

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 13

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-286,749.38	4,835,310.12
10	6130	INTERFUND RECEIVABLES	276,599.38	276,599.38
10	6153	ACCOUNTS RECEIVABLE	127,115.25	127,115.25
	TOTAL ASSETS		116,965.25	5,239,024.75
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-27,034.12
10	7603	PURCHASE OBLIGATIONS	-230,374.93	.00
	TOTAL LIABILITIES		-230,374.93	-27,034.12
FUND BALANCE				
10	6302	REVENUES CONTROL	16,478,527.22	.00
10	7602	EXPENDITURES CONTROL	-11,383,501.84	.00
10	8741	COMMITTED - SITE-BASED CFWD	-49,222.00	-49,222.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	-38,295.00	-38,295.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	230,374.93	49,141.92
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-230,322.13	-230,322.13
10	8770	UNASSIGNED FUND BALANCE	-4,894,151.50	-4,943,293.42
	TOTAL FUND BALANCE		113,409.68	-5,211,990.63
	TOTAL LIABILITIES + FUND BALANCE		-116,965.25	-5,239,024.75

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 13

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	276,599.38	.00
20	6153	ACCOUNTS RECEIVABLE	1,156,722.22	1,156,722.22
		TOTAL ASSETS	1,433,321.60	1,156,722.22
LIABILITIES				
20	7400	INTERFUND PAYABLES	-276,599.38	-276,599.38
20	7421	ACCOUNTS PAYABLE	.00	-368,467.42
20	7481	DEFERRED REVENUE	-511,655.42	-511,655.42
20	7603	PURCHASE OBLIGATIONS	-445,166.80	.00
		TOTAL LIABILITIES	-1,233,421.60	-1,156,722.22
FUND BALANCE				
20	6302	REVENUES CONTROL	5,182,617.71	.00
20	7602	EXPENDITURES CONTROL	-5,827,684.51	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	445,166.80	.00
		TOTAL FUND BALANCE	-199,900.00	.00
		TOTAL LIABILITIES + FUND BALANCE	-1,433,321.60	-1,156,722.22

WASHINGTON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 13

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	10,150.00	176,882.57
		TOTAL ASSETS	10,150.00	176,882.57
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	-45,075.04
21	7603	PURCHASE OBLIGATIONS	-1,090.55	.00
		TOTAL LIABILITIES	-1,090.55	-45,075.04
FUND BALANCE				
21	6302	REVENUES CONTROL	291,875.51	.00
21	7602	EXPENDITURES CONTROL	-170,217.98	.00
21	8737	RESTRICTED - OTHER	-125.00	.00
21	8740	COMMITTED FUND BALANCE	-131,017.98	-131,142.98
21	8753	ASSIGNED-PURCH OBL - CURRENT	1,090.55	.00
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,090.55	-664.55
21	8770	UNASSIGNED FUND BALANCE	426.00	.00
		TOTAL FUND BALANCE	-9,059.45	-131,807.53
		TOTAL LIABILITIES + FUND BALANCE	-10,150.00	-176,882.57

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 13

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	108,182.17
		TOTAL ASSETS	.00	108,182.17
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-90.00	.00
		TOTAL LIABILITIES	-90.00	.00
FUND BALANCE				
25	6302	REVENUES CONTROL	350,467.88	.00
25	7602	EXPENDITURES CONTROL	-242,285.71	.00
25	8737	RESTRICTED - OTHER	-100,636.09	.00
25	8740	COMMITTED FUND BALANCE	-7,546.08	-108,182.17
25	8753	ASSIGNED-PURCH OBL - CURRENT	90.00	.00
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-425.00	.00
25	8770	UNASSIGNED FUND BALANCE	425.00	.00
		TOTAL FUND BALANCE	90.00	-108,182.17
		TOTAL LIABILITIES + FUND BALANCE	.00	-108,182.17

WASHINGTON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 13

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	603,426.04
		TOTAL ASSETS	.00	603,426.04
FUND BALANCE				
31	6302	REVENUES CONTROL	703,426.04	.00
31	7602	EXPENDITURES CONTROL	-100,000.00	.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	-603,426.04	-603,426.04
		TOTAL FUND BALANCE	.00	-603,426.04
		TOTAL LIABILITIES + FUND BALANCE	.00	-603,426.04

BALANCE SHEET FOR 2022 13

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	75,757.64
		TOTAL ASSETS	.00	75,757.64
FUND BALANCE				
32	6302	REVENUES CONTROL	1,520,595.42	.00
32	7602	EXPENDITURES CONTROL	-1,444,837.78	.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	-75,757.64	-75,757.64
		TOTAL FUND BALANCE	.00	-75,757.64
		TOTAL LIABILITIES + FUND BALANCE	.00	-75,757.64

