

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	90,867.61	6,883,751.69
		TOTAL ASSETS	90,867.61	6,883,751.69
LIABILITIES				
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-19,348.46	-44,010.60
10	7474	KTRS WITHHELD PAYABLE	-339.83	.00
10	7475	CERS WITHHELD PAYABLE	.00	1,716.91
10	7603	PURCHASE OBLIGATIONS	-83,044.32	615,298.25
		TOTAL LIABILITIES	-102,732.61	573,004.56
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,066,367.88	-14,261,854.71
10	7602	EXPENDITURES CONTROL	995,188.56	7,420,396.71
10	8741	COMMITTED - SITE-BASED CFWD	.00	-10,846.92
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-38,295.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	83,044.32	-566,156.33
		TOTAL FUND BALANCE	11,865.00	-7,456,756.25
		TOTAL LIABILITIES + FUND BALANCE	-90,867.61	-6,883,751.69

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	303,722.78	581,520.94
		TOTAL ASSETS	303,722.78	581,520.94
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	73,302.45	935,277.75
		TOTAL LIABILITIES	73,302.45	935,277.75
FUND BALANCE				
20	6302	REVENUES CONTROL	-651,614.65	-3,565,456.05
20	7602	EXPENDITURES CONTROL	347,891.87	2,983,935.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	-73,302.45	-935,277.75
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	445,166.80
20	8770	UNASSIGNED FUND BALANCE	.00	-445,166.80
		TOTAL FUND BALANCE	-377,025.23	-1,516,798.69
		TOTAL LIABILITIES + FUND BALANCE	-303,722.78	-581,520.94

BALANCE SHEET FOR 2023 8

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	3,750.69	168,443.52
		TOTAL ASSETS	3,750.69	168,443.52
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	10,602.55	17,489.80
		TOTAL LIABILITIES	10,602.55	17,489.80
FUND BALANCE				
21	6302	REVENUES CONTROL	-13,866.88	-240,843.16
21	7602	EXPENDITURES CONTROL	10,116.19	72,399.64
21	8740	COMMITTED FUND BALANCE	.00	664.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	-10,602.55	-17,489.80
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-1,090.55
		TOTAL FUND BALANCE	-14,353.24	-185,933.32
		TOTAL LIABILITIES + FUND BALANCE	-3,750.69	-168,443.52

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	2,555.65	154,070.07
		TOTAL ASSETS	2,555.65	154,070.07
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-20,173.67	62,175.25
		TOTAL LIABILITIES	-20,173.67	62,175.25
FUND BALANCE				
25	6302	REVENUES CONTROL	-28,933.70	-298,264.57
25	7602	EXPENDITURES CONTROL	26,378.05	144,194.50
25	8753	ASSIGNED-PURCH OBL - CURRENT	20,173.67	-62,175.25
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	90.00
25	8770	UNASSIGNED FUND BALANCE	.00	-90.00
		TOTAL FUND BALANCE	17,618.02	-216,245.32
		TOTAL LIABILITIES + FUND BALANCE	-2,555.65	-154,070.07

BALANCE SHEET FOR 2023 8

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	2,776.96	693,067.85
		TOTAL ASSETS	2,776.96	693,067.85
FUND BALANCE				
	31	6302 REVENUES CONTROL	-2,776.96	-693,067.85
		TOTAL FUND BALANCE	-2,776.96	-693,067.85
		TOTAL LIABILITIES + FUND BALANCE	-2,776.96	-693,067.85

BALANCE SHEET FOR 2023 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	207,054.13
		TOTAL ASSETS	.00	207,054.13
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,307,629.64
32	7602	EXPENDITURES CONTROL	.00	1,100,575.51
		TOTAL FUND BALANCE	.00	-207,054.13
		TOTAL LIABILITIES + FUND BALANCE	.00	-207,054.13

BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-8,136.26	131,256.43
		TOTAL ASSETS	-8,136.26	131,256.43
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-8,623.80	672,969.90
		TOTAL LIABILITIES	-8,623.80	672,969.90
FUND BALANCE				
36	6302	REVENUES CONTROL	-487.54	-786,669.85
36	7602	EXPENDITURES CONTROL	8,623.80	655,413.42
36	8753	ASSIGNED-PURCH OBL - CURRENT	8,623.80	-672,969.90
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,266.93
36	8770	UNASSIGNED FUND BALANCE	.00	-6,266.93
		TOTAL FUND BALANCE	16,760.06	-804,226.33
		TOTAL LIABILITIES + FUND BALANCE	8,136.26	-131,256.43

BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-29,393.75	-132,778.62
	TOTAL ASSETS		-29,393.75	-132,778.62
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,100,575.51
40	7602	EXPENDITURES CONTROL	29,393.75	1,233,354.13
	TOTAL FUND BALANCE		29,393.75	132,778.62
TOTAL LIABILITIES + FUND BALANCE			29,393.75	132,778.62

