

BALANCE SHEET FOR 2023 3

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|------|---|-----------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -450,917.31 | 5,297,179.75 |
| | | TOTAL ASSETS | -450,917.31 | 5,297,179.75 |
| LIABILITIES | | | | |
| 10 | 7460 | P/R DEDUCTIONS & WITHHOLDINS | 10,836.95 | .00 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -82,600.34 | 1,048,521.04 |
| | | TOTAL LIABILITIES | -71,763.39 | 1,048,521.04 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -686,664.59 | -7,315,904.11 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,126,744.95 | 2,018,724.36 |
| 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 | 82,600.34 | -999,379.12 |
| | | TOTAL FUND BALANCE | 522,680.70 | -6,345,700.79 |
| | | TOTAL LIABILITIES + FUND BALANCE | 450,917.31 | -5,297,179.75 |

BALANCE SHEET FOR 2023 3

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 11,823.11 | 186,901.83 |
| | | TOTAL ASSETS | 11,823.11 | 186,901.83 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | -51,775.77 | 776,798.58 |
| | | TOTAL LIABILITIES | -51,775.77 | 776,798.58 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -445,037.25 | -1,187,946.68 |
| 20 | 7602 | EXPENDITURES CONTROL | 433,214.14 | 1,001,044.85 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 51,775.77 | -776,798.58 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 445,166.80 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -445,166.80 |
| | | TOTAL FUND BALANCE | 39,952.66 | -963,700.41 |
| | | TOTAL LIABILITIES + FUND BALANCE | -11,823.11 | -186,901.83 |

BALANCE SHEET FOR 2023 3

| FUND: 21 DISTRICT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 2,657.87 | 154,857.14 |
| | | TOTAL ASSETS | 2,657.87 | 154,857.14 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -1,205.56 | 17,948.35 |
| | | TOTAL LIABILITIES | -1,205.56 | 17,948.35 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -19,581.55 | -181,698.49 |
| 21 | 7602 | EXPENDITURES CONTROL | 16,923.68 | 26,841.35 |
| 21 | 8740 | COMMITTED FUND BALANCE | .00 | 664.55 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,205.56 | -17,948.35 |
| 21 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 426.00 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | -1,090.55 |
| | | TOTAL FUND BALANCE | -1,452.31 | -172,805.49 |
| | | TOTAL LIABILITIES + FUND BALANCE | -2,657.87 | -154,857.14 |

BALANCE SHEET FOR 2023 3

| FUND: 25 STUDENT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | 18,460.75 | 126,526.96 |
| | | TOTAL ASSETS | 18,460.75 | 126,526.96 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | 7,698.16 | 36,064.90 |
| | | TOTAL LIABILITIES | 7,698.16 | 36,064.90 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -28,117.54 | -145,038.14 |
| 25 | 7602 | EXPENDITURES CONTROL | 9,656.79 | 18,511.18 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -7,698.16 | -36,064.90 |
| 25 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 90.00 |
| 25 | 8770 | UNASSIGNED FUND BALANCE | .00 | -90.00 |
| | | TOTAL FUND BALANCE | -26,158.91 | -162,591.86 |
| | | TOTAL LIABILITIES + FUND BALANCE | -18,460.75 | -126,526.96 |

BALANCE SHEET FOR 2023 3

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 31 | 6101 CASH IN BANK | 295.14 | 682,467.92 |
| | | TOTAL ASSETS | 295.14 | 682,467.92 |
| FUND BALANCE | | | | |
| | 31 | 6302 REVENUES CONTROL | -295.14 | -682,467.92 |
| | | TOTAL FUND BALANCE | -295.14 | -682,467.92 |
| | | TOTAL LIABILITIES + FUND BALANCE | -295.14 | -682,467.92 |

BALANCE SHEET FOR 2023 3

| 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 |

BALANCE SHEET FOR 2023 3

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -91.55 | 697,266.36 |
| | | TOTAL ASSETS | -91.55 | 697,266.36 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -2,115.66 | 420.02 |
| | | TOTAL LIABILITIES | -2,115.66 | 420.02 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -2,024.11 | -5,144.80 |
| 36 | 7602 | EXPENDITURES CONTROL | 2,115.66 | 80,705.32 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -772,826.88 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,115.66 | -420.02 |
| 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 6,266.93 |
| 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -6,266.93 |
| | | TOTAL FUND BALANCE | 2,207.21 | -697,686.38 |
| | | TOTAL LIABILITIES + FUND BALANCE | 91.55 | -697,266.36 |

BALANCE SHEET FOR 2023 3

| 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 3

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|--------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 77,207.06 | 1,079,599.57 |
| 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 | | 77,207.06 | 1,214,792.66 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | .01 | .01 |
| 51 | 75410 | UNFUNDED OPEB LIABILITIES | .00 | -176,252.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -213,083.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -111,976.01 | 760,635.99 |
| 51 | 77000 | DEFERRED INFLOW OPEB | .00 | -123,408.00 |
| 51 | 7700P | DEFERRED INFOW PENSION | .00 | -47,009.00 |
| | TOTAL LIABILITIES | | -111,976.00 | 200,884.00 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -249,269.44 | -661,398.90 |
| 51 | 7602 | EXPENDITURES CONTROL | 172,062.37 | 419,695.32 |
| 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 | 111,976.01 | -760,635.99 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -32,819.80 |
| | TOTAL FUND BALANCE | | 34,768.94 | -1,415,676.66 |
| | TOTAL LIABILITIES + FUND BALANCE | | -77,207.06 | -1,214,792.66 |

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 3

| FUND: 52 DAY CARE SERVICES | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 16,097.52 | 358,089.56 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 2,352.00 |
| 52 | 6400P | DEFERRED OUTFLOW-PENSION LIABI | .00 | 1,133.00 |
| | TOTAL ASSETS | | 16,097.52 | 361,574.56 |
| LIABILITIES | | | | |
| 52 | 75410 | UNFUNDED OPEB LIABILITIES | .00 | -5,227.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -6,319.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -4,437.79 | 2,054.80 |
| 52 | 77000 | DEFERRED INFLOW OPEB | .00 | -3,660.00 |
| 52 | 7700P | DEFERRED INFOW PENSION | .00 | -1,394.00 |
| | TOTAL LIABILITIES | | -4,437.79 | -14,545.20 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -20,409.44 | -340,055.38 |
| 52 | 7602 | EXPENDITURES CONTROL | 4,311.92 | 6,813.82 |
| 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 | 4,437.79 | -2,054.80 |
| 52 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 30.00 |
| 52 | 8770 | UNASSIGNED FUND BALANCE | .00 | -30.00 |
| | TOTAL FUND BALANCE | | -11,659.73 | -347,029.36 |
| | TOTAL LIABILITIES + FUND BALANCE | | -16,097.52 | -361,574.56 |

BALANCE SHEET FOR 2023 3

| FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|----|----------------------------------|------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 70 | 6101 | CASH IN BANK | 16.73 | 5,780.86 |
| | 70 | 6111 | INVESTMENTS | .00 | 12,125.87 |
| | | TOTAL ASSETS | | 16.73 | 17,906.73 |
| FUND BALANCE | | | | | |
| | 70 | 6302 | REVENUES CONTROL | -16.73 | -17,906.73 |
| | | TOTAL FUND BALANCE | | -16.73 | -17,906.73 |
| | | TOTAL LIABILITIES + FUND BALANCE | | -16.73 | -17,906.73 |

WASHINGTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 3

| 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 3

| 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 **