WOODFORD COUNTY PUBLIC SCHOOLS

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-1,649,360.13	476,522.75
	10	6153	ACCOUNTS RECEIVABLE	-3,372.40	18,418.17
		TOTAL ASSETS		-1,652,732.53	494,940.92
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	29,904.46	2,897.97
	10	7421A	ACCOUNTS PAYABLE ACI	.00	846.20
	10	7461	ACCR SALARIES & BENEFT PAYABLE	1,409.93	105,334.74
	10	7461H	HEALTH INS EMPLOYEE PAID	-117,085.57	-117,948.16
	10	7461W	ACCRUED WORKMEN'S COMPENSATION	-9,150.39	-143,969.22
	10	7469	LOCAL TAX WITHHELD PAYABLE	95,053.77	-33.78
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-221.87
	10	7472	FICA WITHHELD PAYABLE	-126.10	100.18
	10	7473	STATE TAX WITHHELD PAYABLE	.00	-47.86
	10	7474	KTRS WITHHELD PAYABLE	-1,171.56	2,576.89
	10	7475	CERS WITHHELD PAYABLE	.00	27,879.82
	10	7603	PURCHASE OBLIGATIONS	-21,707.22	3,275,780.47
		TOTAL LIABILITIES		-22,872.68	3,153,195.38
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,097,521.12	-3,503,501.71
	10	7602	EXPENDITURES CONTROL	2,751,419.11	6,785,040.49
	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	21,707.22	-3,275,780.47
	10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	145,130.75
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,509,545.38
		TOTAL FUND BALANCE		1,675,605.21	-3,648,136.30
		TOTAL LIABILITIES + FUND BALANCE		1,652,732.53	-494,940.92

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-226,185.08	-142,304.54
		TOTAL ASSETS		-226,185.08	-142,304.54
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	494.37	-6,018.90
	20	7461	ACCR SALARIES & BENEFT PAYABLE	-12,398.03	22,729.49
	20	7603	PURCHASE OBLIGATIONS	16,374.90	200,083.21
		TOTAL LIABILITIES		4,471.24	216,793.80
FUND BALANCE					
	20	6302	REVENUES CONTROL	-53,527.72	-748,908.45
	20	7602	EXPENDITURES CONTROL	291,616.46	874,327.06
	20	8731	RESTRICTED GRANTS	.00	-302,469.34
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-16,374.90	-200,083.21
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	302,644.68
		TOTAL FUND BALANCE		221,713.84	-74,489.26
		TOTAL LIABILITIES + FUND BALANCE		226,185.08	142,304.54

BALANCE SHEET FOR 2027 3

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	6,196.09	433,550.92
21	6153	ACCOUNTS RECEIVABLE	800.00	972.00
	TOTAL ASSETS		6,996.09	434,522.92
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	34,379.78	-7.00
21	7603	PURCHASE OBLIGATIONS	-27,348.73	109,368.70
	TOTAL LIABILITIES		7,031.05	109,361.70
FUND BALANCE				
21	6302	REVENUES CONTROL	-80,017.30	-561,204.49
21	7602	EXPENDITURES CONTROL	38,641.43	108,310.29
21	8740	COMMITTED FUND BALANCE	.00	18,378.28
21	8753	ASSIGNED-PURCH OBL - CURRENT	27,348.73	-109,368.70
	TOTAL FUND BALANCE		-14,027.14	-543,884.62
	TOTAL LIABILITIES + FUND BALANCE		-6,996.09	-434,522.92

BALANCE SHEET FOR 2027 3

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	79,628.49	428,150.52
	25	6153	ACCOUNTS RECEIVABLE	500.00	500.00
		TOTAL ASSETS		80,128.49	428,650.52
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	-4,374.90	-4,836.59
	25	7421A	ACCOUNTS PAYABLE ACI	.00	-261.65
	25	7603	PURCHASE OBLIGATIONS	65,143.08	135,401.42
		TOTAL LIABILITIES		60,768.18	130,303.18
FUND BALANCE					
	25	6302	REVENUES CONTROL	-112,601.78	-647,114.12
	25	7602	EXPENDITURES CONTROL	36,848.19	101,510.85
	25	8730	RESTRICTED FUND BALANCE	.00	137,074.99
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-65,143.08	-135,401.42
	25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-15,024.00
		TOTAL FUND BALANCE		-140,896.67	-558,953.70
		TOTAL LIABILITIES + FUND BALANCE		-80,128.49	-428,650.52

BALANCE SHEET FOR 2027 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	417,240.66
		TOTAL ASSETS		.00	417,240.66
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-187,315.00
	31	8737	RESTRICTED - OTHER	.00	-229,925.66
		TOTAL FUND BALANCE		.00	-417,240.66
		TOTAL LIABILITIES + FUND BALANCE		.00	-417,240.66

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	118,188.00
		TOTAL ASSETS		.00	118,188.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-118,188.00
		TOTAL FUND BALANCE		.00	-118,188.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-118,188.00

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	915,300.96
		TOTAL ASSETS		.00	915,300.96
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	.00	127,212.82
		TOTAL LIABILITIES		.00	127,212.82
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	35,878.70
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,113,597.48
	36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-127,212.82
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	162,417.82
		TOTAL FUND BALANCE		.00	-1,042,513.78
		TOTAL LIABILITIES + FUND BALANCE		.00	-915,300.96

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-1,801,309.86
		TOTAL ASSETS		.00	-1,801,309.86
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	1,698,834.97
	40	8770	UNASSIGNED FUND BALANCE	.00	102,474.89
		TOTAL FUND BALANCE		.00	1,801,309.86
		TOTAL LIABILITIES + FUND BALANCE		.00	1,801,309.86

