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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 2

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 323,791.60 | 4,547,008.71 |
| | TOTAL ASSETS | | 323,791.60 | 4,547,008.71 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 42,094.79 | .00 |
| 10 | 7421A | ACCOUNTS PAYABLE ACI | -430.00 | -430.00 |
| 10 | 7460 | P/R DEDUCTIONS & WITHHOLDINS | -4,384.29 | -8,568.65 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 125,304.67 | 769,945.40 |
| | TOTAL LIABILITIES | | 162,585.17 | 760,946.75 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -707,575.26 | -5,210,464.62 |
| 10 | 7602 | EXPENDITURES CONTROL | 346,503.16 | 680,549.48 |
| 10 | 8741 | COMMITTED - SITE-BASED CFWD | .00 | -58,936.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -125,304.67 | -769,945.40 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | 50,841.08 |
| | TOTAL FUND BALANCE | | -486,376.77 | -5,307,955.46 |
| TOTAL LIABILITIES + FUND BALANCE | | | -323,791.60 | -4,547,008.71 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 1,682.75 | 75,682.22 |
| | TOTAL ASSETS | | 1,682.75 | 75,682.22 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 46,753.01 | .00 |
| 20 | 7421A | ACCOUNTS PAYABLE ACI | -547.00 | -547.00 |
| 20 | 7481 | DEFERRED REVENUE | .00 | -558.81 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 35,194.27 | 385,527.87 |
| | TOTAL LIABILITIES | | 81,400.28 | 384,422.06 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -155,735.95 | -253,807.93 |
| 20 | 7602 | EXPENDITURES CONTROL | 107,847.19 | 179,231.52 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -35,194.27 | -385,527.87 |
| | TOTAL FUND BALANCE | | -83,083.03 | -460,104.28 |
| TOTAL LIABILITIES + FUND BALANCE | | | -1,682.75 | -75,682.22 |

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| FUND: 21 DISTRICT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -31,465.82 | 136,330.92 |
| | | TOTAL ASSETS | -31,465.82 | 136,330.92 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 3,613.46 | 52,085.18 |
| | | TOTAL LIABILITIES | 3,613.46 | 52,085.18 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -5,584.43 | -173,381.17 |
| 21 | 7602 | EXPENDITURES CONTROL | 37,050.25 | 37,050.25 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -3,613.46 | -52,085.18 |
| | | TOTAL FUND BALANCE | 27,852.36 | -188,416.10 |
| | | TOTAL LIABILITIES + FUND BALANCE | 31,465.82 | -136,330.92 |

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| FUND: 25 STUDENT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | -870.01 | 106,433.96 |
| | | TOTAL ASSETS | -870.01 | 106,433.96 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | 7,530.64 | 17,609.59 |
| | | TOTAL LIABILITIES | 7,530.64 | 17,609.59 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -65.00 | -107,381.97 |
| 25 | 7602 | EXPENDITURES CONTROL | 935.01 | 948.01 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -7,530.64 | -17,609.59 |
| | | TOTAL FUND BALANCE | -6,660.63 | -124,043.55 |
| TOTAL LIABILITIES + FUND BALANCE | | | 870.01 | -106,433.96 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 461,948.91 |
| | | TOTAL ASSETS | .00 | 461,948.91 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -461,948.91 |
| | | TOTAL FUND BALANCE | .00 | -461,948.91 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -461,948.91 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 312,793.17 |
| | TOTAL ASSETS | | .00 | 312,793.17 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -312,793.17 |
| | TOTAL FUND BALANCE | | .00 | -312,793.17 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -312,793.17 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -6,821.62 | 162,891.71 |
| | | TOTAL ASSETS | -6,821.62 | 162,891.71 |
| LIABILITIES | | | | |
| 36 | 7421 | ACCOUNTS PAYABLE | 13,621.62 | .00 |
| | | TOTAL LIABILITIES | 13,621.62 | .00 |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | -6,800.00 | 6,821.62 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -169,713.33 |
| | | TOTAL FUND BALANCE | -6,800.00 | -162,891.71 |
| | | TOTAL LIABILITIES + FUND BALANCE | 6,821.62 | -162,891.71 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | -967,119.92 |
| | | TOTAL ASSETS | .00 | -967,119.92 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 967,119.92 |
| | | TOTAL FUND BALANCE | .00 | 967,119.92 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 967,119.92 |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 97,641.81 | 680,722.88 |
| 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 | | | 97,641.81 | 792,376.45 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 32,602.42 | .00 |
| 51 | 7421A | ACCOUNTS PAYABLE ACI | -521.49 | -801.65 |
| 51 | 7541O | UNFUNDED OPEB LIABILITIES | .00 | -203,231.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -234,148.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 688,727.44 | 803,831.90 |
| 51 | 7700O | DEFERRED INFLOW OPEB | .00 | -65,110.00 |
| 51 | 7700P | DEFERRED INFOW PENSION | .00 | -15,925.00 |
| TOTAL LIABILITIES | | | 720,808.37 | 284,616.25 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -262,952.09 | -929,032.38 |
| 51 | 7602 | EXPENDITURES CONTROL | 133,229.35 | 249,111.15 |
| 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 | -688,727.44 | -803,831.90 |
| TOTAL FUND BALANCE | | | -818,450.18 | -1,076,992.70 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-97,641.81</u></u> | <u><u>-792,376.45</u></u> |

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| FUND: 52 DAY CARE SERVICES | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 12,565.68 | 137,669.62 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 10,485.00 |
| 52 | 6400P | DEFERRED OUTFLOW-PENSION LIABI | .00 | 15,743.00 |
| TOTAL ASSETS | | | <u>12,565.68</u> | <u>163,897.62</u> |
| LIABILITIES | | | | |
| 52 | 7421 | ACCOUNTS PAYABLE | 196.42 | .00 |
| 52 | 7541O | UNFUNDED OPEB LIABILITIES | .00 | -69,175.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -60,041.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | 2,078.73 | 7,892.21 |
| 52 | 77000 | DEFERRED INFLOW OPEB | .00 | -4,705.00 |
| 52 | 7700P | DEFERRED INFLOW PENSION | .00 | -19,236.00 |
| TOTAL LIABILITIES | | | <u>2,275.15</u> | <u>-145,264.79</u> |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -13,543.32 | -150,508.00 |
| 52 | 7602 | EXPENDITURES CONTROL | 781.22 | 12,838.38 |
| 52 | 8737O | RESTRICTED-OTHER OPEB | .00 | 63,395.00 |
| 52 | 8737P | RESTRICTED -OTHER PENSION | .00 | 63,534.00 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -2,078.73 | -7,892.21 |
| TOTAL FUND BALANCE | | | <u>-14,840.83</u> | <u>-18,632.83</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-12,565.68</u></u> | <u><u>-163,897.62</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 | 16.53 | 7,722.07 |
| 70 | 6111 | INVESTMENTS | .00 | 13,352.67 |
| | TOTAL ASSETS | | 16.53 | 21,074.74 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -16.53 | -21,074.74 |
| | TOTAL FUND BALANCE | | -16.53 | -21,074.74 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-16.53</u> | <u>-21,074.74</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 **