

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-135,082.45	6,599,801.53
		TOTAL ASSETS	-135,082.45	6,599,801.53
LIABILITIES				
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-15,154.60	-15,154.60
10	7603	PURCHASE OBLIGATIONS	-97,244.31	464,646.78
		TOTAL LIABILITIES	-112,398.91	449,492.18
FUND BALANCE				
10	6302	REVENUES CONTROL	-838,042.36	-14,923,256.77
10	7602	EXPENDITURES CONTROL	988,279.41	8,338,609.84
10	8753	ASSIGNED-PURCH OBL - CURRENT	97,244.31	-415,504.86
10	8770	UNASSIGNED FUND BALANCE	.00	-49,141.92
		TOTAL FUND BALANCE	247,481.36	-7,049,293.71
		TOTAL LIABILITIES + FUND BALANCE	135,082.45	-6,599,801.53

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BALANCE SHEET FOR 2022 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-70,377.78	43,344.35
		TOTAL ASSETS	-70,377.78	43,344.35
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	16,659.12	1,163,335.69
		TOTAL LIABILITIES	16,659.12	1,163,335.69
FUND BALANCE				
20	6302	REVENUES CONTROL	-744,080.94	-4,234,106.40
20	7602	EXPENDITURES CONTROL	814,458.72	4,190,762.05
20	8753	ASSIGNED-PURCH OBL - CURRENT	-16,659.12	-1,163,335.69
		TOTAL FUND BALANCE	53,718.66	-1,206,680.04
		TOTAL LIABILITIES + FUND BALANCE	70,377.78	-43,344.35

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BALANCE SHEET FOR 2022 10

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-11,987.84	181,141.20
		TOTAL ASSETS	-11,987.84	181,141.20
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-680.67	62,603.70
		TOTAL LIABILITIES	-680.67	62,603.70
FUND BALANCE				
21	6302	REVENUES CONTROL	-5,696.44	-285,066.38
21	7602	EXPENDITURES CONTROL	17,684.28	103,925.18
21	8737	RESTRICTED - OTHER	.00	125.00
21	8740	COMMITTED FUND BALANCE	.00	-125.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	680.67	-62,603.70
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-426.00
		TOTAL FUND BALANCE	12,668.51	-243,744.90
		TOTAL LIABILITIES + FUND BALANCE	11,987.84	-181,141.20

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BALANCE SHEET FOR 2022 10

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-1,190.61	142,636.87
		TOTAL ASSETS	-1,190.61	142,636.87
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	8,618.12	58,499.84
		TOTAL LIABILITIES	8,618.12	58,499.84
FUND BALANCE				
25	6302	REVENUES CONTROL	-21,222.13	-324,280.36
25	7602	EXPENDITURES CONTROL	22,412.74	181,643.49
25	8737	RESTRICTED - OTHER	.00	100,636.09
25	8740	COMMITTED FUND BALANCE	.00	-100,636.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	-8,618.12	-58,499.84
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.00
25	8770	UNASSIGNED FUND BALANCE	.00	-425.00
		TOTAL FUND BALANCE	-7,427.51	-201,136.71
		TOTAL LIABILITIES + FUND BALANCE	1,190.61	-142,636.87

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	-98,879.05	524,987.41
		TOTAL ASSETS	-98,879.05	524,987.41
FUND BALANCE				
	31	6302 REVENUES CONTROL	-1,120.95	-624,987.41
	31	7602 EXPENDITURES CONTROL	100,000.00	100,000.00
		TOTAL FUND BALANCE	98,879.05	-524,987.41
		TOTAL LIABILITIES + FUND BALANCE	98,879.05	-524,987.41

BALANCE SHEET FOR 2022 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-369,089.51	-216,358.36
		TOTAL ASSETS	-369,089.51	-216,358.36
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,228,479.42
	32	7602 EXPENDITURES CONTROL	369,089.51	1,444,837.78
		TOTAL FUND BALANCE	369,089.51	216,358.36
		TOTAL LIABILITIES + FUND BALANCE	369,089.51	216,358.36

BALANCE SHEET FOR 2022 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	296,137.64	784,449.63
		TOTAL ASSETS	296,137.64	784,449.63
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-17,472.18	169,842.66
		TOTAL LIABILITIES	-17,472.18	169,842.66
FUND BALANCE				
36	6302	REVENUES CONTROL	-313,531.12	-1,966,629.61
36	7602	EXPENDITURES CONTROL	17,393.48	1,182,179.98
36	8753	ASSIGNED-PURCH OBL - CURRENT	17,472.18	-169,842.66
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,339,122.61
36	8770	UNASSIGNED FUND BALANCE	.00	-1,339,122.61
		TOTAL FUND BALANCE	-278,665.46	-954,292.29
		TOTAL LIABILITIES + FUND BALANCE	-296,137.64	-784,449.63

