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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-154,051.18	4,392,957.53
	TOTAL ASSETS		-154,051.18	4,392,957.53
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-30,074.44	-30,074.44
10	7421A	ACCOUNTS PAYABLE ACI	302.13	-127.87
10	7460	P/R DEDUCTIONS & WITHHOLDINS	8,568.65	.00
10	7603	PURCHASE OBLIGATIONS	54,087.84	824,033.24
	TOTAL LIABILITIES		32,884.18	793,830.93
FUND BALANCE				
10	6302	REVENUES CONTROL	-712,813.55	-5,931,373.09
10	7602	EXPENDITURES CONTROL	888,068.39	1,568,617.87
10	8741	COMMITTED - SITE-BASED CFWD	.00	-58,936.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-54,087.84	-824,033.24
10	8770	UNASSIGNED FUND BALANCE	.00	58,936.00
	TOTAL FUND BALANCE		121,167.00	-5,186,788.46
TOTAL LIABILITIES + FUND BALANCE			154,051.18	-4,392,957.53

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-145,604.33	-69,922.11
	TOTAL ASSETS		-145,604.33	-69,922.11
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-147,069.60	-147,069.60
20	7421A	ACCOUNTS PAYABLE ACI	-1,540.00	-2,087.00
20	7481	DEFERRED REVENUE	.00	-558.81
20	7603	PURCHASE OBLIGATIONS	-155,389.57	230,138.30
	TOTAL LIABILITIES		-303,999.17	80,422.89
FUND BALANCE				
20	6302	REVENUES CONTROL	-55,507.37	-309,315.30
20	7602	EXPENDITURES CONTROL	349,721.30	528,952.82
20	8753	ASSIGNED-PURCH OBL - CURRENT	155,389.57	-230,138.30
	TOTAL FUND BALANCE		449,603.50	-10,500.78
TOTAL LIABILITIES + FUND BALANCE			=====145,604.33=====	=====69,922.11=====

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	360.92	136,691.84
	TOTAL ASSETS		<u>360.92</u>	<u>136,691.84</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-4,278.63	-4,278.63
21	7421A	ACCOUNTS PAYABLE ACI	-1,441.67	-1,441.67
21	7603	PURCHASE OBLIGATIONS	-14,897.41	37,187.77
	TOTAL LIABILITIES		<u>-20,617.71</u>	<u>31,467.47</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-16,609.10	-189,990.27
21	7602	EXPENDITURES CONTROL	21,968.48	59,018.73
21	8753	ASSIGNED-PURCH OBL - CURRENT	14,897.41	-37,187.77
	TOTAL FUND BALANCE		<u>20,256.79</u>	<u>-168,159.31</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-360.92</u></u>	<u><u>-136,691.84</u></u>

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,263.35	105,170.61
		TOTAL ASSETS	-1,263.35	105,170.61
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-1,446.10	-1,446.10
25	7603	PURCHASE OBLIGATIONS	-5,098.78	12,510.81
		TOTAL LIABILITIES	-6,544.88	11,064.71
FUND BALANCE				
25	6302	REVENUES CONTROL	-6,647.56	-114,029.53
25	7602	EXPENDITURES CONTROL	9,357.01	10,305.02
25	8753	ASSIGNED-PURCH OBL - CURRENT	5,098.78	-12,510.81
		TOTAL FUND BALANCE	7,808.23	-116,235.32
TOTAL LIABILITIES + FUND BALANCE			<u>1,263.35</u>	<u>-105,170.61</u>

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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	.00	162,891.71
	TOTAL ASSETS		.00	162,891.71
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-169,713.33
36	7602	EXPENDITURES CONTROL	.00	6,821.62
	TOTAL FUND BALANCE		.00	-162,891.71
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -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	145,330.06	826,052.94
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			145,330.06	937,706.51
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-20,929.21	-20,929.21
51	7421A	ACCOUNTS PAYABLE ACI	50.33	-751.32
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-203,231.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-234,148.00
51	7603	PURCHASE OBLIGATIONS	-84,489.68	719,342.22
51	7700O	DEFERRED INFLOW OPEB	.00	-65,110.00
51	7700P	DEFERRED INFOW PENSION	.00	-15,925.00
TOTAL LIABILITIES			-105,368.56	179,247.69
FUND BALANCE				
51	6302	REVENUES CONTROL	-254,879.02	-1,183,911.40
51	7602	EXPENDITURES CONTROL	130,427.84	379,538.99
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	84,489.68	-719,342.22
TOTAL FUND BALANCE			-39,961.50	-1,116,954.20
TOTAL LIABILITIES + FUND BALANCE			-145,330.06	-937,706.51

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,085.12	142,754.74
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	10,485.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	15,743.00
TOTAL ASSETS			5,085.12	168,982.74
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-91.28	-91.28
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-60,041.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-69,175.00
52	7603	PURCHASE OBLIGATIONS	-1,005.80	6,886.41
52	7700O	DEFERRED INFLOW OPEB	.00	-19,236.00
52	7700P	DEFERRED INFOW PENSION	.00	-4,705.00
TOTAL LIABILITIES			-1,097.08	-146,361.87
FUND BALANCE				
52	6302	REVENUES CONTROL	-15,075.30	-165,583.30
52	7602	EXPENDITURES CONTROL	10,081.46	22,919.84
52	8737O	RESTRICTED-OTHER OPEB	9,134.00	67,132.00
52	8737P	RESTRICTED -OTHER PENSION	-9,134.00	59,797.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,005.80	-6,886.41
TOTAL FUND BALANCE			-3,988.04	-22,620.87
TOTAL LIABILITIES + FUND BALANCE			<u><u>-5,085.12</u></u>	<u><u>-168,982.74</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	14.87	7,736.94
70	6111	INVESTMENTS	.00	13,352.67
	TOTAL ASSETS		<u>14.87</u>	<u>21,089.61</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-14.87	-21,089.61
	TOTAL FUND BALANCE		<u>-14.87</u>	<u>-21,089.61</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-14.87</u></u>	<u><u>-21,089.61</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 **