

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	735,139.55	5,570,449.67
10	6130	INTERFUND RECEIVABLES	-276,599.38	.00
10	6153	ACCOUNTS RECEIVABLE	-127,115.25	.00
	TOTAL ASSETS		331,424.92	5,570,449.67
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	22,568.27	-4,465.85
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-5,169.51	-5,169.51
10	7603	PURCHASE OBLIGATIONS	933,726.69	1,164,048.82
	TOTAL LIABILITIES		951,125.45	1,154,413.46
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,899,340.98	-5,899,340.98
10	7602	EXPENDITURES CONTROL	338,526.67	338,526.67
10	8741	COMMITTED - SITE-BASED CFWD	38,375.08	-10,846.92
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-38,295.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-933,726.69	-1,114,906.90
10	8770	UNASSIGNED FUND BALANCE	5,173,615.55	.00
	TOTAL FUND BALANCE		-1,282,550.37	-6,724,863.13
	TOTAL LIABILITIES + FUND BALANCE		-331,424.92	-5,570,449.67

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-481,748.74	-481,748.74
20	6153	ACCOUNTS RECEIVABLE	-1,156,722.22	.00
		TOTAL ASSETS	-1,638,470.96	-481,748.74
LIABILITIES				
20	7400	INTERFUND PAYABLES	276,599.38	.00
20	7421	ACCOUNTS PAYABLE	349,390.74	-19,076.68
20	7481	DEFERRED REVENUE	511,655.42	.00
20	7603	PURCHASE OBLIGATIONS	129,272.32	574,439.12
		TOTAL LIABILITIES	1,266,917.86	555,362.44
FUND BALANCE				
20	6302	REVENUES CONTROL	342,113.18	342,113.18
20	7602	EXPENDITURES CONTROL	158,712.24	158,712.24
20	8753	ASSIGNED-PURCH OBL - CURRENT	-129,272.32	-574,439.12
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	445,166.80
20	8770	UNASSIGNED FUND BALANCE	.00	-445,166.80
		TOTAL FUND BALANCE	371,553.10	-73,613.70
		TOTAL LIABILITIES + FUND BALANCE	1,638,470.96	481,748.74

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-44,628.63	132,253.94
		TOTAL ASSETS	-44,628.63	132,253.94
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	45,075.04	.00
21	7603	PURCHASE OBLIGATIONS	5,068.55	6,159.10
		TOTAL LIABILITIES	50,143.59	6,159.10
FUND BALANCE				
21	6302	REVENUES CONTROL	-134,768.90	-134,768.90
21	7602	EXPENDITURES CONTROL	2,514.96	2,514.96
21	8740	COMMITTED FUND BALANCE	131,807.53	664.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	-5,068.55	-6,159.10
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-1,090.55
		TOTAL FUND BALANCE	-5,514.96	-138,413.04
		TOTAL LIABILITIES + FUND BALANCE	44,628.63	-132,253.94

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BALANCE SHEET FOR 2023 1

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	870.57	109,052.74
		TOTAL ASSETS	870.57	109,052.74
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-168.00	-168.00
25	7603	PURCHASE OBLIGATIONS	9,573.23	9,663.23
		TOTAL LIABILITIES	9,405.23	9,495.23
FUND BALANCE				
25	6302	REVENUES CONTROL	-110,852.74	-110,852.74
25	7602	EXPENDITURES CONTROL	1,968.00	1,968.00
25	8740	COMMITTED FUND BALANCE	108,182.17	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-9,573.23	-9,663.23
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	90.00
25	8770	UNASSIGNED FUND BALANCE	.00	-90.00
		TOTAL FUND BALANCE	-10,275.80	-118,547.97
		TOTAL LIABILITIES + FUND BALANCE	-870.57	-109,052.74

BALANCE SHEET FOR 2023 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	78,504.05	681,930.09
		TOTAL ASSETS	78,504.05	681,930.09
FUND BALANCE				
31	6302	REVENUES CONTROL	-681,930.09	-681,930.09
31	8735	RESTRICTED-FUTURE CONSTR BG-1	603,426.04	.00
		TOTAL FUND BALANCE	-78,504.05	-681,930.09
		TOTAL LIABILITIES + FUND BALANCE	-78,504.05	-681,930.09

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BALANCE SHEET FOR 2023 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	360,814.00	436,571.64
		TOTAL ASSETS	360,814.00	436,571.64
FUND BALANCE				
	32	6302 REVENUES CONTROL	-436,571.64	-436,571.64
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	75,757.64	.00
		TOTAL FUND BALANCE	-360,814.00	-436,571.64
		TOTAL LIABILITIES + FUND BALANCE	-360,814.00	-436,571.64

BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-3,157.03	769,669.85
		TOTAL ASSETS	-3,157.03	769,669.85
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-4,731.91	1,535.02
		TOTAL LIABILITIES	-4,731.91	1,535.02
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,574.88	-1,574.88
36	7602	EXPENDITURES CONTROL	4,731.91	4,731.91
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-772,826.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	4,731.91	-1,535.02
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,266.93
36	8770	UNASSIGNED FUND BALANCE	.00	-6,266.93
		TOTAL FUND BALANCE	7,888.94	-771,204.87
		TOTAL LIABILITIES + FUND BALANCE	3,157.03	-769,669.85

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BALANCE SHEET FOR 2023 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-997,666.92	-997,666.92
		TOTAL ASSETS	-997,666.92	-997,666.92
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	997,666.92	997,666.92
		TOTAL FUND BALANCE	997,666.92	997,666.92
		TOTAL LIABILITIES + FUND BALANCE	997,666.92	997,666.92

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BALANCE SHEET FOR 2023 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	281,108.04	994,670.15
51	6153	ACCOUNTS RECEIVABLE	-369,274.90	.00
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		-88,166.86	1,129,863.24
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-27,547.07	-28,896.50
51	75410	UNFUNDED OPEB LIABILITIES	.00	-176,252.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-213,083.00
51	7603	PURCHASE OBLIGATIONS	-941.88	31,877.92
51	77000	DEFERRED INFLOW OPEB	.00	-100,114.00
51	7700P	DEFERRED INFOW PENSION	.00	-47,009.00
	TOTAL LIABILITIES		-28,488.95	-533,476.58
FUND BALANCE				
51	6302	REVENUES CONTROL	-245,548.19	-245,548.19
51	7602	EXPENDITURES CONTROL	117,670.54	117,670.54
51	87370	RESTRICTED-OTHER OPEB	.00	-197,043.00
51	8737P	RESTRICTED -OTHER PENSION	.00	-221,905.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	276,411.38	32,819.80
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-17,683.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	941.88	-31,877.92
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-32,819.80	.00
51	8770	UNASSIGNED FUND BALANCE	.00	-32,819.80
	TOTAL FUND BALANCE		116,655.81	-596,386.66
	TOTAL LIABILITIES + FUND BALANCE		88,166.86	-1,129,863.24

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BALANCE SHEET FOR 2023 1

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	9,060.88	328,437.80
52	6153	ACCOUNTS RECEIVABLE	-3,294.00	.00
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	2,352.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	1,133.00
TOTAL ASSETS			5,766.88	331,922.80
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	88.48	-38.97
52	75410	UNFUNDED OPEB LIABILITIES	.00	-5,227.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-6,319.00
52	7603	PURCHASE OBLIGATIONS	2,790.00	2,820.00
52	77000	DEFERRED INFLOW OPEB	.00	-2,969.00
52	7700P	DEFERRED INFOW PENSION	.00	-1,394.00
TOTAL LIABILITIES			2,878.48	-13,127.97
FUND BALANCE				
52	6302	REVENUES CONTROL	-303,622.30	-303,622.30
52	7602	EXPENDITURES CONTROL	71.47	71.47
52	87370	RESTRICTED-OTHER OPEB	.00	-5,844.00
52	8737P	RESTRICTED -OTHER PENSION	.00	-6,580.00
52	8739	RESTRICTED-NET ASSETS(FD SVC)	297,695.47	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,790.00	-2,820.00
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	30.00
52	8770	UNASSIGNED FUND BALANCE	.00	-30.00
TOTAL FUND BALANCE			-8,645.36	-318,794.83
TOTAL LIABILITIES + FUND BALANCE			-5,766.88	-331,922.80

BALANCE SHEET FOR 2023 1

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS					
	70	6101	CASH IN BANK	11.70	5,752.58
	70	6111	INVESTMENTS	.00	12,125.87
		TOTAL ASSETS		11.70	17,878.45
FUND BALANCE					
	70	6302	REVENUES CONTROL	-17,878.45	-17,878.45
	70	8737	RESTRICTED - OTHER	17,866.75	.00
		TOTAL FUND BALANCE		-11.70	-17,878.45
		TOTAL LIABILITIES + FUND BALANCE		-11.70	-17,878.45

WASHINGTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1

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 1

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 **