

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-124,191.75	6,417,583.22
		TOTAL ASSETS	-124,191.75	6,417,583.22
LIABILITIES				
10	7466	UNEMPLOYMENT PAYABLE	-547.08	-1,662.70
10	7469C	CITY TAX PAYABLE	-7,463.58	-14,847.58
10	7469W	WC OCCUPATIONAL TAX PAYABLE	-7,910.39	-15,768.29
10	7475	CERS WITHHELD PAYABLE	-84.50	1,632.41
10	7603	PURCHASE OBLIGATIONS	-209,600.26	463,299.18
		TOTAL LIABILITIES	-225,605.81	432,653.02
FUND BALANCE				
10	6302	REVENUES CONTROL	-895,664.99	-16,879,234.20
10	7602	EXPENDITURES CONTROL	1,035,862.29	10,492,297.14
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	209,600.26	-414,157.26
		TOTAL FUND BALANCE	349,797.56	-6,850,236.24
		TOTAL LIABILITIES + FUND BALANCE	124,191.75	-6,417,583.22

BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-239,336.85	218,064.73
		TOTAL ASSETS	-239,336.85	218,064.73
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-295,119.85	931,071.17
		TOTAL LIABILITIES	-295,119.85	931,071.17
FUND BALANCE				
20	6302	REVENUES CONTROL	-429,658.87	-4,729,570.29
20	7602	EXPENDITURES CONTROL	668,995.72	4,511,505.56
20	8753	ASSIGNED-PURCH OBL - CURRENT	295,119.85	-931,071.17
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	445,166.80
20	8770	UNASSIGNED FUND BALANCE	.00	-445,166.80
		TOTAL FUND BALANCE	534,456.70	-1,149,135.90
		TOTAL LIABILITIES + FUND BALANCE	239,336.85	-218,064.73

BALANCE SHEET FOR 2023 11

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-2,081.59	164,222.05
		TOTAL ASSETS	-2,081.59	164,222.05
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-9,201.60	7,347.71
		TOTAL LIABILITIES	-9,201.60	7,347.71
FUND BALANCE				
21	6302	REVENUES CONTROL	-6,295.27	-261,892.25
21	7602	EXPENDITURES CONTROL	8,376.86	97,670.20
21	8740	COMMITTED FUND BALANCE	.00	664.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	9,201.60	-7,347.71
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-1,090.55
		TOTAL FUND BALANCE	11,283.19	-171,569.76
		TOTAL LIABILITIES + FUND BALANCE	2,081.59	-164,222.05

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-7,982.27	144,811.62
		TOTAL ASSETS	-7,982.27	144,811.62
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-46,452.13	28,129.00
		TOTAL LIABILITIES	-46,452.13	28,129.00
FUND BALANCE				
25	6302	REVENUES CONTROL	-34,824.85	-399,469.00
25	7602	EXPENDITURES CONTROL	42,807.12	254,657.38
25	8753	ASSIGNED-PURCH OBL - CURRENT	46,452.13	-28,129.00
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	90.00
25	8770	UNASSIGNED FUND BALANCE	.00	-90.00
		TOTAL FUND BALANCE	54,434.40	-172,940.62
		TOTAL LIABILITIES + FUND BALANCE	7,982.27	-144,811.62

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	80,054.86	778,802.57
		TOTAL ASSETS	80,054.86	778,802.57
FUND BALANCE				
	31	6302 REVENUES CONTROL	-80,054.86	-778,802.57
		TOTAL FUND BALANCE	-80,054.86	-778,802.57
		TOTAL LIABILITIES + FUND BALANCE	-80,054.86	-778,802.57

BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-133,308.54	73,745.59
		TOTAL ASSETS	-133,308.54	73,745.59
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,307,629.64
	32	7602 EXPENDITURES CONTROL	133,308.54	1,233,884.05
		TOTAL FUND BALANCE	133,308.54	-73,745.59
		TOTAL LIABILITIES + FUND BALANCE	133,308.54	-73,745.59

BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	227.45	60,136.95
		TOTAL ASSETS	227.45	60,136.95
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	612,694.45
		TOTAL LIABILITIES	.00	612,694.45
FUND BALANCE				
36	6302	REVENUES CONTROL	-227.45	-787,825.82
36	7602	EXPENDITURES CONTROL	.00	727,688.87
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	-227.45	-672,831.40
		TOTAL LIABILITIES + FUND BALANCE	-227.45	-60,136.95

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	132,778.62	.00
		TOTAL ASSETS	132,778.62	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-133,308.54	-1,233,884.05
40	7602	EXPENDITURES CONTROL	529.92	1,233,884.05
		TOTAL FUND BALANCE	-132,778.62	.00
		TOTAL LIABILITIES + FUND BALANCE	-132,778.62	.00

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BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-36,248.36	1,137,154.33
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		-36,248.36	1,272,347.42
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-176,252.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-213,083.00
51	7603	PURCHASE OBLIGATIONS	-110,842.19	149,603.48
51	77000	DEFERRED INFLOW OPEB	.00	-123,408.00
51	7700P	DEFERRED INFOW PENSION	.00	-47,009.00
	TOTAL LIABILITIES		-110,842.19	-410,148.52
FUND BALANCE				
51	6302	REVENUES CONTROL	-143,298.96	-2,696,036.33
51	7602	EXPENDITURES CONTROL	179,547.32	1,558,882.00
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	110,842.19	-149,603.48
51	8770	UNASSIGNED FUND BALANCE	.00	-32,819.80
	TOTAL FUND BALANCE		147,090.55	-862,198.90
	TOTAL LIABILITIES + FUND BALANCE		36,248.36	-1,272,347.42

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BALANCE SHEET FOR 2023 11

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,844.10	474,915.89
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	2,352.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	1,133.00
	TOTAL ASSETS		5,844.10	478,400.89
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITIES	.00	-5,227.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-6,319.00
52	7603	PURCHASE OBLIGATIONS	-13,494.94	1,263.95
52	77000	DEFERRED INFLOW OPEB	.00	-3,660.00
52	7700P	DEFERRED INFOW PENSION	.00	-1,394.00
	TOTAL LIABILITIES		-13,494.94	-15,336.05
FUND BALANCE				
52	6302	REVENUES CONTROL	-20,847.87	-504,979.87
52	7602	EXPENDITURES CONTROL	15,003.77	30,063.98
52	87370	RESTRICTED-OTHER OPEB	.00	6,535.00
52	8737P	RESTRICTED -OTHER PENSION	.00	6,580.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	13,494.94	-1,263.95
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	30.00
52	8770	UNASSIGNED FUND BALANCE	.00	-30.00
	TOTAL FUND BALANCE		7,650.84	-463,064.84
	TOTAL LIABILITIES + FUND BALANCE		-5,844.10	-478,400.89

BALANCE SHEET FOR 2023 11

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	22.52	5,952.89
	70	6111	INVESTMENTS	.00	12,125.87
		TOTAL ASSETS		22.52	18,078.76
FUND BALANCE					
	70	6302	REVENUES CONTROL	-22.52	-18,078.76
		TOTAL FUND BALANCE		-22.52	-18,078.76
		TOTAL LIABILITIES + FUND BALANCE		-22.52	-18,078.76

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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 11

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

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