

WOODFORD COUNTY PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,379,237.82	7,317,391.83
10	6153	ACCOUNTS RECEIVABLE	3,179.19	10,863.99
	TOTAL ASSETS		-1,376,058.63	7,328,255.82
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-23,994.83	-6,441.91
10	7421A	ACCOUNTS PAYABLE ACI	-12,625.92	9,400.68
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-1,276.16	-11,504.27
10	7461H	HEALTH INS EMPLOYEE PAID	-95,657.05	-93,416.85
10	7461W	ACCRUED WORKMEN'S COMPENSATION	-15,966.25	28,648.86
10	7469	LOCAL TAX WITHHELD PAYABLE	79,869.17	9.90
10	7471	FEDERAL TAX WITHHELD PAYABLE	-71,921.90	-55,041.13
10	7472	FICA WITHHELD PAYABLE	-77,147.56	-94,031.69
10	7473	STATE TAX WITHHELD PAYABLE	-43,464.29	-43,464.29
10	7474	KTRS WITHHELD PAYABLE	-143,859.41	-151,681.07
10	7475	CERS WITHHELD PAYABLE	.00	34,875.62
10	7603	PURCHASE OBLIGATIONS	-192,814.10	2,611,520.00
	TOTAL LIABILITIES		-598,858.30	2,228,873.85
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,140,892.11	-3,602,897.85
10	7602	EXPENDITURES CONTROL	2,922,994.94	7,492,419.96
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-160,353.75
10	8747AV	COMMITTED-ACCRUED VACATION	.00	-86,578.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	192,814.10	-2,611,520.00
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	82,337.46
10	8770	UNASSIGNED FUND BALANCE	.00	-10,670,537.33
	TOTAL FUND BALANCE		1,974,916.93	-9,557,129.67
	TOTAL LIABILITIES + FUND BALANCE		1,376,058.63	-7,328,255.82

WOODFORD COUNTY PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-281,603.63	562,471.43
		TOTAL ASSETS	-281,603.63	562,471.43
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-12,725.82	-6,390.57
20	7421A	ACCOUNTS PAYABLE ACI	-13,153.34	-61,129.56
20	7461	ACCR SALARIES & BENEFIT PAYABLE	499.44	22,020.61
20	7603	PURCHASE OBLIGATIONS	33,906.34	817,846.76
		TOTAL LIABILITIES	8,526.62	772,347.24
FUND BALANCE				
20	6302	REVENUES CONTROL	-122,957.50	-1,582,784.94
20	7602	EXPENDITURES CONTROL	429,940.85	1,065,802.65
20	8731	RESTRICTED GRANTS	.00	-56,731.74
20	8753	ASSIGNED-PURCH OBL - CURRENT	-33,906.34	-817,846.76
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,742.12
		TOTAL FUND BALANCE	273,077.01	-1,334,818.67
		TOTAL LIABILITIES + FUND BALANCE	281,603.63	-562,471.43

BALANCE SHEET FOR 2024 3

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	19,521.10	436,358.83
		TOTAL ASSETS	19,521.10	436,358.83
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	-10,714.36	-15,351.38
21	7603	PURCHASE OBLIGATIONS	-18,711.26	74,691.33
		TOTAL LIABILITIES	-29,425.62	59,339.95
FUND BALANCE				
21	6302	REVENUES CONTROL	-37,005.82	-102,696.00
21	7602	EXPENDITURES CONTROL	28,199.08	86,645.81
21	8740	COMMITTED FUND BALANCE	.00	-404,957.26
21	8753	ASSIGNED-PURCH OBL - CURRENT	18,711.26	-74,691.33
		TOTAL FUND BALANCE	9,904.52	-495,698.78
		TOTAL LIABILITIES + FUND BALANCE	-19,521.10	-436,358.83

BALANCE SHEET FOR 2024 3

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	96,432.83	504,551.49
	TOTAL ASSETS		96,432.83	504,551.49
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-7,697.68	-3,824.46
25	7421A	ACCOUNTS PAYABLE ACI	-1,369.85	-3,677.42
25	7603	PURCHASE OBLIGATIONS	26,585.75	154,899.38
	TOTAL LIABILITIES		17,518.22	147,397.50
FUND BALANCE				
25	6302	REVENUES CONTROL	-139,326.14	-246,438.21
25	7602	EXPENDITURES CONTROL	51,960.84	153,320.01
25	8730	RESTRICTED FUND BALANCE	.00	-403,931.41
25	8753	ASSIGNED-PURCH OBL - CURRENT	-26,585.75	-154,899.38
	TOTAL FUND BALANCE		-113,951.05	-651,948.99
	TOTAL LIABILITIES + FUND BALANCE		-96,432.83	-504,551.49

BALANCE SHEET FOR 2024 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	184,355.00
		TOTAL ASSETS	.00	184,355.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-184,355.00
		TOTAL FUND BALANCE	.00	-184,355.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-184,355.00

BALANCE SHEET FOR 2024 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	176,854.00
		TOTAL ASSETS	.00	176,854.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-176,854.00
		TOTAL FUND BALANCE	.00	-176,854.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-176,854.00

BALANCE SHEET FOR 2024 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-3,221,603.39	-7,543,506.53
36	6111	INVESTMENTS	142,987.39	57,040,519.76
	TOTAL ASSETS		-3,078,616.00	49,497,013.23
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-3,050,609.10	62,890,663.44
	TOTAL LIABILITIES		-3,050,609.10	62,890,663.44
FUND BALANCE				
36	6302	REVENUES CONTROL	-142,987.39	-496,865.76
36	7602	EXPENDITURES CONTROL	3,221,603.39	10,047,471.97
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-59,047,619.44
36	8753	ASSIGNED-PURCH OBL - CURRENT	3,050,609.10	-62,890,663.44
	TOTAL FUND BALANCE		6,129,225.10	-112,387,676.67
	TOTAL LIABILITIES + FUND BALANCE		3,078,616.00	-49,497,013.23

