

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	300,672.22	5,291,624.43
		TOTAL ASSETS	300,672.22	5,291,624.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	7,813.57	-2,031.81
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-16,652.84	-32,368.01
10	7473	STATE TAX WITHHELD PAYABLE	.00	.30
10	7475	CERS WITHHELD PAYABLE	1,716.91	1,716.91
10	7603	PURCHASE OBLIGATIONS	-125,957.56	945,483.73
		TOTAL LIABILITIES	-133,079.92	912,801.12
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,450,774.78	-9,581,510.64
10	7602	EXPENDITURES CONTROL	1,157,224.92	4,322,568.82
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	125,957.56	-896,341.81
		TOTAL FUND BALANCE	-167,592.30	-6,204,425.55
		TOTAL LIABILITIES + FUND BALANCE	-300,672.22	-5,291,624.43

BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-79,224.52	284,668.93
		TOTAL ASSETS	-79,224.52	284,668.93
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	11,105.35	-290.00
20	7603	PURCHASE OBLIGATIONS	9,502.96	777,780.39
		TOTAL LIABILITIES	20,608.31	777,490.39
FUND BALANCE				
20	6302	REVENUES CONTROL	-351,532.30	-2,032,423.20
20	7602	EXPENDITURES CONTROL	419,651.47	1,748,044.27
20	8753	ASSIGNED-PURCH OBL - CURRENT	-9,502.96	-777,780.39
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	445,166.80
20	8770	UNASSIGNED FUND BALANCE	.00	-445,166.80
		TOTAL FUND BALANCE	58,616.21	-1,062,159.32
		TOTAL LIABILITIES + FUND BALANCE	79,224.52	-284,668.93

BALANCE SHEET FOR 2023 5

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-5,014.23	152,749.27
		TOTAL ASSETS	-5,014.23	152,749.27
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	1,451.90	.00
21	7603	PURCHASE OBLIGATIONS	-2,801.30	7,536.09
		TOTAL LIABILITIES	-1,349.40	7,536.09
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,716.15	-198,482.28
21	7602	EXPENDITURES CONTROL	8,278.48	45,733.01
21	8740	COMMITTED FUND BALANCE	.00	664.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	2,801.30	-7,536.09
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-1,090.55
		TOTAL FUND BALANCE	6,363.63	-160,285.36
		TOTAL LIABILITIES + FUND BALANCE	5,014.23	-152,749.27

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	10,842.23	153,997.96
	TOTAL ASSETS		10,842.23	153,997.96
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	357.00	.00
25	7603	PURCHASE OBLIGATIONS	41,772.89	89,805.45
	TOTAL LIABILITIES		42,129.89	89,805.45
FUND BALANCE				
25	6302	REVENUES CONTROL	-38,590.79	-214,301.56
25	7602	EXPENDITURES CONTROL	27,391.56	60,303.60
25	8753	ASSIGNED-PURCH OBL - CURRENT	-41,772.89	-89,805.45
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	90.00
25	8770	UNASSIGNED FUND BALANCE	.00	-90.00
	TOTAL FUND BALANCE		-52,972.12	-243,803.41
	TOTAL LIABILITIES + FUND BALANCE		-10,842.23	-153,997.96

BALANCE SHEET FOR 2023 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	379.70	683,151.91
		TOTAL ASSETS	379.70	683,151.91
FUND BALANCE				
	31	6302 REVENUES CONTROL	-379.70	-683,151.91
		TOTAL FUND BALANCE	-379.70	-683,151.91
		TOTAL LIABILITIES + FUND BALANCE	-379.70	-683,151.91

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-229,517.51	207,054.13
		TOTAL ASSETS	-229,517.51	207,054.13
FUND BALANCE				
	32	6302 REVENUES CONTROL	-871,058.00	-1,307,629.64
	32	7602 EXPENDITURES CONTROL	1,100,575.51	1,100,575.51
		TOTAL FUND BALANCE	229,517.51	-207,054.13
		TOTAL LIABILITIES + FUND BALANCE	229,517.51	-207,054.13

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-245,725.56	453,621.31
		TOTAL ASSETS	-245,725.56	453,621.31
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-248,321.70	970,956.30
		TOTAL LIABILITIES	-248,321.70	970,956.30
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,596.14	-782,648.33
36	7602	EXPENDITURES CONTROL	248,321.70	329,027.02
36	8753	ASSIGNED-PURCH OBL - CURRENT	248,321.70	-970,956.30
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,266.93
36	8770	UNASSIGNED FUND BALANCE	.00	-6,266.93
		TOTAL FUND BALANCE	494,047.26	-1,424,577.61
		TOTAL LIABILITIES + FUND BALANCE	245,725.56	-453,621.31

BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	1,017,060.67	.00
		TOTAL ASSETS	1,017,060.67	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,100,575.51	-1,100,575.51
40	7602	EXPENDITURES CONTROL	83,514.84	1,100,575.51
		TOTAL FUND BALANCE	-1,017,060.67	.00
		TOTAL LIABILITIES + FUND BALANCE	-1,017,060.67	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-28,674.56	1,086,721.20
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		-28,674.56	1,221,914.29
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	2,983.00	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-176,252.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-213,083.00
51	7603	PURCHASE OBLIGATIONS	-97,387.96	499,372.24
51	77000	DEFERRED INFLOW OPEB	.00	-123,408.00
51	7700P	DEFERRED INFOW PENSION	.00	-47,009.00
	TOTAL LIABILITIES		-94,404.96	-60,379.76
FUND BALANCE				
51	6302	REVENUES CONTROL	-136,464.18	-1,801,152.91
51	7602	EXPENDITURES CONTROL	162,155.74	714,431.71
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	97,387.96	-499,372.24
51	8770	UNASSIGNED FUND BALANCE	.00	-32,819.80
	TOTAL FUND BALANCE		123,079.52	-1,161,534.53
	TOTAL LIABILITIES + FUND BALANCE		28,674.56	-1,221,914.29

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	14,618.19	387,724.18
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	2,352.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	1,133.00
	TOTAL ASSETS		14,618.19	391,209.18
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	351.84	.00
52	75410	UNFUNDED OPEB LIABILITIES	.00	-5,227.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-6,319.00
52	7603	PURCHASE OBLIGATIONS	-351.76	3,136.47
52	77000	DEFERRED INFLOW OPEB	.00	-3,660.00
52	7700P	DEFERRED INFOW PENSION	.00	-1,394.00
	TOTAL LIABILITIES		.08	-13,463.53
FUND BALANCE				
52	6302	REVENUES CONTROL	-16,955.06	-397,368.91
52	7602	EXPENDITURES CONTROL	1,985.03	9,644.73
52	87370	RESTRICTED-OTHER OPEB	.00	6,535.00
52	8737P	RESTRICTED -OTHER PENSION	.00	6,580.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	351.76	-3,136.47
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	30.00
52	8770	UNASSIGNED FUND BALANCE	.00	-30.00
	TOTAL FUND BALANCE		-14,618.27	-377,745.65
	TOTAL LIABILITIES + FUND BALANCE		-14,618.19	-391,209.18

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FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	21.52	5,819.62
	70	6111	INVESTMENTS	.00	12,125.87
		TOTAL ASSETS		21.52	17,945.49
FUND BALANCE					
	70	6302	REVENUES CONTROL	-21.52	-17,945.49
		TOTAL FUND BALANCE		-21.52	-17,945.49
		TOTAL LIABILITIES + FUND BALANCE		-21.52	-17,945.49

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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 5

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 **