

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 12

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|-------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -1,294,089.02 | 5,123,494.20 |
| | | TOTAL ASSETS | -1,294,089.02 | 5,123,494.20 |
| LIABILITIES | | | | |
| 10 | 7466 | UNEMPLOYMENT PAYABLE | 1,662.70 | .00 |
| 10 | 7469C | CITY TAX PAYABLE | 14,847.58 | .00 |
| 10 | 7469W | WC OCCUPATIONAL TAX PAYABLE | 15,768.29 | .00 |
| 10 | 7475 | CERS WITHHELD PAYABLE | 84.50 | 1,716.91 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -220,141.82 | 243,157.36 |
| | | TOTAL LIABILITIES | -187,778.75 | 244,874.27 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -965,178.40 | -17,844,412.60 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,226,904.35 | 12,719,201.49 |
| 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 | 220,141.82 | -194,015.44 |
| | | TOTAL FUND BALANCE | 1,481,867.77 | -5,368,368.47 |
| | | TOTAL LIABILITIES + FUND BALANCE | 1,294,089.02 | -5,123,494.20 |

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 12

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -765,372.53 | -547,307.80 |
| | | TOTAL ASSETS | -765,372.53 | -547,307.80 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | -121,447.60 | 809,623.57 |
| | | TOTAL LIABILITIES | -121,447.60 | 809,623.57 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -215,971.63 | -4,945,541.92 |
| 20 | 7602 | EXPENDITURES CONTROL | 981,344.16 | 5,492,849.72 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 121,447.60 | -809,623.57 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 445,166.80 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -445,166.80 |
| | | TOTAL FUND BALANCE | 886,820.13 | -262,315.77 |
| | | TOTAL LIABILITIES + FUND BALANCE | 765,372.53 | 547,307.80 |

BALANCE SHEET FOR 2023 12

| FUND: 21 DISTRICT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -6,595.31 | 157,626.74 |
| | | TOTAL ASSETS | -6,595.31 | 157,626.74 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -7,347.71 | .00 |
| | | TOTAL LIABILITIES | -7,347.71 | .00 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -4,862.44 | -266,754.69 |
| 21 | 7602 | EXPENDITURES CONTROL | 11,457.75 | 109,127.95 |
| 21 | 8740 | COMMITTED FUND BALANCE | .00 | 664.55 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 7,347.71 | .00 |
| 21 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 426.00 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | -1,090.55 |
| | | TOTAL FUND BALANCE | 13,943.02 | -157,626.74 |
| | | TOTAL LIABILITIES + FUND BALANCE | 6,595.31 | -157,626.74 |

BALANCE SHEET FOR 2023 12

| FUND: 25 STUDENT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | -21,098.97 | 123,712.65 |
| | | TOTAL ASSETS | -21,098.97 | 123,712.65 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | -20,294.00 | 7,835.00 |
| | | TOTAL LIABILITIES | -20,294.00 | 7,835.00 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -4,362.29 | -403,831.29 |
| 25 | 7602 | EXPENDITURES CONTROL | 25,461.26 | 280,118.64 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 20,294.00 | -7,835.00 |
| 25 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 90.00 |
| 25 | 8770 | UNASSIGNED FUND BALANCE | .00 | -90.00 |
| | | TOTAL FUND BALANCE | 41,392.97 | -131,547.65 |
| | | TOTAL LIABILITIES + FUND BALANCE | 21,098.97 | -123,712.65 |

BALANCE SHEET FOR 2023 12

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 31 | 6101 CASH IN BANK | 3,055.73 | 781,858.30 |
| | | TOTAL ASSETS | 3,055.73 | 781,858.30 |
| FUND BALANCE | | | | |
| | 31 | 6302 REVENUES CONTROL | -3,055.73 | -781,858.30 |
| | | TOTAL FUND BALANCE | -3,055.73 | -781,858.30 |
| | | TOTAL LIABILITIES + FUND BALANCE | -3,055.73 | -781,858.30 |

BALANCE SHEET FOR 2023 12

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | 335,210.00 | 408,955.59 |
| | | TOTAL ASSETS | 335,210.00 | 408,955.59 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | -335,210.00 | -1,642,839.64 |
| | 32 | 7602 EXPENDITURES CONTROL | .00 | 1,233,884.05 |
| | | TOTAL FUND BALANCE | -335,210.00 | -408,955.59 |
| | | TOTAL LIABILITIES + FUND BALANCE | -335,210.00 | -408,955.59 |

BALANCE SHEET FOR 2023 12

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | 965.54 | 61,102.49 |
| | | TOTAL ASSETS | 965.54 | 61,102.49 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | .00 | 612,694.45 |
| | | TOTAL LIABILITIES | .00 | 612,694.45 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -215.54 | -788,041.36 |
| 36 | 7602 | EXPENDITURES CONTROL | -750.00 | 726,938.87 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -612,694.45 |
| 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 6,266.93 |
| 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -6,266.93 |
| | | TOTAL FUND BALANCE | -965.54 | -673,796.94 |
| | | TOTAL LIABILITIES + FUND BALANCE | -965.54 | -61,102.49 |

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BALANCE SHEET FOR 2023 12

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----------------------------------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -1,233,884.05 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 1,233,884.05 |
| | TOTAL FUND BALANCE | | .00 | .00 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | .00 |

