

08/04/2020 15:15
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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	495,875.33	4,223,217.11
10	6130	INTERFUND RECEIVABLES	-98,711.55	.00
10	6153	ACCOUNTS RECEIVABLE	-89,144.07	.00
TOTAL ASSETS			<u>308,019.71</u>	<u>4,223,217.11</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-27,525.10	-40,689.79
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-4,184.36	-4,184.36
10	7603	PURCHASE OBLIGATIONS	620,814.86	646,712.58
TOTAL LIABILITIES			<u>589,105.40</u>	<u>601,838.43</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,510,984.28	-4,510,984.28
10	7602	EXPENDITURES CONTROL	332,641.32	332,641.32
10	8742	COMMITTED - SICK LEAVE PAYABLE	19,669.00	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-620,814.86	-646,712.58
10	8757	ASSIGNED - OTHER	19,875.00	.00
10	8770	UNASSIGNED FUND BALANCE	3,862,488.71	.00
TOTAL FUND BALANCE			<u>-897,125.11</u>	<u>-4,825,055.54</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-308,019.71</u></u>	<u><u>-4,223,217.11</u></u>

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	73,999.47	73,999.47
20	6153	ACCOUNTS RECEIVABLE	-353,807.86	.00
TOTAL ASSETS			-279,808.39	73,999.47
LIABILITIES				
20	7400	INTERFUND PAYABLES	98,711.55	.00
20	7421	ACCOUNTS PAYABLE	-6,208.80	-45,106.01
20	7481	DEFERRED REVENUE	215,640.29	-558.81
20	7603	PURCHASE OBLIGATIONS	327,918.65	352,055.60
TOTAL LIABILITIES			636,061.69	306,390.78
FUND BALANCE				
20	6302	REVENUES CONTROL	-98,071.98	-98,071.98
20	7602	EXPENDITURES CONTROL	69,737.33	69,737.33
20	8753	ASSIGNED-PURCH OBL - CURRENT	-327,918.65	-352,055.60
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-24,136.95	.00
20	8770	UNASSIGNED FUND BALANCE	24,136.95	.00
TOTAL FUND BALANCE			-356,253.30	-380,390.25
TOTAL LIABILITIES + FUND BALANCE			279,808.39	-73,999.47

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 3
gibalsht

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	44,615.50	167,871.74
21	6153	ACCOUNTS RECEIVABLE	-31.00	.00
	TOTAL ASSETS		<u>44,584.50</u>	<u>167,871.74</u>
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	41,396.72	48,471.72
	TOTAL LIABILITIES		<u>41,396.72</u>	<u>48,471.72</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-167,871.74	-167,871.74
21	8740	COMMITTED FUND BALANCE	123,287.24	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-41,396.72	-48,471.72
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-7,075.00	.00
21	8770	UNASSIGNED FUND BALANCE	7,075.00	.00
	TOTAL FUND BALANCE		<u>-85,981.22</u>	<u>-216,343.46</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-44,584.50</u>	<u>=====</u> <u>-167,871.74</u>

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 4
gibalsht

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,429.61	107,228.97
		TOTAL ASSETS	-1,429.61	107,228.97
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	2,541.61	.00
25	7603	PURCHASE OBLIGATIONS	9,675.45	10,078.95
		TOTAL LIABILITIES	12,217.06	10,078.95
FUND BALANCE				
25	6302	REVENUES CONTROL	-107,241.97	-107,241.97
25	7602	EXPENDITURES CONTROL	13.00	13.00
25	8740	COMMITTED FUND BALANCE	106,116.97	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-9,675.45	-10,078.95
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-403.50	.00
25	8770	UNASSIGNED FUND BALANCE	403.50	.00
		TOTAL FUND BALANCE	-10,787.45	-117,307.92
TOTAL LIABILITIES + FUND BALANCE			<u>1,429.61</u>	<u>-107,228.97</u>

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 5
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	74,988.20	461,948.91
	TOTAL ASSETS		74,988.20	461,948.91
FUND BALANCE				
31	6302	REVENUES CONTROL	-461,948.91	-461,948.91
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	247,069.98	.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	139,890.73	.00
	TOTAL FUND BALANCE		-74,988.20	-461,948.91
TOTAL LIABILITIES + FUND BALANCE			-74,988.20	-461,948.91

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 6
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	310,384.00	312,793.17
		TOTAL ASSETS		<u>310,384.00</u>	<u>312,793.17</u>
FUND BALANCE					
	32	6302	REVENUES CONTROL	-312,793.17	-312,793.17
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	93.21	.00
	32	8737	RESTRICTED - OTHER	2,315.96	.00
		TOTAL FUND BALANCE		<u>-310,384.00</u>	<u>-312,793.17</u>
TOTAL LIABILITIES + FUND BALANCE				<u>=====</u> -310,384.00	<u>=====</u> -312,793.17

