WOODFORD COUNTY PUBLIC SCHOOLS

munis a tyler erp solution

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10 1	6101 -6101 -	CASH IN BANK	561,896.84	5,235,539.61
	10 1	6153 -6153 -	ACCOUNTS RECEIVABLE	-535,751.58	6,159.95
		TOTAL ASSETS		26,145.26	5,241,699.56
LIABILITIES					
	10 1	7421 -7421 -	ACCOUNTS PAYABLE	67,086.45	45,408.78
	10 1	7421A -7421A -	ACCOUNTS PAYABLE ACI	28,764.93	-19,195.59
	10 1	7461 -7461 -	ACCR SALARIES & BENEFT PAYABLE	491.66	-15,771.23
	10 1	7461H -7461H -	HEALTH INS EMPLOYEE PAID	89,600.24	3,240.09
	10 1	7461W -7461W -	ACCRUED WORKMEN'S COMPENSATION	-3,646.72	-3,646.72
	10 1	7469 -7469 -	LOCAL TAX WITHHELD PAYABLE	-17,172.84	-17,206.62
	10 1	7471 -7471 -	FEDERAL TAX WITHHELD PAYABLE	.00	-221.87
	10 1	7472 -7472 -	FICA WITHHELD PAYABLE	.00	226.28
	10 1	7473 -7473 -	STATE TAX WITHHELD PAYABLE	.00	-68.77
	10 1	7474 -7474 -	KTRS WITHHELD PAYABLE	1,733.38	-1,185.87
	10 1	7475 -7475 -	CERS WITHHELD PAYABLE	-23.63	122,871.69
	10 1	7603 -7603 -	PURCHASE OBLIGATIONS	3,244,429.70	3,389,099.65
		TOTAL LIABILITIES		3,411,263.17	3,503,549.82
FUND BALANCE					
	10 1	6302 -6302 -	REVENUES CONTROL	-2,172,207.48	-2,172,207.48
	10 1	7602 -7602 -	EXPENDITURES CONTROL	1,979,228.75	1,979,228.75
	10 1	8732 -8732 -	RESTRICTED-SICK LEAVE PAYABLE	.00	-163,878.38
	10 1	8747AV -8747AV-	COMMITTED-ACCRUED VACATION	.00	-89,784.91
	10 1	8753 -8753 -	ASSIGNED-PURCH OBL - CURRENT	-3,244,429.70	-3,389,099.65
	10 1	8770 -8770 -	UNASSIGNED FUND BALANCE	.00	-4,909,507.71

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	-3,437,408.43	-8,745,249.38
TOTAL LIABILITIES + FUND BALANCE	-26,145.26	-5,241,699.56

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	294,704.00	-238,912.49
	2	-6101 -			
	20	6153	ACCOUNTS RECEIVABLE	-576,400.11	407,697.02
	2	-6153 -			
		TOTAL ASSETS		-281,696.11	168,784.53
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	9,737.20	-38,881.55
	2	-7421 -			
	20	7421A	ACCOUNTS PAYABLE ACI	3,058.61	-2,563.46
	2	-7421A -			
	20	7461	ACCR SALARIES & BENEFT PAYABLE	62.84	5,827.69
	2	-7461 -			
	20	7481	ADVANCES FROM GRANTORS	400,570.77	.00
	2	-7481 -			
	20	7603	PURCHASE OBLIGATIONS	-21,882.59	280,762.09
	2	-7603 -			
		TOTAL LIABILITIES		391,546.83	245,144.77
FUND BALANCE					
	20	6302	REVENUES CONTROL	-474,807.50	-474,807.50
	2	-6302 -			
	20	7602	EXPENDITURES CONTROL	343,074.19	343,074.19
	2	-7602 -			
	20	8731	RESTRICTED GRANTS	.00	-58,176.02
	2	-8731 -			
	20	8753	ASSIGNED-PURCH OBL - CURRENT	21,882.59	-280,762.09
	2	-8753 -			
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,742.12
	2	-8755 -			
		TOTAL FUND BALANCE		-109,850.72	-413,929.30
	TOTAL LIABILITIES + FUND BALANCE			281,696.11	-168,784.53

