Washington County BOE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

AUGUST 31, 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	13,906,444.68	3,122,909.66	3,761,469.33	4,454,307.85	0.00	7,584.18	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	1,015,830.98	451,697.63	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	35,493.22	(226,312.87)	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	14,957,768.88	3,432,824.73	3,761,469.33	4,454,307.85	0.00	7,584.18	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	624,908.21	0.00	0.00	0.00	0.00	(3,343.04)	0.00
CLAIMS PAYABLE	614,398.17	112,959.30	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	448,000.00	1,113,388.99	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	(270,804.36)	273,336.54	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	1,461,984.17	1,499,684.83	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	181,662.35	100,871.62	0.00	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	13,314,122.36	1,832,268.28	3,761,469.33	4,454,307.85	0.00	10,927.22	0.00
TOTAL FUND EQUITY	13,495,784.71	1,933,139.90	3,761,469.33	4,454,307.85	0.00	10,927.22	44,421,883.08
TOTAL LIABILITIES & FUND EQUITY	14,957,768.88	3,432,824.73	3,761,469.33	4,454,307.85	0.00	7,584.18	49,419,981.25