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-6,800.00	169,713.33
		TOTAL ASSETS	-6,800.00	169,713.33
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-6,821.62	-13,621.62
		TOTAL LIABILITIES	-6,821.62	-13,621.62
FUND BALANCE				
36	6302	REVENUES CONTROL	-169,713.33	-169,713.33
36	7602	EXPENDITURES CONTROL	13,621.62	13,621.62
36	8735	RESTRICTED-FUTURE CONSTR BG-1	169,713.33	.00
		TOTAL FUND BALANCE	13,621.62	-156,091.71
		TOTAL LIABILITIES + FUND BALANCE	===== 6,800.00 =====	===== -169,713.33 =====

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 8
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-967,119.92	-967,119.92
		TOTAL ASSETS	-967,119.92	-967,119.92
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	967,119.92	967,119.92
		TOTAL FUND BALANCE	967,119.92	967,119.92
TOTAL LIABILITIES + FUND BALANCE			967,119.92	967,119.92

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	217,198.23	583,081.07
51	6153	ACCOUNTS RECEIVABLE	-300,508.91	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,878.57
51	6400O	DEFERRED OUTFLOWS OF RESOURCES	.00	23,931.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	40,431.00
TOTAL ASSETS			-83,310.68	670,321.64
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-30,860.23	-31,742.69
51	7421A	ACCOUNTS PAYABLE ACI	.00	-280.16
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-179,967.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-159,905.00
51	7603	PURCHASE OBLIGATIONS	115,831.78	117,428.30
51	7700O	DEFERRED INFLOW OPEB	.00	-23,668.00
51	7700P	DEFERRED INFOW PENSION	.00	-12,471.00
TOTAL LIABILITIES			84,971.55	-290,605.55
FUND BALANCE				
51	6302	REVENUES CONTROL	-666,080.29	-666,080.29
51	7602	EXPENDITURES CONTROL	115,022.07	115,022.07
51	8737O	RESTRICTED-OTHER OPEB	.00	179,704.00
51	8737P	RESTRICTED -OTHER PENSION	.00	131,945.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	665,229.13	.00
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-22,878.57
51	8753	ASSIGNED-PURCH OBL - CURRENT	-115,831.78	-117,428.30
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,596.52	.00
51	8770	UNASSIGNED FUND BALANCE	1,596.52	.00
TOTAL FUND BALANCE			-1,660.87	-379,716.09
TOTAL LIABILITIES + FUND BALANCE			83,310.68	-670,321.64

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 10
gibalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,292.82	125,103.94
52	6153	ACCOUNTS RECEIVABLE	-5,707.00	.00
52	6400O	DEFERRED OUTFLOWS OF RESOURCES	.00	7,976.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	13,477.00
TOTAL ASSETS			-4,414.18	146,556.94
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	45.44	-196.42
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-59,989.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-53,302.00
52	7603	PURCHASE OBLIGATIONS	5,470.17	5,813.48
52	7700O	DEFERRED INFLOW OPEB	.00	-7,890.00
52	7700P	DEFERRED INFOW PENSION	.00	-4,155.00
TOTAL LIABILITIES			5,515.61	-119,718.94
FUND BALANCE				
52	6302	REVENUES CONTROL	-136,964.68	-136,964.68
52	7602	EXPENDITURES CONTROL	12,057.16	12,057.16
52	8737O	RESTRICTED-OTHER OPEB	.00	59,903.00
52	8737P	RESTRICTED -OTHER PENSION	.00	43,980.00
52	8739	RESTRICTED-NET ASSETS(FD SVC)	129,276.26	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-5,470.17	-5,813.48
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-343.31	.00
52	8770	UNASSIGNED FUND BALANCE	343.31	.00
TOTAL FUND BALANCE			-1,101.43	-26,838.00
TOTAL LIABILITIES + FUND BALANCE			4,414.18	-146,556.94

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 11
gibalsht

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	17.88	7,705.54
70	6111	INVESTMENTS	.00	13,352.67
TOTAL ASSETS			17.88	21,058.21
FUND BALANCE				
70	6302	REVENUES CONTROL	-21,058.21	-21,058.21
70	8737	RESTRICTED - OTHER	21,040.33	.00
TOTAL FUND BALANCE			-17.88	-21,058.21
TOTAL LIABILITIES + FUND BALANCE			-17.88	-21,058.21

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 12
gibalsht

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

08/04/2020 15:15
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 13
gibalsht

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 **