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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,633,629.07	4,353,487.85
		TOTAL ASSETS	-1,633,629.07	4,353,487.85
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	12,365.73	-2,960.79
10	7421A	ACCOUNTS PAYABLE ACI	-16,932.34	-19,472.84
10	7460	P/R DEDUCTIONS & WITHHOLDINS	28,150.66	.00
10	7603	PURCHASE OBLIGATIONS	-500,403.50	49,141.92
		TOTAL LIABILITIES	-476,819.45	26,708.29
FUND BALANCE				
10	6302	REVENUES CONTROL	-720,799.34	-15,121,903.36
10	7602	EXPENDITURES CONTROL	2,330,844.36	10,790,849.14
10	8741	COMMITTED - SITE-BASED CFWD	.00	-58,936.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	500,403.50	-49,141.92
10	8770	UNASSIGNED FUND BALANCE	.00	58,936.00
		TOTAL FUND BALANCE	2,110,448.52	-4,380,196.14
		TOTAL LIABILITIES + FUND BALANCE	1,633,629.07	-4,353,487.85

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-430,431.66	-341,229.62
		TOTAL ASSETS	-430,431.66	-341,229.62
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-82.22	-13,409.43
20	7421A	ACCOUNTS PAYABLE ACI	-822.11	-986.43
20	7481	DEFERRED REVENUE	.00	-558.81
20	7603	PURCHASE OBLIGATIONS	-78,457.20	257,605.63
		TOTAL LIABILITIES	-79,361.53	242,650.96
FUND BALANCE				
20	6302	REVENUES CONTROL	-110,799.82	-2,984,448.68
20	7602	EXPENDITURES CONTROL	542,135.81	3,340,632.97
20	8753	ASSIGNED-PURCH OBL - CURRENT	78,457.20	-257,605.63
		TOTAL FUND BALANCE	509,793.19	98,578.66
		TOTAL LIABILITIES + FUND BALANCE	430,431.66	341,229.62

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-15,845.51	108,715.43
		TOTAL ASSETS	-15,845.51	108,715.43
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	5,301.26	.00
21	7603	PURCHASE OBLIGATIONS	-19,076.14	426.00
		TOTAL LIABILITIES	-13,774.88	426.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,355.06	-258,934.71
21	7602	EXPENDITURES CONTROL	13,899.31	150,219.28
21	8753	ASSIGNED-PURCH OBL - CURRENT	19,076.14	-426.00
		TOTAL FUND BALANCE	29,620.39	-109,141.43
TOTAL LIABILITIES + FUND BALANCE			15,845.51	-108,715.43

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-61.21	101,064.83
		TOTAL ASSETS	-61.21	101,064.83
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	780.00	.00
25	7603	PURCHASE OBLIGATIONS	-2,695.78	425.00
		TOTAL LIABILITIES	-1,915.78	425.00
FUND BALANCE				
25	6302	REVENUES CONTROL	-2,028.01	-187,166.93
25	7602	EXPENDITURES CONTROL	1,309.22	86,102.10
25	8753	ASSIGNED-PURCH OBL - CURRENT	2,695.78	-425.00
		TOTAL FUND BALANCE	1,976.99	-101,489.83
TOTAL LIABILITIES + FUND BALANCE			61.21	-101,064.83

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	539,577.63
		TOTAL ASSETS	.00	539,577.63
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-539,577.63
		TOTAL FUND BALANCE	.00	-539,577.63
		TOTAL LIABILITIES + FUND BALANCE	.00	-539,577.63

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	92,866.36	107,590.61
	TOTAL ASSETS		<u>92,866.36</u>	<u>107,590.61</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-297,644.00	-1,360,274.27
32	7602	EXPENDITURES CONTROL	204,777.64	1,252,683.66
	TOTAL FUND BALANCE		<u>-92,866.36</u>	<u>-107,590.61</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -92,866.36 =====</u>	<u>===== -107,590.61 =====</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-205,306.09	1,436,478.42
		TOTAL ASSETS	-205,306.09	1,436,478.42
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-104,022.33	-104,022.33
36	7603	PURCHASE OBLIGATIONS	-295,160.22	1,339,122.61
		TOTAL LIABILITIES	-399,182.55	1,235,100.28
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-1,960,882.43
36	7602	EXPENDITURES CONTROL	309,328.42	628,426.34
36	8753	ASSIGNED-PURCH OBL - CURRENT	295,160.22	-1,339,122.61
		TOTAL FUND BALANCE	604,488.64	-2,671,578.70
TOTAL LIABILITIES + FUND BALANCE			205,306.09	-1,436,478.42