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-38,398.03	104,203.07
	51	6104	PETTY CASH	.00	470.00
	51	6171	INVENTORIES FOR CONSUMPTION	.00	61,354.04
	51	6400O	DEFER OUTFLW RES-OPEB	.00	138,188.00
	51	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	465,053.00
	51	6541O	NET OPEB ASSET	.00	42,091.00
		TOTAL ASSETS		-38,398.03	811,359.11
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	3,361.60	.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	18,974.23	355,103.06
	51	7700O	DEFER INFLW OF RES OPEB	.00	-449,677.00
	51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-259,000.00
		TOTAL LIABILITIES		22,335.83	-1,838,401.19
FUND BALANCE					
	51	6302	REVENUES CONTROL	-197,883.49	-765,794.09
	51	7602	EXPENDITURES CONTROL	232,919.92	557,945.37
	51	8737O	RESTRICTED-OPEB	.00	269,398.00
	51	8737P	RESTRICTED-PENSIONS	.00	1,247,759.00
	51	8739	RESTRICTED NET ASSETS	.00	4,316.50
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-18,974.23	-355,103.06
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	68,520.36
		TOTAL FUND BALANCE		16,062.20	1,027,042.08
		TOTAL LIABILITIES + FUND BALANCE		38,398.03	-811,359.11

BALANCE SHEET FOR 2027 3

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-39,304.16	605,173.97
	52	6400O	DEFER OUTFLW RES-OPEB	.00	76,899.00
	52	6400P	DEFERRED OUTFLOW OF RESOURCES	.00	258,792.00
	52	6541O	NET OPEB ASSET	.00	23,423.00
		TOTAL ASSETS		-39,304.16	964,287.97
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	343.71	.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	-12,793.91	18,178.58
	52	7700O	DEFER INFLW OF RES OPEB	.00	-250,235.00
	52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-144,128.00
		TOTAL LIABILITIES		-12,450.20	-1,202,044.92
FUND BALANCE					
	52	6302	REVENUES CONTROL	-64,703.63	-132,225.13
	52	7602	EXPENDITURES CONTROL	103,664.08	209,063.76
	52	8737O	RESTRICTED-OPEB	.00	149,913.00
	52	8737P	RESTRICTED-PENSIONS	.00	694,350.00
	52	8739	RESTRICTED NET ASSETS	.00	-668,860.41
	52	8753	ASSIGNED-PURCH OBL - CURRENT	12,793.91	-18,063.58
	52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,579.31
		TOTAL FUND BALANCE		51,754.36	237,756.95
		TOTAL LIABILITIES + FUND BALANCE		39,304.16	-964,287.97

BALANCE SHEET FOR 2027 3

FUND: 53 COMMUNITY EDUCATION FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	.00	-42,529.35
		TOTAL ASSETS		.00	-42,529.35
LIABILITIES					
	53	7603	PURCHASE OBLIGATIONS	938.35	2,018.39
		TOTAL LIABILITIES		938.35	2,018.39
FUND BALANCE					
	53	8739	RESTRICTED NET ASSETS	.00	41,599.31
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-938.35	-2,018.39
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	930.04
		TOTAL FUND BALANCE		-938.35	40,510.96
		TOTAL LIABILITIES + FUND BALANCE		.00	42,529.35

BALANCE SHEET FOR 2027 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	-650,254.94
	80	6221	BUILDINGS & BLDG IMPROVEMENTS	30,949.00	63,716,728.82
	80	6222	ACCUM DEPREC-BUILDINGS	.00	-38,657,724.50
	80	6231	TECHNOLOGY EQUIPMENT	.00	746,946.43
	80	6232	ACCUM DEPREC-TECHNOLOGY EQUIPM	.00	-696,430.47
	80	6241	VEHICLES	30,733.99	5,903,407.37
	80	6242	ACCUMULATED DEPRCTN-VEHICLES	.00	-4,251,166.38
	80	6251	GENERAL EQUIPMENT	30,140.96	4,977,312.15
	80	6252	ACCUM DEPREC-GEN EQUIPMENT	.00	-3,985,215.98
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	78,271,751.23
	80	6271	INFRASTRUCTURE	.00	237,903.83
	80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-115,790.19
	80	6281	INTANGIBLE ASSETS	.00	327,884.50
	80	6282	ACC AMORT INTANGIBLE ASSET	.00	-177,382.31
		TOTAL ASSETS		91,823.95	109,179,024.74
FUND BALANCE					
	80	8710	INVESTMENT IN GOVT ASSETS	-91,823.95	-109,179,024.74
		TOTAL FUND BALANCE		-91,823.95	-109,179,024.74
		TOTAL LIABILITIES + FUND BALANCE		-91,823.95	-109,179,024.74

BALANCE SHEET FOR 2027 3

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	-333,006.09
		TOTAL ASSETS		.00	243,230.97
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-243,230.97
		TOTAL FUND BALANCE		.00	-243,230.97
		TOTAL LIABILITIES + FUND BALANCE		.00	-243,230.97

BALANCE SHEET FOR 2027 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	-461.92
		TOTAL ASSETS		.00	857.80
FUND BALANCE					
	82	8711	INVESTMENT IN BUSINESS ASSETS	.00	-857.80
		TOTAL FUND BALANCE		.00	-857.80
		TOTAL LIABILITIES + FUND BALANCE		.00	-857.80

** END OF REPORT - Generated by Jason Gribbins **