BALANCE SHEET FOR 2024 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-16,668.26	-2,460,368.65
		TOTAL ASSETS	-16,668.26	-2,460,368.65
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	16,668.26	2,460,368.65
		TOTAL FUND BALANCE	16,668.26	2,460,368.65
		TOTAL LIABILITIES + FUND BALANCE	16,668.26	2,460,368.65

WOODFORD COUNTY PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-199,557.26	196,529.48
51	6104	PETTY CASH	.00	220.00
51	6153	ACCOUNTS RECEIVABLE	.00	-48,701.20
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,310.53
51	64000	DEFER OUTFLOW RES-OPEB	.00	128,884.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	83,944.00
	TOTAL ASSETS		-199,557.26	406,186.81
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-77.36	.00
51	7421A	ACCOUNTS PAYABLE ACI	-1,741.28	-12,707.93
51	75410	UNFUNDED OPEB LIABILITIES	.00	-326,557.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-477,536.00
51	7603	PURCHASE OBLIGATIONS	-62,111.42	642,304.91
51	77000	DEFER INFLW OF RES OPEB	.00	-221,296.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-86,807.00
	TOTAL LIABILITIES		-63,930.06	-482,599.02
FUND BALANCE				
51	6302	REVENUES CONTROL	-173,720.99	-292,969.45
51	7602	EXPENDITURES CONTROL	375,096.89	676,257.88
51	87370	RESTRICTED-OPEB	.00	418,969.00
51	8737P	RESTRICTED-PENSIONS	.00	480,399.00
51	8739	RESTRICTED NET ASSETS	.00	-521,509.31
51	8739I	RES NET POSITION-FS INVENTORY	.00	-42,430.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	62,111.42	-642,304.91
	TOTAL FUND BALANCE		263,487.32	76,412.21
	TOTAL LIABILITIES + FUND BALANCE		199,557.26	-406,186.81

WOODFORD COUNTY PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 3

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	25,072.31	770,031.60
52	64000	DEFER OUTFLOW RES-OPEB	.00	12,107.00
52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	7,885.00
	TOTAL ASSETS		25,072.31	790,023.60
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,339.32	.00
52	7421A	ACCOUNTS PAYABLE ACI	-313.54	-313.54
52	75410	UNFUNDED OPEB LIABILITIES	.00	-30,676.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-44,858.00
52	7603	PURCHASE OBLIGATIONS	-3,934.68	22,435.90
52	77000	DEFER INFLW OF RES OPEB	.00	-20,788.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-8,155.00
	TOTAL LIABILITIES		-5,587.54	-82,354.64
FUND BALANCE				
52	6302	REVENUES CONTROL	-38,695.46	-90,563.10
52	7602	EXPENDITURES CONTROL	15,276.01	20,465.89
52	87370	RESTRICTED-OPEB	.00	39,357.00
52	8737P	RESTRICTED-PENSIONS	.00	45,128.00
52	8739	RESTRICTED NET ASSETS	.00	-699,620.85
52	8753	ASSIGNED-PURCH OBL - CURRENT	3,934.68	-22,435.90
	TOTAL FUND BALANCE		-19,484.77	-707,668.96
	TOTAL LIABILITIES + FUND BALANCE		-25,072.31	-790,023.60

BALANCE SHEET FOR 2024 3

FUND: 53 COMMUNITY EDUCATION FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	.00	30,259.76
		TOTAL ASSETS	.00	30,259.76
LIABILITIES				
53	7603	PURCHASE OBLIGATIONS	.00	150.00
		TOTAL LIABILITIES	.00	150.00
FUND BALANCE				
53	8739	RESTRICTED NET ASSETS	.00	-30,259.76
53	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-150.00
		TOTAL FUND BALANCE	.00	-30,409.76
		TOTAL LIABILITIES + FUND BALANCE	.00	-30,259.76

WOODFORD COUNTY PUBLIC SCHOOLS



BALANCE SHEET FOR 2024 3

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	-585,308.19
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	62,243,093.41
80	6222	ACCUM DEPREC-BUILDINGS	.00	-34,920,761.31
80	6231	TECHNOLOGY EQUIPMENT	.00	816,286.17
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-789,832.20
80	6241	VEHICLES	.00	5,271,442.48
80	6242	ACCUMULATED DEPRCTN-VEHICLES	.00	-3,646,247.93
80	6251	GENERAL EQUIPMENT	.00	4,895,433.94
80	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-3,311,180.03
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	22,522,452.27
80	6271	INFRASTRUCTURE	.00	237,903.83
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-80,104.62
80	6281	INTANGIBLE ASSETS	.00	151,204.05
80	6282	ACC AMORT INTANGIBLE ASSET	.00	-100,802.70
		TOTAL ASSETS	.00	56,234,634.35
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-56,234,634.35
		TOTAL FUND BALANCE	.00	-56,234,634.35
		TOTAL LIABILITIES + FUND BALANCE	.00	-56,234,634.35

BALANCE SHEET FOR 2024 3

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	525,057.06
81	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-238,067.84
	TOTAL ASSETS		.00	286,989.22
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-286,989.22
	TOTAL FUND BALANCE		.00	-286,989.22
	TOTAL LIABILITIES + FUND BALANCE		.00	-286,989.22

BALANCE SHEET FOR 2024 3

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	-263.96
		TOTAL ASSETS	.00	1,055.76
FUND BALANCE				
82	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,055.76
		TOTAL FUND BALANCE	.00	-1,055.76
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,055.76

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