Washington County BOE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2026

EXHIBIT F-I-A

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	11,949,612.11	3,282,347.27	3,761,469.33	4,244,110.85	0.00	7,214.18	0.00
INVESTMENTS	0.00	36,586.52	0.00	0.00	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	1,074,292.60	3,697.63	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	35,493.22	(417,907.73)	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	47,943.79	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	44,421,883.08
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	996,098.17
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	4,002,000.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	13,059,397.93	2,952,667.48	3,761,469.33	4,244,110.85	0.00	7,214.18	49,419,981.25
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	260,390.73	0.00	0.00	0.00	0.00	(3,343.04)	0.00
CLAIMS PAYABLE	213,693.87	89,177.98	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	1,110,692.04	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	45,482.15	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	(271,719.69)	273,198.94	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	4,998,098.17
TOTAL LIABILITIES	247,847.06	1,473,068.96	0.00	0.00	0.00	(3,343.04)	4,998,098.17
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	44,421,883.08
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	19,164.29	78,553.02	0.00	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	12,792,386.58	1,401,045.50	3,761,469.33	4,244,110.85	0.00	10,557.22	0.00
TOTAL FUND EQUITY	12,811,550.87	1,479,598.52	3,761,469.33	4,244,110.85	0.00	10,557.22	44,421,883.08
TOTAL LIABILITIES & FUND EQUITY	13,059,397.93	2,952,667.48	3,761,469.33	4,244,110.85	0.00	7,214.18	49,419,981.25