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WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 4

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-207,415.88	4,185,528.05
	TOTAL ASSETS		-207,415.88	4,185,528.05
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	1,951.16	-28,123.28
10	7421A	ACCOUNTS PAYABLE ACI	-13,365.70	-13,493.57
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-10,761.31	-10,761.31
10	7603	PURCHASE OBLIGATIONS	-61,717.26	762,315.98
	TOTAL LIABILITIES		-83,893.11	709,937.82
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-643,190.65	-6,574,550.14
10	7602	EXPENDITURES CONTROL	872,782.38	2,441,400.25
10	8741	COMMITTED - SITE-BASED CFWD	.00	-58,936.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	61,717.26	-762,315.98
10	8770	UNASSIGNED FUND BALANCE	.00	58,936.00
	TOTAL FUND BALANCE		291,308.99	-4,895,465.87
TOTAL LIABILITIES + FUND BALANCE			207,415.88	-4,185,528.05

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-160,308.01	-230,230.12
	TOTAL ASSETS		-160,308.01	-230,230.12
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	138,252.28	-8,817.32
20	7421A	ACCOUNTS PAYABLE ACI	357.55	-1,729.45
20	7481	DEFERRED REVENUE	.00	-558.81
20	7603	PURCHASE OBLIGATIONS	89,179.92	318,965.55
	TOTAL LIABILITIES		227,789.75	307,859.97
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-139,993.94	-449,309.24
20	7602	EXPENDITURES CONTROL	161,692.12	690,644.94
20	8753	ASSIGNED-PURCH OBL - CURRENT	-89,179.92	-318,965.55
	TOTAL FUND BALANCE		-67,481.74	-77,629.85
TOTAL LIABILITIES + FUND BALANCE			=====160,308.01=====	=====230,230.12=====

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	1,331.77	138,023.61
		TOTAL ASSETS	<u>1,331.77</u>	<u>138,023.61</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-4,899.38	-9,178.01
21	7421A	ACCOUNTS PAYABLE ACI	1,441.67	.00
21	7603	PURCHASE OBLIGATIONS	-17,205.69	19,982.08
		TOTAL LIABILITIES	<u>-20,663.40</u>	<u>10,804.07</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-15,979.85	-205,970.12
21	7602	EXPENDITURES CONTROL	18,105.79	77,124.52
21	8753	ASSIGNED-PURCH OBL - CURRENT	17,205.69	-19,982.08
		TOTAL FUND BALANCE	<u>19,331.63</u>	<u>-148,827.68</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,331.77</u></u>	<u><u>-138,023.61</u></u>

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	4,417.51	109,588.12
	TOTAL ASSETS		<u>4,417.51</u>	<u>109,588.12</u>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	168.45	-1,277.65
25	7421A	ACCOUNTS PAYABLE ACI	-260.00	-260.00
25	7603	PURCHASE OBLIGATIONS	-2,301.33	10,209.48
	TOTAL LIABILITIES		<u>-2,392.88</u>	<u>8,671.83</u>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-8,149.76	-122,179.29
25	7602	EXPENDITURES CONTROL	3,823.80	14,128.82
25	8753	ASSIGNED-PURCH OBL - CURRENT	2,301.33	-10,209.48
	TOTAL FUND BALANCE		<u>-2,024.63</u>	<u>-118,259.95</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-4,417.51</u></u>	<u><u>-109,588.12</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>ASSETS</b>				
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
<b>ASSETS</b>				
36	6101	CASH IN BANK	-36,495.16	126,396.55
		TOTAL ASSETS	-36,495.16	126,396.55
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	869.00	869.00
		TOTAL LIABILITIES	869.00	869.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-169,713.33
36	7602	EXPENDITURES CONTROL	36,495.16	43,316.78
36	8753	ASSIGNED-PURCH OBL - CURRENT	-869.00	-869.00
		TOTAL FUND BALANCE	35,626.16	-127,265.55
		TOTAL LIABILITIES + FUND BALANCE	36,495.16	-126,396.55

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>ASSETS</b>				
51	6101	CASH IN BANK	28,684.65	854,751.19
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			28,684.65	966,404.76
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-32,345.88	-53,275.09
51	7421A	ACCOUNTS PAYABLE ACI	721.00	-30.32
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-203,231.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-234,148.00
51	7603	PURCHASE OBLIGATIONS	-500,004.28	219,337.94
51	7700O	DEFERRED INFLOW OPEB	.00	-65,110.00
51	7700P	DEFERRED INFOW PENSION	.00	-15,925.00
TOTAL LIABILITIES			-531,629.16	-352,381.47
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-107,265.30	-1,291,190.30
51	7602	EXPENDITURES CONTROL	110,205.53	489,744.52
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	500,004.28	-219,337.94
TOTAL FUND BALANCE			502,944.51	-614,023.29
TOTAL LIABILITIES + FUND BALANCE			===== -28,684.65 =====	===== -966,404.76 =====

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-523.47	142,231.27
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	10,485.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	15,743.00
TOTAL ASSETS			-523.47	168,459.27
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-155.53	-246.81
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-60,041.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-69,175.00
52	7603	PURCHASE OBLIGATIONS	-198.47	6,687.94
52	7700O	DEFERRED INFLOW OPEB	.00	-19,236.00
52	7700P	DEFERRED INFOW PENSION	.00	-4,705.00
TOTAL LIABILITIES			-354.00	-146,715.87
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-9,740.89	-175,324.19
52	7602	EXPENDITURES CONTROL	10,419.89	33,339.73
52	8737O	RESTRICTED-OTHER OPEB	.00	67,132.00
52	8737P	RESTRICTED -OTHER PENSION	.00	59,797.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	198.47	-6,687.94
TOTAL FUND BALANCE			877.47	-21,743.40
TOTAL LIABILITIES + FUND BALANCE			=====523.47=====	===== -168,459.27 =====

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FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	13.87	7,750.81
70	6111	INVESTMENTS	.00	13,352.67
	TOTAL ASSETS		<u>13.87</u>	<u>21,103.48</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-13.87	-21,103.48
	TOTAL FUND BALANCE		<u>-13.87</u>	<u>-21,103.48</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-13.87</u></u>	<u><u>-21,103.48</u></u>

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>LIABILITIES</b>				
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
<b>FUND BALANCE</b>				
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
<b>ASSETS</b>				
81	6251	GENERAL EQUIPMENT	.00	252,386.61
		TOTAL ASSETS	.00	252,386.61
<b>LIABILITIES</b>				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-188,992.02
		TOTAL LIABILITIES	.00	-188,992.02
<b>FUND BALANCE</b>				
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 \*\*