -185,997.00              | -1,096,973.00      |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | .00                      | 2,718,032.83       |
|                                       |    |      | TOTAL ASSETS                     | .00                      | 2,718,032.83       |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | .00                      | -3,281,868.00      |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | .00                      | 598,227.28         |
|                                       | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -34,392.11         |
|                                       |    |      | TOTAL FUND BALANCE               | .00                      | -2,718,032.83      |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -2,718,032.83      |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 360 CONSTRUCTION FUND      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 36                               | 6101 | CASH IN BANK                   | .00                      | -668,601.15        |
| TOTAL ASSETS                     |      |                                | .00                      | -668,601.15        |
| LIABILITIES                      |      |                                |                          |                    |
| 36                               | 7603 | PURCHASE OBLIGATIONS           | .00                      | 1,076,700.23       |
| TOTAL LIABILITIES                |      |                                | .00                      | 1,076,700.23       |
| FUND BALANCE                     |      |                                |                          |                    |
| 36                               | 6302 | REVENUES CONTROL               | .00                      | -385.54            |
| 36                               | 7602 | EXPENDITURES CONTROL           | .00                      | 725,742.37         |
| 36                               | 8735 | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -1,856,697.88      |
| 36                               | 8753 | ASSIGNED-PURCH OBL - CURRENT   | .00                      | -1,076,700.23      |
| 36                               | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 1,799,942.20       |
| TOTAL FUND BALANCE               |      |                                | .00                      | -408,099.08        |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | 668,601.15         |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 400 DEBT SERVICE FUND |                                  |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|----------------------|--------------------------|--------------------|
| FUND BALANCE                |                                  |                      |                          |                    |
| 40                          | 6302                             | REVENUES CONTROL     | .00                      | -598,227.28        |
| 40                          | 7602                             | EXPENDITURES CONTROL | .00                      | 598,227.28         |
|                             | TOTAL FUND BALANCE               |                      | .00                      | .00                |
|                             | TOTAL LIABILITIES + FUND BALANCE |                      | .00                      | .00                |



# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 51 FOOD SERVICE FUND       |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                               |                          |                    |
| 51                               | 6101  | CASH IN BANK                  | 228,495.45               | 1,127,761.88       |
| 51                               | 6104  | PETTY CASH                    | .00                      | 220.00             |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION   | .00                      | 52,693.64          |
| 51                               | 64000 | DEFER OUTFLW RES-OPEB         | .00                      | 131,394.00         |
| 51                               | 6400P | DEFERRED OUTFLOW OF RESOURCES | .00                      | 123,062.00         |
| TOTAL ASSETS                     |       |                               | 228,495.45               | 1,435,131.52       |
| LIABILITIES                      |       |                               |                          |                    |
| 51                               | 75410 | UNFUNDED OPEB LIABILITIES     | .00                      | -407,343.00        |
| 51                               | 7541P | UNFUNDED PENSION LIABILITIES  | .00                      | -568,160.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS          | -174,845.77              | 141,019.34         |
| 51                               | 77000 | DEFER INFLW OF RES OPEB       | .00                      | -134,476.00        |
| 51                               | 7700P | DEFERRED INFLOW OF RESOURCES  | .00                      | -11,801.00         |
| TOTAL LIABILITIES                |       |                               | -174,845.77              | -980,760.66        |
| FUND BALANCE                     |       |                               |                          |                    |
| 51                               | 6302  | REVENUES CONTROL              | -473,159.24              | -3,388,720.34      |
| 51                               | 7602  | EXPENDITURES CONTROL          | 244,663.79               | 2,230,468.81       |
| 51                               | 87370 | RESTRICTED-OPEB               | .00                      | 410,425.00         |
| 51                               | 8737P | RESTRICTED-PENSIONS           | .00                      | 456,899.00         |
| 51                               | 8739I | RES NET POSITION-FS INVENTORY | .00                      | -22,423.99         |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT  | 174,845.77               | -141,019.34        |
| TOTAL FUND BALANCE               |       |                               | -53,649.68               | -454,370.86        |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | -228,495.45              | -1,435,131.52      |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 52 DAY CARE OPERATIONS |                                  |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS                       |                                  |       |                               |                          |                    |
|                              | 52                               | 6101  | CASH IN BANK                  | 30,303.94                | 461,663.20         |
|                              | 52                               | 64000 | DEFER OUTFLW RES-OPEB         | .00                      | 12,343.00          |
|                              | 52                               | 6400P | DEFERRED OUTFLOW OF RESOURCES | .00                      | 11,560.00          |
|                              | TOTAL ASSETS                     |       |                               | 30,303.94                | 485,566.20         |
| LIABILITIES                  |                                  |       |                               |                          |                    |
|                              | 52                               | 7421  | ACCOUNTS PAYABLE              | -1,628.34                | -1,628.34          |
|                              | 52                               | 7421A | ACCOUNTS PAYABLE ACI          | -358.44                  | -649.36            |
|                              | 52                               | 75410 | UNFUNDED OPEB LIABILITIES     | .00                      | -38,265.00         |
|                              | 52                               | 7541P | UNFUNDED PENSION LIABILITIES  | .00                      | -53,371.00         |
|                              | 52                               | 7603  | PURCHASE OBLIGATIONS          | -127.82                  | 4,300.50           |
|                              | 52                               | 77000 | DEFER INFLW OF RES OPEB       | .00                      | -12,632.00         |
|                              | 52                               | 7700P | DEFERRED INFLOW OF RESOURCES  | .00                      | -1,109.00          |
|                              | TOTAL LIABILITIES                |       |                               | -2,114.60                | -103,354.20        |
| FUND BALANCE                 |                                  |       |                               |                          |                    |
|                              | 52                               | 6302  | REVENUES CONTROL              | -34,227.66               | -486,230.71        |
|                              | 52                               | 7602  | EXPENDITURES CONTROL          | 5,910.50                 | 26,845.21          |
|                              | 52                               | 87370 | RESTRICTED-OPEB               | .00                      | 38,554.00          |
|                              | 52                               | 8737P | RESTRICTED-PENSIONS           | .00                      | 42,920.00          |
|                              | 52                               | 8753  | ASSIGNED-PURCH OBL - CURRENT  | 127.82                   | -4,300.50          |
|                              | TOTAL FUND BALANCE               |       |                               | -28,189.34               | -382,212.00        |
|                              | TOTAL LIABILITIES + FUND BALANCE |       |                               | -30,303.94               | -485,566.20        |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 53 COMMUNITY EDUCATION FUNDS |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS                             |      |                              |                          |                    |
| 53                                 | 6101 | CASH IN BANK                 | .00                      | 32,369.06          |
| TOTAL ASSETS                       |      |                              | .00                      | 32,369.06          |
| LIABILITIES                        |      |                              |                          |                    |
| 53                                 | 7603 | PURCHASE OBLIGATIONS         | .00                      | 75.00              |
| TOTAL LIABILITIES                  |      |                              | .00                      | 75.00              |
| FUND BALANCE                       |      |                              |                          |                    |
| 53                                 | 6302 | REVENUES CONTROL             | .00                      | -32,469.06         |
| 53                                 | 7602 | EXPENDITURES CONTROL         | .00                      | 100.00             |
| 53                                 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00                      | -75.00             |
| TOTAL FUND BALANCE                 |      |                              | .00                      | -32,444.06         |
| TOTAL LIABILITIES + FUND BALANCE   |      |                              | .00                      | -32,369.06         |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 8      GOVERNMENTAL ASSETS |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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     |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 81 FOOD SERVICE ASSETS |    |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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        |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 82 DAY CARE ASSETS |    |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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          |

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2022 11

| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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                                   | 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 Shane Smith \*\*