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BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	19,918.58	1,099,490.30
51	6171	INVENTORIES FOR CONSUMPTION	.00	17,683.09
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	79,323.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	38,187.00
	TOTAL ASSETS		19,918.58	1,234,683.39
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-176,252.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-213,083.00
51	7603	PURCHASE OBLIGATIONS	-72,597.98	285,973.90
51	77000	DEFERRED INFLOW OPEB	.00	-123,408.00
51	7700P	DEFERRED INFOW PENSION	.00	-47,009.00
	TOTAL LIABILITIES		-72,597.98	-273,778.10
FUND BALANCE				
51	6302	REVENUES CONTROL	-153,846.41	-2,207,568.09
51	7602	EXPENDITURES CONTROL	133,927.83	1,108,077.79
51	87370	RESTRICTED-OTHER OPEB	.00	220,337.00
51	8737P	RESTRICTED -OTHER PENSION	.00	221,905.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	32,819.80
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-17,683.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	72,597.98	-285,973.90
51	8770	UNASSIGNED FUND BALANCE	.00	-32,819.80
	TOTAL FUND BALANCE		52,679.40	-960,905.29
	TOTAL LIABILITIES + FUND BALANCE		-19,918.58	-1,234,683.39

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BALANCE SHEET FOR 2023 8

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	16,845.46	433,506.21
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	2,352.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	1,133.00
	TOTAL ASSETS		16,845.46	436,991.21
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITIES	.00	-5,227.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-6,319.00
52	7603	PURCHASE OBLIGATIONS	-695.27	9,757.05
52	77000	DEFERRED INFLOW OPEB	.00	-3,660.00
52	7700P	DEFERRED INFOW PENSION	.00	-1,394.00
	TOTAL LIABILITIES		-695.27	-6,842.95
FUND BALANCE				
52	6302	REVENUES CONTROL	-19,380.43	-447,722.23
52	7602	EXPENDITURES CONTROL	2,534.97	14,216.02
52	87370	RESTRICTED-OTHER OPEB	.00	6,535.00
52	8737P	RESTRICTED -OTHER PENSION	.00	6,580.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	695.27	-9,757.05
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	30.00
52	8770	UNASSIGNED FUND BALANCE	.00	-30.00
	TOTAL FUND BALANCE		-16,150.19	-430,148.26
	TOTAL LIABILITIES + FUND BALANCE		-16,845.46	-436,991.21

BALANCE SHEET FOR 2023 8

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	20.52	5,886.80
	70	6111	INVESTMENTS	.00	12,125.87
		TOTAL ASSETS		20.52	18,012.67
FUND BALANCE					
	70	6302	REVENUES CONTROL	-20.52	-18,012.67
		TOTAL FUND BALANCE		-20.52	-18,012.67
		TOTAL LIABILITIES + FUND BALANCE		-20.52	-18,012.67

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BALANCE SHEET FOR 2023 8

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,280,702.41
80	6211	LAND IMPROVEMENTS	.00	439,199.36
80	6221	BUILDING & BUILD IMPROVEMENTS	.00	39,811,415.60
80	6231	TECHNOLOGY EQUIPMENT	.00	1,088,816.86
80	6241	VEHICLES	.00	3,127,686.60
80	6251	GENERAL EQUIPMENT	.00	1,335,320.98
80	6261	CONSTRUCTION IN PROGRESS	.00	1,905,595.00
80	6281	INTANGIBLE ASSETS	.00	104,819.00
	TOTAL ASSETS		.00	49,093,555.81
LIABILITIES				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-438,920.79
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-12,334,297.74
80	6232	ACCUM DEP - TECHNOLOGY	.00	-279,851.24
80	6242	ACCUM DEP - VEHICLES	.00	-2,143,555.95
80	6252	ACC DEP - GENERAL EQUIPMENT	.00	-470,342.08
80	6282	ACCUM AMORTIZATION	.00	-62,020.00
	TOTAL LIABILITIES		.00	-15,729,026.85
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,364,528.96
	TOTAL FUND BALANCE		.00	-33,364,528.96
	TOTAL LIABILITIES + FUND BALANCE		.00	-49,093,555.81

BALANCE SHEET FOR 2023 8

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	385,207.56
		TOTAL ASSETS	.00	385,207.56
LIABILITIES				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-211,357.60
		TOTAL LIABILITIES	.00	-211,357.60
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-173,849.96
		TOTAL FUND BALANCE	.00	-173,849.96
		TOTAL LIABILITIES + FUND BALANCE	.00	-385,207.56

** END OF REPORT - Generated by JUDY SPALDING **