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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-152,798.01	6,457,753.22
	TOTAL ASSETS		-152,798.01	6,457,753.22
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-16,814.85	-15,274.85
10	7421A	ACCOUNTS PAYABLE ACI	2,622.30	.00
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-20,130.47	-20,130.47
10	7603	PURCHASE OBLIGATIONS	100,941.11	755,075.36
	TOTAL LIABILITIES		66,618.09	719,670.04
FUND BALANCE				
10	6302	REVENUES CONTROL	-808,794.09	-11,253,920.22
10	7602	EXPENDITURES CONTROL	995,915.12	4,831,572.32
10	8741	COMMITTED - SITE-BASED CFWD	.00	-58,936.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-100,941.11	-755,075.36
10	8770	UNASSIGNED FUND BALANCE	.00	58,936.00
	TOTAL FUND BALANCE		86,179.92	-7,177,423.26
TOTAL LIABILITIES + FUND BALANCE			152,798.01	-6,457,753.22

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-90,781.53	21,820.69
	TOTAL ASSETS		-90,781.53	21,820.69
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-6,852.04	-6,852.04
20	7421A	ACCOUNTS PAYABLE ACI	445.81	-1,540.00
20	7481	DEFERRED REVENUE	.00	-558.81
20	7603	PURCHASE OBLIGATIONS	-111,504.94	213,653.77
	TOTAL LIABILITIES		-117,911.17	204,702.92
FUND BALANCE				
20	6302	REVENUES CONTROL	-162,503.00	-1,759,446.24
20	7602	EXPENDITURES CONTROL	259,690.76	1,746,576.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	111,504.94	-213,653.77
	TOTAL FUND BALANCE		208,692.70	-226,523.61
TOTAL LIABILITIES + FUND BALANCE			90,781.53	-21,820.69

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	4,959.30	136,435.80
		TOTAL ASSETS	<u>4,959.30</u>	<u>136,435.80</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-15.00	-15.00
21	7421A	ACCOUNTS PAYABLE ACI	177.19	.00
21	7603	PURCHASE OBLIGATIONS	-982.66	12,374.43
		TOTAL LIABILITIES	<u>-820.47</u>	<u>12,359.43</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-8,623.07	-228,843.86
21	7602	EXPENDITURES CONTROL	3,501.58	92,423.06
21	8753	ASSIGNED-PURCH OBL - CURRENT	982.66	-12,374.43
		TOTAL FUND BALANCE	<u>-4,138.83</u>	<u>-148,795.23</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-4,959.30</u></u>	<u><u>-136,435.80</u></u>

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-12,947.08	96,484.83
		TOTAL ASSETS	-12,947.08	96,484.83
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-912.51	-912.51
25	7603	PURCHASE OBLIGATIONS	-10,627.19	15,827.17
		TOTAL LIABILITIES	-11,539.70	14,914.66
FUND BALANCE				
25	6302	REVENUES CONTROL	-2,830.24	-136,107.36
25	7602	EXPENDITURES CONTROL	16,689.83	40,535.04
25	8753	ASSIGNED-PURCH OBL - CURRENT	10,627.19	-15,827.17
		TOTAL FUND BALANCE	24,486.78	-111,399.49
TOTAL LIABILITIES + FUND BALANCE			12,947.08	-96,484.83

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	893.49	463,997.81
			TOTAL ASSETS	893.49	463,997.81
FUND BALANCE					
	31	6302	REVENUES CONTROL	-893.49	-463,997.81
			TOTAL FUND BALANCE	-893.49	-463,997.81
			TOTAL LIABILITIES + FUND BALANCE	-893.49	-463,997.81

