

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,222,138.96	2,013,400.65
10	6153	ACCOUNTS RECEIVABLE	7,630.29	13,790.24
TOTAL ASSETS			-3,214,508.67	2,027,190.89
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-13,732.12	32,722.23
10	7421A	ACCOUNTS PAYABLE ACI	-11,714.84	-32,540.55
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-11,102.10	-26,873.33
10	7461H	HEALTH INS EMPLOYEE PAID	-105,659.33	-102,419.24
10	7461W	ACCRUED WORKMEN'S COMPENSATION	-10,673.21	-14,319.93
10	7469	LOCAL TAX WITHHELD PAYABLE	-82,390.47	-99,597.09
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-221.87
10	7472	FICA WITHHELD PAYABLE	.00	226.28
10	7473	STATE TAX WITHHELD PAYABLE	.00	-68.77
10	7474	KTRS WITHHELD PAYABLE	.00	-1,185.87
10	7475	CERS WITHHELD PAYABLE	.00	-23.63
10	7603	PURCHASE OBLIGATIONS	-262,102.19	3,126,997.46
TOTAL LIABILITIES			-497,374.26	2,882,695.69
FUND BALANCE				
10	6302	REVENUES CONTROL	-56,695.42	-2,228,902.90
10	7602	EXPENDITURES CONTROL	3,506,476.16	5,485,704.91
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-163,878.38
10	8747AV	COMMITTED-ACCRUED VACATION	.00	-89,784.91
10	8753	ASSIGNED-PURCH OBL - CURRENT	262,102.19	-3,126,997.46
10	8770	UNASSIGNED FUND BALANCE	.00	-4,786,027.84
TOTAL FUND BALANCE			3,711,882.93	-4,909,886.58
TOTAL LIABILITIES + FUND BALANCE			3,214,508.67	-2,027,190.89

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	99,450.05	-189,462.44
20	6153	ACCOUNTS RECEIVABLE	-209,643.80	198,053.22
TOTAL ASSETS			-110,193.75	8,590.78
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-6,813.44	-47,805.14
20	7421A	ACCOUNTS PAYABLE ACI	-2,940.79	-3,394.10
20	7461	ACCR SALARIES & BENEFT PAYABLE	15,934.90	21,762.59
20	7603	PURCHASE OBLIGATIONS	-24,236.31	256,525.78
TOTAL LIABILITIES			-18,055.64	227,089.13
FUND BALANCE				
20	6302	REVENUES CONTROL	-310,561.20	-785,368.70
20	7602	EXPENDITURES CONTROL	414,574.28	807,648.47
20	8731	RESTRICTED GRANTS	.00	-58,176.02
20	8753	ASSIGNED-PURCH OBL - CURRENT	24,236.31	-256,525.78
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,742.12
TOTAL FUND BALANCE			128,249.39	-235,679.91
TOTAL LIABILITIES + FUND BALANCE			110,193.75	-8,590.78

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	69,395.10	479,989.07
			TOTAL ASSETS	69,395.10	479,989.07
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-4,172.45	-9,374.54
	21	7603	PURCHASE OBLIGATIONS	-7,839.06	117,957.96
			TOTAL LIABILITIES	-12,011.51	108,583.42
FUND BALANCE					
	21	6302	REVENUES CONTROL	-101,773.96	-566,022.55
	21	7602	EXPENDITURES CONTROL	36,551.31	95,408.02
	21	8753	ASSIGNED-PURCH OBL - CURRENT	7,839.06	-117,957.96
			TOTAL FUND BALANCE	-57,383.59	-588,572.49
			TOTAL LIABILITIES + FUND BALANCE	-69,395.10	-479,989.07

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	7,924.66	482,907.10
TOTAL ASSETS			7,924.66	482,907.10
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-1,392.00	-1,580.50
25	7421A	ACCOUNTS PAYABLE ACI	1,517.97	.00
25	7603	PURCHASE OBLIGATIONS	12,413.32	70,302.10
TOTAL LIABILITIES			12,539.29	68,721.60
FUND BALANCE				
25	6302	REVENUES CONTROL	-74,935.18	-571,547.53
25	7602	EXPENDITURES CONTROL	66,884.55	90,220.93
25	8730	RESTRICTED FUND BALANCE	.00	15,024.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-12,413.32	-70,302.10
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-15,024.00
TOTAL FUND BALANCE			-20,463.95	-551,628.70
TOTAL LIABILITIES + FUND BALANCE			-7,924.66	-482,907.10

