

# WASHINGTON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-285,404.62	5,011,775.13
		<b>TOTAL ASSETS</b>	<b>-285,404.62</b>	<b>5,011,775.13</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-9,845.38	-9,845.38
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-15,715.17	-15,715.17
10	7473	STATE TAX WITHHELD PAYABLE	.30	.30
10	7603	PURCHASE OBLIGATIONS	22,920.25	1,071,441.29
		<b>TOTAL LIABILITIES</b>	<b>-2,640.00</b>	<b>1,045,881.04</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-814,831.75	-8,130,735.86
10	7602	EXPENDITURES CONTROL	1,125,796.62	3,144,520.98
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	-22,920.25	-1,022,299.37
		<b>TOTAL FUND BALANCE</b>	<b>288,044.62</b>	<b>-6,057,656.17</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>285,404.62</b>	<b>-5,011,775.13</b>

# WASHINGTON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	156,168.70	343,070.53
		<b>TOTAL ASSETS</b>	<b>156,168.70</b>	<b>343,070.53</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-11,395.35	-11,395.35
20	7603	PURCHASE OBLIGATIONS	-8,521.15	768,277.43
		<b>TOTAL LIABILITIES</b>	<b>-19,916.50</b>	<b>756,882.08</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-492,944.22	-1,680,890.90
20	7602	EXPENDITURES CONTROL	348,170.87	1,349,215.72
20	8753	ASSIGNED-PURCH OBL - CURRENT	8,521.15	-768,277.43
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	445,166.80
20	8770	UNASSIGNED FUND BALANCE	.00	-445,166.80
		<b>TOTAL FUND BALANCE</b>	<b>-136,252.20</b>	<b>-1,099,952.61</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-156,168.70</b>	<b>-343,070.53</b>

BALANCE SHEET FOR 2023 4

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	2,906.36	157,763.50
		TOTAL ASSETS	<u>2,906.36</u>	<u>157,763.50</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-1,451.90	-1,451.90
21	7603	PURCHASE OBLIGATIONS	-7,610.96	10,337.39
		TOTAL LIABILITIES	<u>-9,062.86</u>	<u>8,885.49</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-12,067.64	-193,766.13
21	7602	EXPENDITURES CONTROL	10,613.18	37,454.53
21	8740	COMMITTED FUND BALANCE	.00	664.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	7,610.96	-10,337.39
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-1,090.55
		TOTAL FUND BALANCE	<u>6,156.50</u>	<u>-166,648.99</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-2,906.36</u>	<u>-157,763.50</u>

## BALANCE SHEET FOR 2023 4

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	16,628.77	143,155.73
		<b>TOTAL ASSETS</b>	<b>16,628.77</b>	<b>143,155.73</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	-357.00	-357.00
25	7603	PURCHASE OBLIGATIONS	11,967.66	48,032.56
		<b>TOTAL LIABILITIES</b>	<b>11,610.66</b>	<b>47,675.56</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-30,672.63	-175,710.77
25	7602	EXPENDITURES CONTROL	14,400.86	32,912.04
25	8753	ASSIGNED-PURCH OBL - CURRENT	-11,967.66	-48,032.56
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	90.00
25	8770	UNASSIGNED FUND BALANCE	.00	-90.00
		<b>TOTAL FUND BALANCE</b>	<b>-28,239.43</b>	<b>-190,831.29</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-16,628.77</b>	<b>-143,155.73</b>

## BALANCE SHEET FOR 2023 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	304.29	682,772.21
		TOTAL ASSETS	304.29	682,772.21
FUND BALANCE				
	31	6302 REVENUES CONTROL	-304.29	-682,772.21
		TOTAL FUND BALANCE	-304.29	-682,772.21
		TOTAL LIABILITIES + FUND BALANCE	-304.29	-682,772.21