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	27.95	14,513.96
	TOTAL ASSETS		27.95	14,513.96
FUND BALANCE				
32	6302	REVENUES CONTROL	-27.95	-1,062,419.98
32	7602	EXPENDITURES CONTROL	.00	1,047,906.02
	TOTAL FUND BALANCE		-27.95	-14,513.96
TOTAL LIABILITIES + FUND BALANCE			<u>-27.95</u>	<u>-14,513.96</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,821.24	107,480.31
		TOTAL ASSETS	-1,821.24	107,480.31
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,821.24	.00
		TOTAL LIABILITIES	-1,821.24	.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-169,713.33
36	7602	EXPENDITURES CONTROL	1,821.24	62,233.02
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,821.24	.00
		TOTAL FUND BALANCE	3,642.48	-107,480.31
		TOTAL LIABILITIES + FUND BALANCE	=====1,821.24=====	===== -107,480.31=====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-203,171.89	-203,171.89
	TOTAL ASSETS		-203,171.89	-203,171.89
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,047,906.02
40	7602	EXPENDITURES CONTROL	203,171.89	1,251,077.91
	TOTAL FUND BALANCE		203,171.89	203,171.89
TOTAL LIABILITIES + FUND BALANCE			<u>203,171.89</u>	<u>203,171.89</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-13,609.09	843,596.03
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,878.57
51	6400O	DEFERRED OUTFLOWS OF RESOURCES	.00	35,488.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	53,287.00
TOTAL ASSETS			-13,609.09	955,249.60
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-17,978.59	-17,978.59
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-203,231.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-234,148.00
51	7603	PURCHASE OBLIGATIONS	-62,324.25	265,498.41
51	7700O	DEFERRED INFLOW OPEB	.00	-65,110.00
51	7700P	DEFERRED INFOW PENSION	.00	-15,925.00
TOTAL LIABILITIES			-80,302.84	-270,894.18
FUND BALANCE				
51	6302	REVENUES CONTROL	-77,336.71	-1,595,040.72
51	7602	EXPENDITURES CONTROL	108,924.39	769,423.28
51	8737O	RESTRICTED-OTHER OPEB	.00	232,853.00
51	8737P	RESTRICTED -OTHER PENSION	.00	196,786.00
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-22,878.57
51	8753	ASSIGNED-PURCH OBL - CURRENT	62,324.25	-265,498.41
TOTAL FUND BALANCE			93,911.93	-684,355.42
TOTAL LIABILITIES + FUND BALANCE			<u>13,609.09</u>	<u>-955,249.60</u>

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	4,286.50	151,719.86
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	10,485.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	15,743.00
TOTAL ASSETS			4,286.50	177,947.86
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-95.31	-95.31
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-60,041.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-69,175.00
52	7603	PURCHASE OBLIGATIONS	428.04	5,540.35
52	7700O	DEFERRED INFLOW OPEB	.00	-19,236.00
52	7700P	DEFERRED INFOW PENSION	.00	-4,705.00
TOTAL LIABILITIES			332.73	-147,711.96
FUND BALANCE				
52	6302	REVENUES CONTROL	-13,641.48	-215,385.05
52	7602	EXPENDITURES CONTROL	9,450.29	63,760.50
52	8737O	RESTRICTED-OTHER OPEB	.00	67,132.00
52	8737P	RESTRICTED -OTHER PENSION	.00	59,797.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-428.04	-5,540.35
TOTAL FUND BALANCE			-4,619.23	-30,235.90
TOTAL LIABILITIES + FUND BALANCE			<u><u>-4,286.50</u></u>	<u><u>-177,947.86</u></u>

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FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	15.02	7,800.62
70	6111	INVESTMENTS	.00	13,352.67
	TOTAL ASSETS		<u>15.02</u>	<u>21,153.29</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-15.02	-21,153.29
	TOTAL FUND BALANCE		<u>-15.02</u>	<u>-21,153.29</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-15.02</u></u>	<u><u>-21,153.29</u></u>

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,280,702.41
80	6211	LAND IMPROVEMENTS	.00	442,824.23
80	6221	BUILDING & BUILD IMPROVEMENTS	.00	39,512,668.05
80	6231	TECHNOLOGY EQUIPMENT	.00	206,792.28
80	6241	VEHICLES	.00	2,435,368.60
80	6251	GENERAL EQUIPMENT	.00	678,644.53
TOTAL ASSETS			.00	44,557,000.10
LIABILITIES				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-440,797.43
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-10,480,755.72
80	6232	ACCUM DEP - TECHNOLOGY	.00	-164,007.28
80	6242	ACCUM DEP - VEHICLES	.00	-1,932,450.23
80	6252	ACC DEP - GENERAL EQUIPMENT	.00	-532,507.63
TOTAL LIABILITIES			.00	-13,550,557.34
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-31,006,442.76
TOTAL FUND BALANCE			.00	-31,006,442.76
TOTAL LIABILITIES + FUND BALANCE			.00	-44,557,000.10

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	252,386.61
		TOTAL ASSETS	.00	252,386.61
LIABILITIES				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-188,992.02
		TOTAL LIABILITIES	.00	-188,992.02
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-63,394.59
		TOTAL FUND BALANCE	.00	-63,394.59
		TOTAL LIABILITIES + FUND BALANCE	.00	-252,386.61

** END OF REPORT - Generated by JUDY SPALDING **