BALANCE SHEET FOR 2026 1

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-47,842.38	410,593.97
21	-6101 -			
21	6153	ACCOUNTS RECEIVABLE	-400.00	.00
21	-6153 -			
		TOTAL ASSETS	-48,242.38	410,593.97
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	863.07	-5,097.57
21	-7421 -			
21	7421A	ACCOUNTS PAYABLE ACI	8,526.20	-104.52
21	-7421A -			
21	7603	PURCHASE OBLIGATIONS	70,496.56	125,797.02
21	-7603 -			
		TOTAL LIABILITIES	79,885.83	120,594.93
FUND BALANCE				
21	6302	REVENUES CONTROL	-464,248.59	-464,248.59
21	-6302 -			
21	7602	EXPENDITURES CONTROL	58,856.71	58,856.71
21	-7602 -			
21	8740	COMMITTED FUND BALANCE	444,244.99	.00
21	-8740 -			
21	8753	ASSIGNED-PURCH OBL - CURRENT	-70,496.56	-125,797.02
21	-8753 -			
		TOTAL FUND BALANCE	-31,643.45	-531,188.90
		TOTAL LIABILITIES + FUND BALANCE	48,242.38	-410,593.97

BALANCE SHEET FOR 2026 1

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,293.03	474,982.44
25	-6101 -			
25	6153	ACCOUNTS RECEIVABLE	-329.61	.00
25	-6153 -			
		TOTAL ASSETS	-1,622.64	474,982.44
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	4,622.27	-188.50
25	-7421 -			
25	7421A	ACCOUNTS PAYABLE ACI	1,486.18	-1,517.97
25	-7421A -			
25	7603	PURCHASE OBLIGATIONS	57,888.78	57,888.78
25	-7603 -			
		TOTAL LIABILITIES	63,997.23	56,182.31
FUND BALANCE				
25	6302	REVENUES CONTROL	-496,612.35	-496,612.35
25	-6302 -			
25	7602	EXPENDITURES CONTROL	23,336.38	23,336.38
25	-7602 -			
25	8730	RESTRICTED FUND BALANCE	468,790.16	15,024.00
25	-8730 -			
25	8753	ASSIGNED-PURCH OBL - CURRENT	-57,888.78	-57,888.78
25	-8753 -			
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-15,024.00
25	-8755 -			
		TOTAL FUND BALANCE	-62,374.59	-531,164.75
		TOTAL LIABILITIES + FUND BALANCE	1,622.64	-474,982.44

BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	179,911.00	179,911.00
310 -6101 -				
TOTAL ASSETS			179,911.00	179,911.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-179,911.00	-179,911.00
310 -6302 -				
TOTAL FUND BALANCE			-179,911.00	-179,911.00
TOTAL LIABILITIES + FUND BALANCE			-179,911.00	-179,911.00

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	63,504.00	63,504.00
320 -6101 -				
TOTAL ASSETS			63,504.00	63,504.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-63,504.00	-63,504.00
320 -6302 -				
TOTAL FUND BALANCE			-63,504.00	-63,504.00
TOTAL LIABILITIES + FUND BALANCE			-63,504.00	-63,504.00

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101 360 -6101 -	CASH IN BANK	-281,494.88	3,386,842.84
	TOTAL ASSETS		-281,494.88	3,386,842.84
LIABILITIES				
36	7421 360 -7421 -	ACCOUNTS PAYABLE	225,666.12	.00
36	7421A 360 -7421A -	ACCOUNTS PAYABLE ACI	516.88	-45.60
36	7603 360 -7603 -	PURCHASE OBLIGATIONS	-23,456.63	2,529,681.36
	TOTAL LIABILITIES		202,726.37	2,529,635.76
FUND BALANCE				
36	6302 360 -6302 -	REVENUES CONTROL	-11,325.62	-11,325.62
36	7602 360 -7602 -	EXPENDITURES CONTROL	66,637.50	66,637.50
36	8735 360 -8735 -	RESTRICTED-FUTURE CONSTR BG-1	2,553,137.99	-3,442,109.12
36	8753 360 -8753 -	ASSIGNED-PURCH OBL - CURRENT	23,456.63	-2,529,681.36
36	8755 360 -8755 -	ASSIGNED-PURCH OBL - PRD 13/YE	-2,553,137.99	.00
	TOTAL FUND BALANCE		78,768.51	-5,916,478.60
TOTAL LIABILITIES + FUND BALANCE			281,494.88	-3,386,842.84

BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,715,033.23	-1,715,033.23
400 -6101 -				
TOTAL ASSETS			-1,715,033.23	-1,715,033.23
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,715,033.23	1,715,033.23
400 -7602 -				
TOTAL FUND BALANCE			1,715,033.23	1,715,033.23
TOTAL LIABILITIES + FUND BALANCE			1,715,033.23	1,715,033.23

BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101 51 -6101 -	CASH IN BANK	52,388.16	20,718.11
51	6104 51 -6104 -	PETTY CASH	.00	1,535.00
51	6153 51 -6153 -	ACCOUNTS RECEIVABLE	-108,659.48	.00
51	6171 51 -6171 -	INVENTORIES FOR CONSUMPTION	-13,687.39	37,000.62
51	6400O 51 -6400O -	DEFER OUTFLW RES-OPEB	.00	156,085.00
51	6400P 51 -6400P -	DEFERRED OUTFLOW OF RESOURCES	.00	453,481.00
51	6541O 51 -6541O -	NET OPEB ASSET	.00	32,716.00
	TOTAL ASSETS		-69,958.71	701,535.73
LIABILITIES				
51	7421 51 -7421 -	ACCOUNTS PAYABLE	2,082.39	-6,727.99
51	7421A 51 -7421A -	ACCOUNTS PAYABLE ACI	2,338.17	-14.00
51	7541P 51 -7541P -	UNFUNDED PENSION LIABILITIES	.00	-1,520,500.00
51	7603 51 -7603 -	PURCHASE OBLIGATIONS	280,603.95	280,603.95
51	7700O 51 -7700O -	DEFER INFLW OF RES OPEB	.00	-601,946.00
51	7700P 51 -7700P -	DEFERRED INFLOW OF RESOURCES	.00	-368,766.00
	TOTAL LIABILITIES		285,024.51	-2,217,350.04
FUND BALANCE				
51	6302 51 -6302 -	REVENUES CONTROL	-491.71	-491.71
51	7602 51 -7602 -	EXPENDITURES CONTROL	66,029.86	66,029.86
51	8737O 51 -8737O -	RESTRICTED-OPEB	.00	413,145.00
51	8737P 51 -8737P -	RESTRICTED-PENSIONS	.00	1,435,785.00
51	8739 51 -8739 -	RESTRICTED NET ASSETS	.00	-96,367.56
51	8739I 51 -8739I -	RES NET POSITION-FS INVENTORY	.00	-21,682.33
51	8753 51 -8753 -	ASSIGNED-PURCH OBL - CURRENT	-280,603.95	-280,603.95

BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE		
TOTAL FUND BALANCE	-215,065.80	1,515,814.31
TOTAL LIABILITIES + FUND BALANCE	69,958.71	-701,535.73

BALANCE SHEET FOR 2026 1

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101 52 -6101 -	CASH IN BANK	-14,711.78	802,776.85
52	6153 52 -6153 -	ACCOUNTS RECEIVABLE	-2,260.00	.00
52	6400O 52 -6400O -	DEFER OUTFLW RES-OPEB	.00	72,000.00
52	6400P 52 -6400P -	DEFERRED OUTFLOW OF RESOURCES	.00	209,184.00
52	6541O 52 -6541O -	NET OPEB ASSET	.00	15,091.00
	TOTAL ASSETS		-16,971.78	1,099,051.85
LIABILITIES				
52	7421 52 -7421 -	ACCOUNTS PAYABLE	2,361.00	.00
52	7421A 52 -7421A -	ACCOUNTS PAYABLE ACI	187.92	.00
52	7541P 52 -7541P -	UNFUNDED PENSION LIABILITIES	.00	-701,384.00
52	7603 52 -7603 -	PURCHASE OBLIGATIONS	15,585.84	15,585.84
52	7700O 52 -7700O -	DEFER INFLW OF RES OPEB	.00	-277,668.00
52	7700P 52 -7700P -	DEFERRED INFLOW OF RESOURCES	.00	-170,106.00
	TOTAL LIABILITIES		18,134.76	-1,133,572.16
FUND BALANCE				
52	6302 52 -6302 -	REVENUES CONTROL	-6,460.00	-6,460.00
52	7602 52 -7602 -	EXPENDITURES CONTROL	20,882.86	20,882.86
52	8737O 52 -8737O -	RESTRICTED-OPEB	.00	190,577.00
52	8737P 52 -8737P -	RESTRICTED-PENSIONS	.00	662,306.00
52	8739 52 -8739 -	RESTRICTED NET ASSETS	.00	-817,199.71
52	8753 52 -8753 -	ASSIGNED-PURCH OBL - CURRENT	-15,585.84	-15,585.84
	TOTAL FUND BALANCE		-1,162.98	34,520.31
TOTAL LIABILITIES + FUND BALANCE			16,971.78	-1,099,051.85

WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2026 1

FUND: 53	COMMUNITY EDUCATION FUNDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	.00	18,597.30
53 -6101 -				
	TOTAL ASSETS		.00	18,597.30
LIABILITIES				
53	7603	PURCHASE OBLIGATIONS	150.00	150.00
53 -7603 -				
	TOTAL LIABILITIES		150.00	150.00
FUND BALANCE				
53	8739	RESTRICTED NET ASSETS	.00	-18,597.30
53 -8739 -				
53	8753	ASSIGNED-PURCH OBL - CURRENT	-150.00	-150.00
53 -8753 -				
	TOTAL FUND BALANCE		-150.00	-18,747.30
TOTAL LIABILITIES + FUND BALANCE			.00	-18,597.30

BALANCE SHEET FOR 2026 1

FUND: 8		GOVERNMENTAL ASSETS	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	2,833,259.26
8	-6201 -			
80	6211	LAND IMPROVEMENTS	.00	697,795.92
8	-6211 -			
80	6212	ACCUM DEPREC-LAND IMPROVEMENTS	.00	-629,880.24
8	-6212 -			
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	63,685,779.82
8	-6221 -			
80	6222	ACCUM DEPREC-BUILDINGS	.00	-37,400,912.95
8	-6222 -			
80	6231	TECHNOLOGY EQUIPMENT	.00	754,941.43
8	-6231 -			
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-690,239.51
8	-6232 -			
80	6241	VEHICLES	.00	5,872,673.38
8	-6241 -			
80	6242	ACCUMULATED DEPRCTN-VEHICLES	.00	-3,888,354.52
8	-6242 -			
80	6251	GENERAL EQUIPMENT	.00	4,949,366.19
8	-6251 -			
80	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-3,766,025.36
8	-6252 -			
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	78,099,584.83
8	-6261 -			
80	6271	INFRASTRUCTURE	.00	237,903.83
8	-6271 -			
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-103,895.01
8	-6272 -			
80	6281	INTANGIBLE ASSETS	.00	327,884.50
8	-6281 -			
80	6282	ACC AMORT INTANGIBLE ASSET	.00	-101,532.42
8	-6282 -			
	TOTAL ASSETS		.00	110,878,349.15
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-110,878,349.15
8	-8710 -			
	TOTAL FUND BALANCE		.00	-110,878,349.15
	TOTAL LIABILITIES + FUND BALANCE		.00	-110,878,349.15

BALANCE SHEET FOR 2026 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	1,800.43
81 -6231 -				
81	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-1,800.43
81 -6232 -				
81	6251	GENERAL EQUIPMENT	.00	576,237.06
81 -6251 -				
81	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-300,828.14
81 -6252 -				
TOTAL ASSETS			.00	275,408.92
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-275,408.92
81 -8711 -				
TOTAL FUND BALANCE			.00	-275,408.92
TOTAL LIABILITIES + FUND BALANCE			.00	-275,408.92

BALANCE SHEET FOR 2026 1

FUND: 82 DAY CARE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	82 6251 82 -6251 -	GENERAL EQUIPMENT	.00	1,319.72
	82 6252 82 -6252 -	ACCUM DEPREC-GEN EQUIPMENT	.00	-395.93
	TOTAL ASSETS		.00	923.79
FUND BALANCE				
	82 8711 82 -8711 -	INVESTMENT IN BUSINESS ASSETS	.00	-923.79
	TOTAL FUND BALANCE		.00	-923.79
TOTAL LIABILITIES + FUND BALANCE			.00	-923.79

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