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	179,911.00
			TOTAL ASSETS	.00	179,911.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-179,911.00
			TOTAL FUND BALANCE	.00	-179,911.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-179,911.00

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	63,504.00
			TOTAL ASSETS	.00	63,504.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-63,504.00
			TOTAL FUND BALANCE	.00	-63,504.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-63,504.00

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-180,789.71	3,256,053.13
TOTAL ASSETS			-180,789.71	3,256,053.13
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	45.60	.00
36	7603	PURCHASE OBLIGATIONS	-107,428.65	2,422,252.71
TOTAL LIABILITIES			-107,383.05	2,422,252.71
FUND BALANCE				
36	6302	REVENUES CONTROL	-12,668.13	-23,993.75
36	7602	EXPENDITURES CONTROL	193,412.24	210,049.74
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,442,109.12
36	8753	ASSIGNED-PURCH OBL - CURRENT	107,428.65	-2,422,252.71
TOTAL FUND BALANCE			288,172.76	-5,678,305.84
TOTAL LIABILITIES + FUND BALANCE			180,789.71	-3,256,053.13

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-1,715,033.23
			TOTAL ASSETS	.00	-1,715,033.23
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	1,715,033.23
			TOTAL FUND BALANCE	.00	1,715,033.23
			TOTAL LIABILITIES + FUND BALANCE	.00	1,715,033.23



# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-57,971.36	-37,253.25
51	6104	PETTY CASH	.00	1,535.00
51	6171	INVENTORIES FOR CONSUMPTION	45,391.10	82,391.72
51	64000	DEFER OUTFLOW RES-OPEB	.00	156,085.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	453,481.00
51	65410	NET OPEB ASSET	.00	32,716.00
TOTAL ASSETS			-12,580.26	688,955.47
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-1,590.79	-8,318.78
51	7421A	ACCOUNTS PAYABLE ACI	-1,275.79	-1,289.79
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,520,500.00
51	7603	PURCHASE OBLIGATIONS	-21,614.12	258,989.83
51	77000	DEFER INFLW OF RES OPEB	.00	-601,946.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-368,766.00
TOTAL LIABILITIES			-24,480.70	-2,241,830.74
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-199,460.42	-199,952.13
51	7602	EXPENDITURES CONTROL	214,907.26	280,937.12
51	87370	RESTRICTED-OPEB	.00	413,145.00
51	8737P	RESTRICTED-PENSIONS	.00	1,435,785.00
51	8739	RESTRICTED NET ASSETS	.00	-96,367.56
51	8739I	RES NET POSITION-FS INVENTORY	.00	-21,682.33
51	8753	ASSIGNED-PURCH OBL - CURRENT	21,614.12	-258,989.83
TOTAL FUND BALANCE			37,060.96	1,552,875.27
TOTAL LIABILITIES + FUND BALANCE			12,580.26	-688,955.47

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-9,495.38	793,281.47
52	64000	DEFER OUTFLOW RES-OPEB	.00	72,000.00
52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	209,184.00
52	65410	NET OPEB ASSET	.00	15,091.00
TOTAL ASSETS			-9,495.38	1,089,556.47
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-2,917.05	-2,917.05
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-701,384.00
52	7603	PURCHASE OBLIGATIONS	1,941.04	17,526.88
52	77000	DEFER INFLW OF RES OPEB	.00	-277,668.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-170,106.00
TOTAL LIABILITIES			-976.01	-1,134,548.17
FUND BALANCE				
52	6302	REVENUES CONTROL	-60,586.00	-67,046.00
52	7602	EXPENDITURES CONTROL	72,998.43	93,881.29
52	87370	RESTRICTED-OPEB	.00	190,577.00
52	8737P	RESTRICTED-PENSIONS	.00	662,306.00
52	8739	RESTRICTED NET ASSETS	.00	-817,199.71
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,941.04	-17,526.88
TOTAL FUND BALANCE			10,471.39	44,991.70
TOTAL LIABILITIES + FUND BALANCE			9,495.38	-1,089,556.47

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

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

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

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

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

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

# WOODFORD COUNTY PUBLIC SCHOOLS

## BALANCE SHEET FOR 2026 2

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	-395.93
		TOTAL ASSETS		.00	923.79
FUND BALANCE					
	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 \*\*