

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 1
gibalsh

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	185,857.58	4,380,183.44
	TOTAL ASSETS		185,857.58	4,380,183.44
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	25,432.30	-2,690.98
10	7421A	ACCOUNTS PAYABLE ACI	12,642.91	-850.66
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-13,328.55	-24,089.86
10	7603	PURCHASE OBLIGATIONS	-60,095.36	702,220.62
	TOTAL LIABILITIES		-35,348.70	674,589.12
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,124,089.22	-7,698,639.36
10	7602	EXPENDITURES CONTROL	913,484.98	3,346,087.42
10	8741	COMMITTED - SITE-BASED CFWD	.00	-58,936.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	60,095.36	-702,220.62
10	8770	UNASSIGNED FUND BALANCE	.00	58,936.00
	TOTAL FUND BALANCE		-150,508.88	-5,054,772.56
TOTAL LIABILITIES + FUND BALANCE			-185,857.58	-4,380,183.44

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	172,495.03	-57,735.09
		TOTAL ASSETS	172,495.03	-57,735.09
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	4,040.69	-4,776.63
20	7421A	ACCOUNTS PAYABLE ACI	1,283.64	-445.81
20	7481	DEFERRED REVENUE	.00	-558.81
20	7603	PURCHASE OBLIGATIONS	56,883.07	375,848.62
		TOTAL LIABILITIES	62,207.40	370,067.37
FUND BALANCE				
20	6302	REVENUES CONTROL	-373,873.54	-823,182.78
20	7602	EXPENDITURES CONTROL	196,054.18	886,699.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	-56,883.07	-375,848.62
		TOTAL FUND BALANCE	-234,702.43	-312,332.28
		TOTAL LIABILITIES + FUND BALANCE	-172,495.03	57,735.09

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 3
gibalsht

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-8,554.08	134,899.40
		TOTAL ASSETS	-8,554.08	134,899.40
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	3,863.01	-5,315.00
21	7421A	ACCOUNTS PAYABLE ACI	-177.19	-177.19
21	7603	PURCHASE OBLIGATIONS	-8,361.95	11,620.13
		TOTAL LIABILITIES	-4,676.13	6,127.94
FUND BALANCE				
21	6302	REVENUES CONTROL	-5,894.05	-217,294.04
21	7602	EXPENDITURES CONTROL	10,762.31	87,886.83
21	8753	ASSIGNED-PURCH OBL - CURRENT	8,361.95	-11,620.13
		TOTAL FUND BALANCE	13,230.21	-141,027.34
TOTAL LIABILITIES + FUND BALANCE			8,554.08	-134,899.40

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 4
gibalsht

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	4,967.24	109,125.49
	TOTAL ASSETS		4,967.24	109,125.49
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	1,032.65	-245.00
25	7421A	ACCOUNTS PAYABLE ACI	260.00	.00
25	7603	PURCHASE OBLIGATIONS	10,919.65	21,129.13
	TOTAL LIABILITIES		12,212.30	20,884.13
FUND BALANCE				
25	6302	REVENUES CONTROL	-9,417.42	-126,166.84
25	7602	EXPENDITURES CONTROL	3,157.53	17,286.35
25	8753	ASSIGNED-PURCH OBL - CURRENT	-10,919.65	-21,129.13
	TOTAL FUND BALANCE		-17,179.54	-130,009.62
TOTAL LIABILITIES + FUND BALANCE			<u>-4,967.24</u>	<u>-109,125.49</u>

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 5
gibalsht

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

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 6
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-297,642.02	15,151.15
	TOTAL ASSETS		-297,642.02	15,151.15
FUND BALANCE				
32	6302	REVENUES CONTROL	-750,264.00	-1,063,057.17
32	7602	EXPENDITURES CONTROL	1,047,906.02	1,047,906.02
	TOTAL FUND BALANCE		297,642.02	-15,151.15
TOTAL LIABILITIES + FUND BALANCE			=====297,642.02=====	===== -15,151.15 =====

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-7,669.00	118,727.55
		TOTAL ASSETS	-7,669.00	118,727.55
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-725.00	144.00
		TOTAL LIABILITIES	-725.00	144.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-169,713.33
36	7602	EXPENDITURES CONTROL	7,669.00	50,985.78
36	8753	ASSIGNED-PURCH OBL - CURRENT	725.00	-144.00
		TOTAL FUND BALANCE	8,394.00	-118,871.55
		TOTAL LIABILITIES + FUND BALANCE	7,669.00	-118,727.55

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 8
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	967,119.92	.00
	TOTAL ASSETS		967,119.92	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,047,906.02	-1,047,906.02
40	7602	EXPENDITURES CONTROL	80,786.10	1,047,906.02
	TOTAL FUND BALANCE		-967,119.92	.00
TOTAL LIABILITIES + FUND BALANCE			<u>-967,119.92</u>	<u>.00</u>

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-3,150.52	851,600.67
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,878.57
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	35,488.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	53,287.00
TOTAL ASSETS			-3,150.52	963,254.24
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	40,297.26	-12,977.83
51	7421A	ACCOUNTS PAYABLE ACI	30.32	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-203,231.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-234,148.00
51	7603	PURCHASE OBLIGATIONS	164,872.44	384,210.38
51	77000	DEFERRED INFLOW OPEB	.00	-65,110.00
51	7700P	DEFERRED INFOW PENSION	.00	-15,925.00
TOTAL LIABILITIES			205,200.02	-147,181.45
FUND BALANCE				
51	6302	REVENUES CONTROL	-117,930.72	-1,409,121.02
51	7602	EXPENDITURES CONTROL	80,753.66	570,498.18
51	87370	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	-164,872.44	-384,210.38
TOTAL FUND BALANCE			-202,049.50	-816,072.79
TOTAL LIABILITIES + FUND BALANCE			3,150.52	-963,254.24

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 10
gibalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-3,590.99	138,640.28
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	10,485.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	15,743.00
TOTAL ASSETS			-3,590.99	164,868.28
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	86.81	-160.00
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-60,041.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-69,175.00
52	7603	PURCHASE OBLIGATIONS	-1,437.87	5,250.07
52	7700O	DEFERRED INFLOW OPEB	.00	-19,236.00
52	7700P	DEFERRED INFOW PENSION	.00	-4,705.00
TOTAL LIABILITIES			-1,351.06	-148,066.93
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,037.12	-184,361.31
52	7602	EXPENDITURES CONTROL	12,541.30	45,881.03
52	8737O	RESTRICTED-OTHER OPEB	.00	67,132.00
52	8737P	RESTRICTED -OTHER PENSION	.00	59,797.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,437.87	-5,250.07
TOTAL FUND BALANCE			4,942.05	-16,801.35
TOTAL LIABILITIES + FUND BALANCE			<u>3,590.99</u>	<u>-164,868.28</u>

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 11
gibalsht

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	15.37	7,766.18
70	6111	INVESTMENTS	.00	13,352.67
	TOTAL ASSETS		<u>15.37</u>	<u>21,118.85</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-15.37	-21,118.85
	TOTAL FUND BALANCE		<u>-15.37</u>	<u>-21,118.85</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-15.37</u></u>	<u><u>-21,118.85</u></u>

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

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

12/04/2020 09:32
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

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 **