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	204,777.64	.00
	TOTAL ASSETS		204,777.64	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-204,777.64	-1,252,683.66
40	7602	EXPENDITURES CONTROL	.00	1,252,683.66
	TOTAL FUND BALANCE		-204,777.64	.00
TOTAL LIABILITIES + FUND BALANCE			-204,777.64	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-235,515.08	702,662.18
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			-235,515.08	814,315.75
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	3,327.79	.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-203,231.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-234,148.00
51	7603	PURCHASE OBLIGATIONS	-229,568.08	.00
51	7700O	DEFERRED INFLOW OPEB	.00	-65,110.00
51	7700P	DEFERRED INFOW PENSION	.00	-15,925.00
TOTAL LIABILITIES			-226,240.29	-518,414.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-103,005.05	-2,230,884.32
51	7602	EXPENDITURES CONTROL	335,192.34	1,528,222.14
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	229,568.08	.00
TOTAL FUND BALANCE			461,755.37	-295,901.75
TOTAL LIABILITIES + FUND BALANCE			<u>235,515.08</u>	<u>-814,315.75</u>

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,982.08	211,053.48
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	10,485.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	15,743.00
TOTAL ASSETS			-1,982.08	237,281.48
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,319.33	-1,433.85
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-60,041.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-69,175.00
52	7603	PURCHASE OBLIGATIONS	-6,916.81	.00
52	7700O	DEFERRED INFLOW OPEB	.00	-19,236.00
52	7700P	DEFERRED INFOW PENSION	.00	-4,705.00
TOTAL LIABILITIES			-8,236.14	-154,590.85
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,045.76	-270,349.55
52	7602	EXPENDITURES CONTROL	14,347.17	60,729.92
52	8737O	RESTRICTED-OTHER OPEB	.00	67,132.00
52	8737P	RESTRICTED -OTHER PENSION	.00	59,797.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	6,916.81	.00
TOTAL FUND BALANCE			10,218.22	-82,690.63
TOTAL LIABILITIES + FUND BALANCE			===== 1,982.08 =====	===== -237,281.48 =====

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FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-283.24	7,580.05
70	6111	INVESTMENTS	.00	13,352.67
TOTAL ASSETS			-283.24	20,932.72
FUND BALANCE				
70	6302	REVENUES CONTROL	-16.76	-21,232.72
70	7602	EXPENDITURES CONTROL	300.00	300.00
TOTAL FUND BALANCE			283.24	-20,932.72
TOTAL LIABILITIES + FUND BALANCE			283.24	-20,932.72

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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	439,199.36
80	6221	BUILDING & BUILD IMPROVEMENTS	.00	39,512,668.05
80	6231	TECHNOLOGY EQUIPMENT	.00	205,318.29
80	6241	VEHICLES	.00	2,435,366.60
80	6251	GENERAL EQUIPMENT	.00	449,437.26
TOTAL ASSETS			.00	44,322,691.97
LIABILITIES				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-437,172.56
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-10,480,755.72
80	6232	ACCUM DEP - TECHNOLOGY	.00	-162,533.29
80	6242	ACCUM DEP - VEHICLES	.00	-1,932,448.23
80	6252	ACC DEP - GENERAL EQUIPMENT	.00	-336,489.80
TOTAL LIABILITIES			.00	-13,349,438.65
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	22,381.65
80	7602	EXPENDITURES CONTROL	.00	10,807.79
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-31,006,442.76
TOTAL FUND BALANCE			.00	-30,973,253.32
TOTAL LIABILITIES + FUND BALANCE			.00	-44,322,691.97

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	237,177.61
		TOTAL ASSETS	.00	237,177.61
LIABILITIES				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-176,164.74
		TOTAL LIABILITIES	.00	-176,164.74
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	.00	794.61
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-61,807.48
		TOTAL FUND BALANCE	.00	-61,012.87
TOTAL LIABILITIES + FUND BALANCE			.00	-237,177.61

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