

# WOODFORD COUNTY PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,163,851.16	9,565,469.00
10	6153	ACCOUNTS RECEIVABLE	-4,683.34	209,549.23
		<b>TOTAL ASSETS</b>	<b>-1,168,534.50</b>	<b>9,775,018.23</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	28,894.23	-190.49
10	7421A	ACCOUNTS PAYABLE ACI	.00	846.20
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-11,281.28	276,206.99
10	7461H	HEALTH INS EMPLOYEE PAID	-121,583.17	-484,999.08
10	7461W	ACCRUED WORKMEN'S COMPENSATION	-10,164.87	-95,346.38
10	7469	LOCAL TAX WITHHELD PAYABLE	-84,292.66	-84,326.44
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	-981.89
10	7475	CERS WITHHELD PAYABLE	172.76	20,472.11
10	7603	PURCHASE OBLIGATIONS	-205,168.32	1,126,341.78
		<b>TOTAL LIABILITIES</b>	<b>-403,423.31</b>	<b>757,958.44</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,598,891.35	-38,651,409.17
10	7602	EXPENDITURES CONTROL	2,965,680.84	29,522,513.03
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-163,878.38
10	8747AV	COMMITTED-ACCRUED VACATION	.00	-125,601.60
10	8753	ASSIGNED-PURCH OBL - CURRENT	205,168.32	-1,126,341.78
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	145,130.75
10	8770	UNASSIGNED FUND BALANCE	.00	-133,389.52
		<b>TOTAL FUND BALANCE</b>	<b>1,571,957.81</b>	<b>-10,532,976.67</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,168,534.50</b>	<b>-9,775,018.23</b>

# WOODFORD COUNTY PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	132,362.96	-284,728.04
		<b>TOTAL ASSETS</b>	<b>132,362.96</b>	<b>-284,728.04</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	4,560.65	-6,018.90
20	7461	ACCR SALARIES & BENEFIT PAYABLE	-18,838.35	16,289.17
20	7603	PURCHASE OBLIGATIONS	-68,998.76	141,718.99
		<b>TOTAL LIABILITIES</b>	<b>-83,276.46</b>	<b>151,989.26</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-559,417.12	-4,019,511.19
20	7602	EXPENDITURES CONTROL	441,331.86	4,330,232.92
20	8731	RESTRICTED GRANTS	.00	-338,908.64
20	8753	ASSIGNED-PURCH OBL - CURRENT	68,998.76	-141,718.99
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	302,644.68
		<b>TOTAL FUND BALANCE</b>	<b>-49,086.50</b>	<b>132,738.78</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-132,362.96</b>	<b>284,728.04</b>

## BALANCE SHEET FOR 2026 10

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-9,343.48	429,355.01
21	6153	ACCOUNTS RECEIVABLE	.00	172.00
	TOTAL ASSETS		-9,343.48	429,527.01
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	1,382.64	-7.00
21	7603	PURCHASE OBLIGATIONS	25,547.68	95,113.54
	TOTAL LIABILITIES		26,930.32	95,106.54
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-21,372.37	-915,747.92
21	7602	EXPENDITURES CONTROL	29,333.21	490,962.45
21	8740	COMMITTED FUND BALANCE	.00	-4,734.54
21	8753	ASSIGNED-PURCH OBL - CURRENT	-25,547.68	-95,113.54
	TOTAL FUND BALANCE		-17,586.84	-524,633.55
	TOTAL LIABILITIES + FUND BALANCE		9,343.48	-429,527.01

# WOODFORD COUNTY PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 10

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-41,826.54	533,411.74
		<b>TOTAL ASSETS</b>	<b>-41,826.54</b>	<b>533,411.74</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	41,784.92	-295.00
25	7421A	ACCOUNTS PAYABLE ACI	.00	-261.65
25	7603	PURCHASE OBLIGATIONS	34,487.62	183,321.96
		<b>TOTAL LIABILITIES</b>	<b>76,272.54</b>	<b>182,765.31</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-69,666.68	-1,400,735.83
25	7602	EXPENDITURES CONTROL	69,708.30	867,774.24
25	8730	RESTRICTED FUND BALANCE	.00	15,130.50
25	8753	ASSIGNED-PURCH OBL - CURRENT	-34,487.62	-183,321.96
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-15,024.00
		<b>TOTAL FUND BALANCE</b>	<b>-34,446.00</b>	<b>-716,177.05</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>41,826.54</b>	<b>-533,411.74</b>

## BALANCE SHEET FOR 2026 10

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	38,086.66
		TOTAL ASSETS	.00	38,086.66
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-179,911.00
31	7602	EXPENDITURES CONTROL	.00	141,824.34
		TOTAL FUND BALANCE	.00	-38,086.66
		TOTAL LIABILITIES + FUND BALANCE	.00	-38,086.66

## BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-4,524,096.00
32	7602	EXPENDITURES CONTROL	.00	4,524,096.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

## BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-129,916.50	1,377,702.14
		TOTAL ASSETS	-129,916.50	1,377,702.14
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-120,932.50	560,685.30
		TOTAL LIABILITIES	-120,932.50	560,685.30
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-71,626.96
36	7602	EXPENDITURES CONTROL	129,916.50	2,136,033.94
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,442,109.12
36	8753	ASSIGNED-PURCH OBL - CURRENT	120,932.50	-560,685.30
		TOTAL FUND BALANCE	250,849.00	-1,938,387.44
		TOTAL LIABILITIES + FUND BALANCE	129,916.50	-1,377,702.14

## BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-102,474.89
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>-102,474.89</b>
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-4,665,920.34
40	7602	EXPENDITURES CONTROL	.00	4,768,395.23
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>102,474.89</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>102,474.89</b>

# WOODFORD COUNTY PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	45,336.02	-13,263.83
51	6104	PETTY CASH	.00	1,535.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	57,726.18
51	64000	DEFER OUTFLOW RES-OPEB	.00	138,188.00
51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	465,053.00
51	65410	NET OPEB ASSET	.00	42,091.00
<b>TOTAL ASSETS</b>			<b>45,336.02</b>	<b>691,329.35</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	6,330.52	.00
51	7421A	ACCOUNTS PAYABLE ACI	.00	-741.81
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-30,273.44
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,453,812.00
51	7603	PURCHASE OBLIGATIONS	-8,231.50	205,447.98
51	77000	DEFER INFLW OF RES OPEB	.00	-449,677.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-259,000.00
<b>TOTAL LIABILITIES</b>			<b>-1,900.98</b>	<b>-1,988,056.27</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-296,371.91	-2,064,738.06
51	7602	EXPENDITURES CONTROL	244,705.37	2,100,444.29
51	87370	RESTRICTED-OPEB	.00	269,398.00
51	8737P	RESTRICTED-PENSIONS	.00	1,247,759.00
51	8739I	RES NET POSITION-FS INVENTORY	.00	-50,688.33
51	8753	ASSIGNED-PURCH OBL - CURRENT	8,231.50	-205,447.98
<b>TOTAL FUND BALANCE</b>			<b>-43,435.04</b>	<b>1,296,726.92</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-45,336.02</b>	<b>-691,329.35</b>

# WOODFORD COUNTY PUBLIC SCHOOLS



## BALANCE SHEET FOR 2026 10

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	8,616.11	744,468.87
52	64000	DEFER OUTFLOW RES-OPEB	.00	76,899.00
52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	258,792.00
52	65410	NET OPEB ASSET	.00	23,423.00
TOTAL ASSETS			<b>8,616.11</b>	<b>1,103,582.87</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	369.01	.00
52	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-16,846.50
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-809,014.00
52	7603	PURCHASE OBLIGATIONS	-2,143.81	7,479.79
52	77000	DEFER INFLW OF RES OPEB	.00	-250,235.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-144,128.00
TOTAL LIABILITIES			<b>-1,774.80</b>	<b>-1,212,743.71</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-60,268.85	-1,327,504.07
52	7602	EXPENDITURES CONTROL	51,283.73	599,881.70
52	87370	RESTRICTED-OPEB	.00	149,913.00
52	8737P	RESTRICTED-PENSIONS	.00	694,350.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	2,143.81	-7,479.79
TOTAL FUND BALANCE			<b>-6,841.31</b>	<b>109,160.84</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-8,616.11</b>	<b>-1,103,582.87</b>

**BALANCE SHEET FOR 2026 10**

FUND: 53 COMMUNITY EDUCATION FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	.00	10,945.89
		TOTAL ASSETS	.00	10,945.89
<b>LIABILITIES</b>				
53	7603	PURCHASE OBLIGATIONS	.00	846.30
		TOTAL LIABILITIES	.00	846.30
<b>FUND BALANCE</b>				
53	7602	EXPENDITURES CONTROL	.00	7,651.41
53	8739	RESTRICTED NET ASSETS	.00	-18,597.30
53	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-846.30
		TOTAL FUND BALANCE	.00	-11,792.19
		TOTAL LIABILITIES + FUND BALANCE	.00	-10,945.89

BALANCE SHEET FOR 2026 10

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	78,271,751.23
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	-177,382.31
		TOTAL ASSETS	.00	110,974,665.66
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-110,974,665.66
		TOTAL FUND BALANCE	.00	-110,974,665.66
		TOTAL LIABILITIES + FUND BALANCE	.00	-110,974,665.66

## BALANCE SHEET FOR 2026 10

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

**BALANCE SHEET FOR 2026 10**

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 Jason Gribbins \*\*