BALANCE SHEET FOR 2022 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	156,439.51	1,065.84
		TOTAL ASSETS	156,439.51	1,065.84
FUND BALANCE				
40	6302	REVENUES CONTROL	-156,439.51	-1,232,187.78
40	7602	EXPENDITURES CONTROL	.00	1,231,121.94
		TOTAL FUND BALANCE	-156,439.51	-1,065.84
		TOTAL LIABILITIES + FUND BALANCE	-156,439.51	-1,065.84

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	90,860.33	1,013,640.27
51	6171	INVENTORIES FOR CONSUMPTION	.00	28,242.08
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	62,255.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	48,118.00
	TOTAL ASSETS		90,860.33	1,152,255.35
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-210,086.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-256,906.00
51	7603	PURCHASE OBLIGATIONS	28,204.21	692,507.28
51	77000	DEFERRED INFLOW OPEB	.00	-77,958.00
51	7700P	DEFERRED INFOW PENSION	.00	-8,357.00
	TOTAL LIABILITIES		28,204.21	139,200.28
FUND BALANCE				
51	6302	REVENUES CONTROL	-200,279.08	-2,086,863.17
51	7602	EXPENDITURES CONTROL	109,418.75	1,073,222.90
51	87370	RESTRICTED-OTHER OPEB	.00	225,789.00
51	8737P	RESTRICTED -OTHER PENSION	.00	217,145.00
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-28,242.08
51	8753	ASSIGNED-PURCH OBL - CURRENT	-28,204.21	-692,507.28
	TOTAL FUND BALANCE		-119,064.54	-1,291,455.63
	TOTAL LIABILITIES + FUND BALANCE		-90,860.33	-1,152,255.35

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	12,162.51	294,278.69
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	5,267.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	4,071.00
	TOTAL ASSETS		12,162.51	303,616.69
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITIES	.00	-17,773.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-21,734.00
52	7603	PURCHASE OBLIGATIONS	666.87	3,568.22
52	77000	DEFERRED INFLOW OPEB	.00	-6,595.00
52	7700P	DEFERRED INFOW PENSION	.00	-707.00
	TOTAL LIABILITIES		666.87	-43,240.78
FUND BALANCE				
52	6302	REVENUES CONTROL	-12,748.06	-320,985.38
52	7602	EXPENDITURES CONTROL	585.55	26,706.69
52	87370	RESTRICTED-OTHER OPEB	.00	19,101.00
52	8737P	RESTRICTED -OTHER PENSION	.00	18,370.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-666.87	-3,568.22
	TOTAL FUND BALANCE		-12,829.38	-260,375.91
	TOTAL LIABILITIES + FUND BALANCE		-12,162.51	-303,616.69

BALANCE SHEET FOR 2022 10

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	15.69	8,711.57
70	6111	INVESTMENTS	.00	13,387.71
	TOTAL ASSETS		15.69	22,099.28
FUND BALANCE				
70	6302	REVENUES CONTROL	-15.69	-21,064.24
70	7602	EXPENDITURES CONTROL	.00	2,000.00
70	8737	RESTRICTED - OTHER	.00	-3,035.04
	TOTAL FUND BALANCE		-15.69	-22,099.28
TOTAL LIABILITIES + FUND BALANCE			-15.69	-22,099.28

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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	439,199.36
80	6221	BUILDING & BUILD IMPROVEMENTS	.00	39,509,888.05
80	6231	TECHNOLOGY EQUIPMENT	.00	647,622.70
80	6241	VEHICLES	.00	2,697,126.60
80	6251	GENERAL EQUIPMENT	.00	611,122.51
80	6261	CONSTRUCTION IN PROGRESS	.00	655,003.00
TOTAL ASSETS			.00	45,840,664.63
LIABILITIES				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-438,440.30
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-11,410,251.39
80	6232	ACCUM DEP - TECHNOLOGY	.00	-169,580.17
80	6242	ACCUM DEP - VEHICLES	.00	-2,028,173.16
80	6252	ACC DEP - GENERAL EQUIPMENT	.00	-368,095.37
TOTAL LIABILITIES			.00	-14,414,579.44
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-31,426,085.19
TOTAL FUND BALANCE			.00	-31,426,085.19
TOTAL LIABILITIES + FUND BALANCE			.00	-45,840,664.63

BALANCE SHEET FOR 2022 10

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	347,055.43
		TOTAL ASSETS	.00	347,055.43
LIABILITIES				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-187,820.71
		TOTAL LIABILITIES	.00	-187,820.71
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-159,234.72
		TOTAL FUND BALANCE	.00	-159,234.72
		TOTAL LIABILITIES + FUND BALANCE	.00	-347,055.43

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