## BALANCE SHEET FOR 2023 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	436,571.64
		TOTAL ASSETS	.00	436,571.64
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-436,571.64
		TOTAL FUND BALANCE	.00	-436,571.64
		TOTAL LIABILITIES + FUND BALANCE	.00	-436,571.64

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## BALANCE SHEET FOR 2023 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	2,080.51	699,346.87
		TOTAL ASSETS	2,080.51	699,346.87
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	1,218,857.98	1,219,278.00
		TOTAL LIABILITIES	1,218,857.98	1,219,278.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-2,080.51	-7,225.31
36	7602	EXPENDITURES CONTROL	.00	80,705.32
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-772,826.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,218,857.98	-1,219,278.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,266.93
36	8770	UNASSIGNED FUND BALANCE	.00	-6,266.93
		TOTAL FUND BALANCE	-1,220,938.49	-1,918,624.87
		TOTAL LIABILITIES + FUND BALANCE	-2,080.51	-699,346.87

## BALANCE SHEET FOR 2023 4

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



# WASHINGTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	35,796.19	1,115,395.76
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
	<b>TOTAL ASSETS</b>		<b>35,796.19</b>	<b>1,250,588.85</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-2,983.01	-2,983.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-176,252.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-213,083.00
51	7603	PURCHASE OBLIGATIONS	-163,875.79	596,760.20
51	77000	DEFERRED INFLOW OPEB	.00	-123,408.00
51	7700P	DEFERRED INFOW PENSION	.00	-47,009.00
	<b>TOTAL LIABILITIES</b>		<b>-166,858.80</b>	<b>34,025.20</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-165,393.83	-826,792.73
51	7602	EXPENDITURES CONTROL	132,580.65	552,275.97
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	-805,076.20
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-17,683.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	163,875.79	-596,760.20
51	8770	UNASSIGNED FUND BALANCE	.00	-32,819.80
	<b>TOTAL FUND BALANCE</b>		<b>131,062.61</b>	<b>-1,284,614.05</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-35,796.19</b>	<b>-1,250,588.85</b>

# WASHINGTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 4

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	15,016.43	373,105.99
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	2,352.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	1,133.00
	<b>TOTAL ASSETS</b>		<b>15,016.43</b>	<b>376,590.99</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-351.84	-351.84
52	75410	UNFUNDED OPEB LIABILITIES	.00	-5,227.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-6,319.00
52	7603	PURCHASE OBLIGATIONS	1,433.43	3,488.23
52	77000	DEFERRED INFLOW OPEB	.00	-3,660.00
52	7700P	DEFERRED INFOW PENSION	.00	-1,394.00
	<b>TOTAL LIABILITIES</b>		<b>1,081.59</b>	<b>-13,463.61</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-15,510.47	-355,565.85
52	7602	EXPENDITURES CONTROL	845.88	7,659.70
52	87370	RESTRICTED-OTHER OPEB	.00	6,535.00
52	8737P	RESTRICTED -OTHER PENSION	.00	6,580.00
52	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-24,848.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,433.43	-3,488.23
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	30.00
52	8770	UNASSIGNED FUND BALANCE	.00	-30.00
	<b>TOTAL FUND BALANCE</b>		<b>-16,098.02</b>	<b>-363,127.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-15,016.43</b>	<b>-376,590.99</b>

## BALANCE SHEET FOR 2023 4

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	17.24	5,798.10
70	6111	INVESTMENTS	.00	12,125.87
	TOTAL ASSETS		17.24	17,923.97
FUND BALANCE				
70	6302	REVENUES CONTROL	-17.24	-17,923.97
	TOTAL FUND BALANCE		-17.24	-17,923.97
	TOTAL LIABILITIES + FUND BALANCE		-17.24	-17,923.97

# WASHINGTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 4

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>49,093,555.81</b>
<b>LIABILITIES</b>				
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
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-15,729,026.85</b>
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,364,528.96
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-33,364,528.96</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-49,093,555.81</b>

BALANCE SHEET FOR 2023 4

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 \*\*