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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 6

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 2,230,367.79 | 6,610,551.23 |
| | TOTAL ASSETS | | 2,230,367.79 | 6,610,551.23 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 4,230.98 | 1,540.00 |
| 10 | 7421A | ACCOUNTS PAYABLE ACI | -1,771.64 | -2,622.30 |
| 10 | 7460 | P/R DEDUCTIONS & WITHHOLDINS | 24,089.86 | .00 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -48,086.37 | 654,134.25 |
| | TOTAL LIABILITIES | | -21,537.17 | 653,051.95 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -2,746,486.77 | -10,445,126.13 |
| 10 | 7602 | EXPENDITURES CONTROL | 489,569.78 | 3,835,657.20 |
| 10 | 8741 | COMMITTED - SITE-BASED CFWD | .00 | -58,936.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 48,086.37 | -654,134.25 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | 58,936.00 |
| | TOTAL FUND BALANCE | | -2,208,830.62 | -7,263,603.18 |
| TOTAL LIABILITIES + FUND BALANCE | | | -2,230,367.79 | -6,610,551.23 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|-------|----------------------------------|---------------------------|---------------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 170,337.31 | 112,602.22 |
| | | TOTAL ASSETS | <u>170,337.31</u> | <u>112,602.22</u> |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 4,776.63 | .00 |
| 20 | 7421A | ACCOUNTS PAYABLE ACI | -1,540.00 | -1,985.81 |
| 20 | 7481 | DEFERRED REVENUE | .00 | -558.81 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -50,689.91 | 325,158.71 |
| | | TOTAL LIABILITIES | <u>-47,453.28</u> | <u>322,614.09</u> |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -773,760.46 | -1,596,943.24 |
| 20 | 7602 | EXPENDITURES CONTROL | 600,186.52 | 1,486,885.64 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 50,689.91 | -325,158.71 |
| | | TOTAL FUND BALANCE | <u>-122,884.03</u> | <u>-435,216.31</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u><u>-170,337.31</u></u> | <u><u>-112,602.22</u></u> |

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| FUND: 21 DISTRICT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -3,422.90 | 131,476.50 |
| | | TOTAL ASSETS | -3,422.90 | 131,476.50 |
| LIABILITIES | | | | |
| 21 | 7421 | ACCOUNTS PAYABLE | 5,315.00 | .00 |
| 21 | 7421A | ACCOUNTS PAYABLE ACI | .00 | -177.19 |
| 21 | 7603 | PURCHASE OBLIGATIONS | 1,736.96 | 13,357.09 |
| | | TOTAL LIABILITIES | 7,051.96 | 13,179.90 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -2,926.75 | -220,220.79 |
| 21 | 7602 | EXPENDITURES CONTROL | 1,034.65 | 88,921.48 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -1,736.96 | -13,357.09 |
| | | TOTAL FUND BALANCE | -3,629.06 | -144,656.40 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>3,422.90</u> | <u>-131,476.50</u> |

