

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-928,704.81	16,483,029.47
10	6153	ACCOUNTS RECEIVABLE	-4,061.51	16,755.61
TOTAL ASSETS			-932,766.32	16,499,785.08
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	45,086.89	-8,987.08
10	7421A	ACCOUNTS PAYABLE ACI	-35,917.87	-57,353.33
10	7461	ACCR SALARIES & BENEFT PAYABLE	29,389.34	4,858.88
10	7461H	HEALTH INS EMPLOYEE PAID	-93,676.40	-186,466.88
10	7461W	ACCURED WORKMEN'S COMPENSATION	-13,831.87	11,435.11
10	7469	LOCAL TAX WITHHELD PAYABLE	129,613.47	9.90
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	16,880.77
10	7472	FICA WITHHELD PAYABLE	.00	-16,884.13
10	7473	STATE TAX WITHHELD PAYABLE	-9.20	-9.20
10	7474	KTRS WITHHELD PAYABLE	.00	573.76
10	7475	CERS WITHHELD PAYABLE	.00	29,507.62
10	7603	PURCHASE OBLIGATIONS	-49,661.29	1,243,789.37
TOTAL LIABILITIES			10,993.07	1,037,354.79
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,578,737.26	-39,336,652.84
10	7602	EXPENDITURES CONTROL	2,450,849.22	23,207,896.79
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-160,353.75
10	8747AV	COMMITTED-ACCURED VACATION	.00	-86,578.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	49,661.29	-1,243,789.37
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	82,337.46
TOTAL FUND BALANCE			921,773.25	-17,537,139.87
TOTAL LIABILITIES + FUND BALANCE			932,766.32	-16,499,785.08

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	376,514.91	724,990.82
20	6153	ACCOUNTS RECEIVABLE	.00	372.00
TOTAL ASSETS			376,514.91	725,362.82
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	342.76	-18,637.44
20	7421A	ACCOUNTS PAYABLE ACI	-3,190.10	-77,444.21
20	7461	ACCR SALARIES & BENEFT PAYABLE	-23,246.45	-43,817.95
20	7603	PURCHASE OBLIGATIONS	342,169.39	1,450,180.89
TOTAL LIABILITIES			316,075.60	1,310,281.29
FUND BALANCE				
20	6302	REVENUES CONTROL	-764,054.01	-4,742,063.44
20	7602	EXPENDITURES CONTROL	413,632.89	4,156,600.22
20	8731	RESTRICTED GRANTS	.00	-56,742.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	-342,169.39	-1,450,180.89
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,742.12
TOTAL FUND BALANCE			-692,590.51	-2,035,644.11
TOTAL LIABILITIES + FUND BALANCE			-376,514.91	-725,362.82

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-27,221.34	443,960.47
	21	6153	ACCOUNTS RECEIVABLE	.00	120.00
		TOTAL ASSETS		-27,221.34	444,080.47
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	2,715.69	-170.00
	21	7421A	ACCOUNTS PAYABLE ACI	-943.14	-18,383.23
	21	7603	PURCHASE OBLIGATIONS	-14,691.11	100,457.46
		TOTAL LIABILITIES		-12,918.56	81,904.23
FUND BALANCE					
	21	6302	REVENUES CONTROL	-28,501.35	-690,761.78
	21	7602	EXPENDITURES CONTROL	53,950.14	265,234.54
	21	8753	ASSIGNED-PURCH OBL - CURRENT	14,691.11	-100,457.46
		TOTAL FUND BALANCE		40,139.90	-525,984.70
		TOTAL LIABILITIES + FUND BALANCE		27,221.34	-444,080.47

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-10,321.79	371,177.71
	TOTAL ASSETS		-10,321.79	371,177.71
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	6,735.43	-800.00
25	7421A	ACCOUNTS PAYABLE ACI	-905.29	-4,579.85
25	7603	PURCHASE OBLIGATIONS	-32,122.39	117,431.21
	TOTAL LIABILITIES		-26,292.25	112,051.36
FUND BALANCE				
25	6302	REVENUES CONTROL	-113,403.88	-1,169,839.65
25	7602	EXPENDITURES CONTROL	117,895.53	804,041.79
25	8753	ASSIGNED-PURCH OBL - CURRENT	32,122.39	-117,431.21
	TOTAL FUND BALANCE		36,614.04	-483,229.07
	TOTAL LIABILITIES + FUND BALANCE		10,321.79	-371,177.71

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-185,997.00
			TOTAL ASSETS	.00	-185,997.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,282,971.00
	31	7602	EXPENDITURES CONTROL	.00	1,468,968.00
	31	8737	RESTRICTED - OTHER	.00	-724,978.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	724,978.00
			TOTAL FUND BALANCE	.00	185,997.00
			TOTAL LIABILITIES + FUND BALANCE	.00	185,997.00

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	-150,214.55
			TOTAL ASSETS	.00	-150,214.55
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-4,844,148.45
	32	7602	EXPENDITURES CONTROL	.00	4,994,363.00
	32	8737	RESTRICTED - OTHER	.00	-34,392.11
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	34,392.11
			TOTAL FUND BALANCE	.00	150,214.55
			TOTAL LIABILITIES + FUND BALANCE	.00	150,214.55

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,766,850.06	-5,901,291.62
	36	6111	INVESTMENTS	195,365.27	73,145,781.18
		TOTAL ASSETS		-1,571,484.79	67,244,489.56
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	1,552,461.90	.00
	36	7603	PURCHASE OBLIGATIONS	-474,542.06	78,515,499.34
		TOTAL LIABILITIES		1,077,919.84	78,515,499.34
FUND BALANCE					
	36	6302	REVENUES CONTROL	-195,365.27	-77,958,102.68
	36	7602	EXPENDITURES CONTROL	214,388.16	9,991,061.04
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	722,552.08
	36	8753	ASSIGNED-PURCH OBL - CURRENT	474,542.06	-78,515,499.34
		TOTAL FUND BALANCE		493,564.95	-145,759,988.90
		TOTAL LIABILITIES + FUND BALANCE		1,571,484.79	-67,244,489.56