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BALANCE SHEET FOR 2023 12

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|----------------------------------|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -229,466.24 | 907,688.09 |
| 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 | | -229,466.24 | 1,042,881.18 |
| LIABILITIES | | | | |
| 51 | 75410 | UNFUNDED OPEB LIABILITIES | .00 | -176,252.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -213,083.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -149,528.48 | 75.00 |
| 51 | 77000 | DEFERRED INFLOW OPEB | .00 | -123,408.00 |
| 51 | 7700P | DEFERRED INFOW PENSION | .00 | -47,009.00 |
| | TOTAL LIABILITIES | | -149,528.48 | -559,677.00 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -155,041.21 | -2,851,077.54 |
| 51 | 7602 | EXPENDITURES CONTROL | 384,507.45 | 1,943,389.45 |
| 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 | 149,528.48 | -75.00 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -32,819.80 |
| | TOTAL FUND BALANCE | | 378,994.72 | -483,204.18 |
| | TOTAL LIABILITIES + FUND BALANCE | | 229,466.24 | -1,042,881.18 |

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BALANCE SHEET FOR 2023 12

| FUND: 52 DAY CARE SERVICES | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 16,989.17 | 491,905.06 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 2,352.00 |
| 52 | 6400P | DEFERRED OUTFLOW-PENSION LIABI | .00 | 1,133.00 |
| | TOTAL ASSETS | | 16,989.17 | 495,390.06 |
| LIABILITIES | | | | |
| 52 | 75410 | UNFUNDED OPEB LIABILITIES | .00 | -5,227.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -6,319.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -494.51 | 769.44 |
| 52 | 77000 | DEFERRED INFLOW OPEB | .00 | -3,660.00 |
| 52 | 7700P | DEFERRED INFOW PENSION | .00 | -1,394.00 |
| | TOTAL LIABILITIES | | -494.51 | -15,830.56 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -17,429.44 | -522,409.31 |
| 52 | 7602 | EXPENDITURES CONTROL | 440.27 | 30,504.25 |
| 52 | 87370 | RESTRICTED-OTHER OPEB | .00 | 6,535.00 |
| 52 | 8737P | RESTRICTED -OTHER PENSION | .00 | 6,580.00 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 494.51 | -769.44 |
| 52 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 30.00 |
| 52 | 8770 | UNASSIGNED FUND BALANCE | .00 | -30.00 |
| | TOTAL FUND BALANCE | | -16,494.66 | -479,559.50 |
| | TOTAL LIABILITIES + FUND BALANCE | | -16,989.17 | -495,390.06 |

BALANCE SHEET FOR 2023 12

| FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|----------------------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | -2,278.66 | 3,674.23 |
| 70 | 6111 | INVESTMENTS | .00 | 12,125.87 |
| | TOTAL ASSETS | | -2,278.66 | 15,800.10 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -21.34 | -18,100.10 |
| 70 | 7602 | EXPENDITURES CONTROL | 2,300.00 | 2,300.00 |
| | TOTAL FUND BALANCE | | 2,278.66 | -15,800.10 |
| | TOTAL LIABILITIES + FUND BALANCE | | 2,278.66 | -15,800.10 |

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BALANCE SHEET FOR 2023 12

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|---|--------------------------------|--------------------------|-----------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 1,280,702.41 |
| 80 | 6211 | LAND IMPROVEMENTS | -639,787.54 | -200,588.18 |
| 80 | 6221 | BUILDING & BUILD IMPROVEMENTS | .00 | 39,811,415.60 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | -222,686.98 | 866,129.88 |
| 80 | 6241 | VEHICLES | -746,392.00 | 2,381,294.60 |
| 80 | 6251 | GENERAL EQUIPMENT | -365,878.90 | 969,442.08 |
| 80 | 6261 | CONSTRUCTION IN PROGRESS | .00 | 1,905,595.00 |
| 80 | 6281 | INTANGIBLE ASSETS | .00 | 104,819.00 |
| | TOTAL ASSETS | | -1,974,745.42 | 47,118,810.39 |
| LIABILITIES | | | | |
| 80 | 6202 | ACCUM DEP - LAND | .00 | -39.05 |
| 80 | 6212 | ACCUM DEP - LAND IMPROVEMENTS | 639,787.54 | 200,866.75 |
| 80 | 6222 | ACCUM DEP - BUILDING & IMPROVE | .00 | -12,334,297.74 |
| 80 | 6232 | ACCUM DEP - TECHNOLOGY | 222,686.98 | -57,164.26 |
| 80 | 6242 | ACCUM DEP - VEHICLES | 746,392.00 | -1,397,163.95 |
| 80 | 6252 | ACC DEP - GENERAL EQUIPMENT | 365,878.90 | -104,463.18 |
| 80 | 6282 | ACCUM AMORTIZATION | .00 | -62,020.00 |
| | TOTAL LIABILITIES | | 1,974,745.42 | -13,754,281.43 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | .00 | -33,364,528.96 |
| | TOTAL FUND BALANCE | | .00 | -33,364,528.96 |
| | TOTAL LIABILITIES + FUND BALANCE | | 1,974,745.42 | -47,118,810.39 |

BALANCE SHEET FOR 2023 12

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6251 | GENERAL EQUIPMENT | -257,323.96 | 127,883.60 |
| | | TOTAL ASSETS | -257,323.96 | 127,883.60 |
| LIABILITIES | | | | |
| 81 | 6252 | ACC DEP - GENERAL EQUIPMENT | 257,323.96 | 45,966.36 |
| | | TOTAL LIABILITIES | 257,323.96 | 45,966.36 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENTS BUSINESS ASSETS | .00 | -173,849.96 |
| | | TOTAL FUND BALANCE | .00 | -173,849.96 |
| | | TOTAL LIABILITIES + FUND BALANCE | 257,323.96 | -127,883.60 |

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