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| FUND: 25 STUDENT ACTIVITY | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | 306.42 | 109,431.91 |
| | | TOTAL ASSETS | 306.42 | 109,431.91 |
| LIABILITIES | | | | |
| 25 | 7421 | ACCOUNTS PAYABLE | 245.00 | .00 |
| 25 | 7603 | PURCHASE OBLIGATIONS | 5,325.23 | 26,454.36 |
| | | TOTAL LIABILITIES | 5,570.23 | 26,454.36 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -7,110.28 | -133,277.12 |
| 25 | 7602 | EXPENDITURES CONTROL | 6,558.86 | 23,845.21 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -5,325.23 | -26,454.36 |
| | | TOTAL FUND BALANCE | -5,876.65 | -135,886.27 |
| | | TOTAL LIABILITIES + FUND BALANCE | -306.42 | -109,431.91 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | 1,155.41 | 463,104.32 |
| | TOTAL ASSETS | | 1,155.41 | 463,104.32 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | -1,155.41 | -463,104.32 |
| | TOTAL FUND BALANCE | | -1,155.41 | -463,104.32 |
| TOTAL LIABILITIES + FUND BALANCE | | | -1,155.41 | -463,104.32 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | -665.14 | 14,486.01 |
| | TOTAL ASSETS | | -665.14 | 14,486.01 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | 665.14 | -1,062,392.03 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 1,047,906.02 |
| | TOTAL FUND BALANCE | | 665.14 | -14,486.01 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>665.14</u> | <u>-14,486.01</u> |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -9,426.00 | 109,301.55 |
| | | TOTAL ASSETS | -9,426.00 | 109,301.55 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | 1,677.24 | 1,821.24 |
| | | TOTAL LIABILITIES | 1,677.24 | 1,821.24 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | .00 | -169,713.33 |
| 36 | 7602 | EXPENDITURES CONTROL | 9,426.00 | 60,411.78 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -1,677.24 | -1,821.24 |
| | | TOTAL FUND BALANCE | 7,748.76 | -111,122.79 |
| | | TOTAL LIABILITIES + FUND BALANCE | 9,426.00 | -109,301.55 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -1,047,906.02 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 1,047,906.02 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== | ===== |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 5,604.45 | 857,205.12 |
| 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 | | | 5,604.45 | 968,858.69 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 12,977.83 | .00 |
| 51 | 7541O | UNFUNDED OPEB LIABILITIES | .00 | -203,231.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -234,148.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -56,387.72 | 327,822.66 |
| 51 | 7700O | DEFERRED INFLOW OPEB | .00 | -65,110.00 |
| 51 | 7700P | DEFERRED INFOW PENSION | .00 | -15,925.00 |
| TOTAL LIABILITIES | | | -43,409.89 | -190,591.34 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -108,582.99 | -1,517,704.01 |
| 51 | 7602 | EXPENDITURES CONTROL | 90,000.71 | 660,498.89 |
| 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 | 56,387.72 | -327,822.66 |
| TOTAL FUND BALANCE | | | 37,805.44 | -778,267.35 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-5,604.45</u> | <u>-968,858.69</u> |

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| FUND: 52 DAY CARE SERVICES | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 8,793.08 | 147,433.36 |
| 52 | 64000 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 10,485.00 |
| 52 | 6400P | DEFERRED OUTFLOW-PENSION LIABI | .00 | 15,743.00 |
| TOTAL ASSETS | | | 8,793.08 | 173,661.36 |
| LIABILITIES | | | | |
| 52 | 7421 | ACCOUNTS PAYABLE | 160.00 | .00 |
| 52 | 7541O | UNFUNDED OPEB LIABILITIES | .00 | -60,041.00 |
| 52 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -69,175.00 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -137.76 | 5,112.31 |
| 52 | 7700O | DEFERRED INFLOW OPEB | .00 | -19,236.00 |
| 52 | 7700P | DEFERRED INFOW PENSION | .00 | -4,705.00 |
| TOTAL LIABILITIES | | | 22.24 | -148,044.69 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -17,382.26 | -201,743.57 |
| 52 | 7602 | EXPENDITURES CONTROL | 8,429.18 | 54,310.21 |
| 52 | 8737O | RESTRICTED-OTHER OPEB | .00 | 67,132.00 |
| 52 | 8737P | RESTRICTED -OTHER PENSION | .00 | 59,797.00 |
| 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 137.76 | -5,112.31 |
| TOTAL FUND BALANCE | | | -8,815.32 | -25,616.67 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-8,793.08</u></u> | <u><u>-173,661.36</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 | 19.42 | 7,785.60 |
| 70 | 6111 | INVESTMENTS | .00 | 13,352.67 |
| | TOTAL ASSETS | | 19.42 | 21,138.27 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -19.42 | -21,138.27 |
| | TOTAL FUND BALANCE | | -19.42 | -21,138.27 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-19.42</u> | <u>-21,138.27</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 **