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	2,029,155.73
			TOTAL ASSETS	.00	2,029,155.73
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-8,376,599.06
	40	7602	EXPENDITURES CONTROL	.00	6,347,443.33
			TOTAL FUND BALANCE	.00	-2,029,155.73
			TOTAL LIABILITIES + FUND BALANCE	.00	-2,029,155.73

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-142,546.96	782,035.68
51	6104	PETTY CASH	.00	220.00
51	6153	ACCOUNTS RECEIVABLE	.00	-191,768.84
51	6171	INVENTORIES FOR CONSUMPTION	.00	-2,130.12
51	64000	DEFER OUTFLOW RES-OPEB	.00	128,884.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	83,944.00
TOTAL ASSETS			-142,546.96	801,184.72
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	38,061.21	-3,470.50
51	7421A	ACCOUNTS PAYABLE ACI	-3,544.75	-340.16
51	75410	UNFUNDED OPEB LIABILITIES	.00	-326,557.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-477,536.00
51	7603	PURCHASE OBLIGATIONS	-110,722.53	524,831.68
51	77000	DEFER INFLW OF RES OPEB	.00	-221,296.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-86,807.00
TOTAL LIABILITIES			-76,206.07	-591,174.98
FUND BALANCE				
51	6302	REVENUES CONTROL	-248,950.96	-2,860,784.47
51	7602	EXPENDITURES CONTROL	356,981.46	2,318,668.41
51	87370	RESTRICTED-OPEB	.00	418,969.00
51	8737P	RESTRICTED-PENSIONS	.00	480,399.00
51	8739I	RES NET POSITION-FS INVENTORY	.00	-42,430.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	110,722.53	-524,831.68
TOTAL FUND BALANCE			218,753.03	-210,009.74
TOTAL LIABILITIES + FUND BALANCE			142,546.96	-801,184.72

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	22,925.65	659,059.88
	52	64000	DEFER OUTFLOW RES-OPEB	.00	12,107.00
	52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	7,885.00
		TOTAL ASSETS		22,925.65	679,051.88
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	414.02	-2,561.63
	52	7421A	ACCOUNTS PAYABLE ACI	-246.83	-246.83
	52	75410	UNFUNDED OPEB LIABILITIES	.00	-30,676.00
	52	7541P	UNFUNDED PENSION LIABILITIES	.00	-44,858.00
	52	7603	PURCHASE OBLIGATIONS	-5,041.00	6,963.79
	52	77000	DEFER INFLW OF RES OPEB	.00	-20,788.00
	52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-8,155.00
		TOTAL LIABILITIES		-4,873.81	-100,321.67
FUND BALANCE					
	52	6302	REVENUES CONTROL	-48,124.04	-802,710.51
	52	7602	EXPENDITURES CONTROL	25,031.20	146,459.09
	52	87370	RESTRICTED-OPEB	.00	39,357.00
	52	8737P	RESTRICTED-PENSIONS	.00	45,128.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	5,041.00	-6,963.79
		TOTAL FUND BALANCE		-18,051.84	-578,730.21
		TOTAL LIABILITIES + FUND BALANCE		-22,925.65	-679,051.88

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

FUND: 53 COMMUNITY EDUCATION FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	.00	30,621.78
TOTAL ASSETS			.00	30,621.78
LIABILITIES				
53	7603	PURCHASE OBLIGATIONS	.00	75.00
TOTAL LIABILITIES			.00	75.00
FUND BALANCE				
53	6302	REVENUES CONTROL	.00	-1,000.00
53	7602	EXPENDITURES CONTROL	.00	2,747.28
53	8739	RESTRICTED NET ASSETS	.00	-32,369.06
53	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-75.00
TOTAL FUND BALANCE			.00	-30,696.78
TOTAL LIABILITIES + FUND BALANCE			.00	-30,621.78

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

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	-561,338.10
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	61,933,093.41
80	6222	ACCUM DEPREC-BUILDINGS	.00	-33,713,264.38
80	6231	TECHNOLOGY EQUIPMENT	.00	876,149.44
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-839,515.39
80	6241	VEHICLES	.00	4,908,312.48
80	6242	ACCUMULATED DEPRCTN-VEHICLES	.00	-3,307,998.89
80	6251	GENERAL EQUIPMENT	.00	4,311,470.72
80	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-3,078,187.77
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,423,397.18
80	6271	INFRASTRUCTURE	.00	237,903.83
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-68,209.42
80	6281	INTANGIBLE ASSETS	.00	151,204.05
80	6282	ACC AMORT INTANGIBLE ASSET	.00	-100,802.70
TOTAL ASSETS			.00	36,703,269.64
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-36,703,269.64
TOTAL FUND BALANCE			.00	-36,703,269.64
TOTAL LIABILITIES + FUND BALANCE			.00	-36,703,269.64

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

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	371,369.90
	81	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-222,435.63
		TOTAL ASSETS		.00	148,934.27
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-148,934.27
		TOTAL FUND BALANCE		.00	-148,934.27
		TOTAL LIABILITIES + FUND BALANCE		.00	-148,934.27

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2023 9

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	-197.97
		TOTAL ASSETS		.00	1,121.75
FUND BALANCE					
	82	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,121.75
		TOTAL FUND BALANCE		.00	-1,121.75
		TOTAL LIABILITIES + FUND BALANCE		.00	-1,121.75

** END OF REPORT - Generated by Shane Smith **