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BALANCE SHEET FOR 2022 13

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	772,826.88
		TOTAL ASSETS	.00	772,826.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-6,266.93	.00
		TOTAL LIABILITIES	-6,266.93	.00
FUND BALANCE				
36	6302	REVENUES CONTROL	1,969,588.84	.00
36	7602	EXPENDITURES CONTROL	-1,196,761.96	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	-772,826.88	-772,826.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	6,266.93	.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,339,122.61	.00
36	8770	UNASSIGNED FUND BALANCE	1,339,122.61	.00
		TOTAL FUND BALANCE	6,266.93	-772,826.88
		TOTAL LIABILITIES + FUND BALANCE	.00	-772,826.88

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BALANCE SHEET FOR 2022 13

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	1,232,187.78	.00
40	7602	EXPENDITURES CONTROL	-1,232,187.78	.00
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2022 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	.00	713,562.11
51	6153	ACCOUNTS RECEIVABLE	369,274.90	369,274.90
51	6171	INVENTORIES FOR CONSUMPTION	-10,558.99	17,683.09
51	64000	DEFERRED OUTFLOWS OF RESOURCES	17,068.00	79,323.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	-9,931.00	38,187.00
	TOTAL ASSETS		365,852.91	1,218,030.10
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-1,349.43
51	75410	UNFUNDED OPEB LIABILITIES	33,834.00	-176,252.00
51	7541P	UNFUNDED PENSION LIABILITY	43,823.00	-213,083.00
51	7603	PURCHASE OBLIGATIONS	-32,819.80	.00
51	77000	DEFERRED INFLOW OPEB	-22,156.00	-100,114.00
51	7700P	DEFERRED INFOW PENSION	-38,652.00	-47,009.00
	TOTAL LIABILITIES		-15,970.80	-537,807.43
FUND BALANCE				
51	6302	REVENUES CONTROL	2,294,746.45	.00
51	7602	EXPENDITURES CONTROL	-1,582,533.77	.00
51	87370	RESTRICTED-OTHER OPEB	-422,832.00	-197,043.00
51	8737P	RESTRICTED -OTHER PENSION	-439,050.00	-221,905.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	-243,591.58	-243,591.58
51	8739I	RESTRICTED NET POSITION-SFSINV	10,558.99	-17,683.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	32,819.80	.00
	TOTAL FUND BALANCE		-349,882.11	-680,222.67
	TOTAL LIABILITIES + FUND BALANCE		-365,852.91	-1,218,030.10

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BALANCE SHEET FOR 2022 13

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	.00	319,376.92
52	6153	ACCOUNTS RECEIVABLE	3,294.00	3,294.00
52	64000	DEFERRED OUTFLOWS OF RESOURCES	-2,915.00	2,352.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	-2,938.00	1,133.00
TOTAL ASSETS			-2,559.00	326,155.92
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	.00	-127.45
52	75410	UNFUNDED OPEB LIABILITIES	12,546.00	-5,227.00
52	7541P	UNFUNDED PENSION LIABILITY	15,415.00	-6,319.00
52	7603	PURCHASE OBLIGATIONS	-30.00	.00
52	77000	DEFERRED INFLOW OPEB	3,626.00	-2,969.00
52	7700P	DEFERRED INFOW PENSION	-687.00	-1,394.00
TOTAL LIABILITIES			30,870.00	-16,036.45
FUND BALANCE				
52	6302	REVENUES CONTROL	350,163.80	.00
52	7602	EXPENDITURES CONTROL	-30,914.33	.00
52	87370	RESTRICTED-OTHER OPEB	-24,945.00	-5,844.00
52	8737P	RESTRICTED -OTHER PENSION	-24,950.00	-6,580.00
52	8739	RESTRICTED-NET ASSETS(FD SVC)	-297,695.47	-297,695.47
52	8753	ASSIGNED-PURCH OBL - CURRENT	30.00	.00
TOTAL FUND BALANCE			-28,311.00	-310,119.47
TOTAL LIABILITIES + FUND BALANCE			2,559.00	-326,155.92

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BALANCE SHEET FOR 2022 13

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	.00	5,740.88
70	6111	INVESTMENTS	-1,261.84	12,125.87
	TOTAL ASSETS		-1,261.84	17,866.75
FUND BALANCE				
70	6302	REVENUES CONTROL	21,093.55	.00
70	7602	EXPENDITURES CONTROL	-5,000.00	.00
70	8737	RESTRICTED - OTHER	-14,831.71	-17,866.75
	TOTAL FUND BALANCE		1,261.84	-17,866.75
TOTAL LIABILITIES + FUND BALANCE			1,261.84	-17,866.75

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BALANCE SHEET FOR 2022 13

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	301,527.55	39,811,415.60
80	6231	TECHNOLOGY EQUIPMENT	441,194.16	1,088,816.86
80	6241	VEHICLES	430,560.00	3,127,686.60
80	6251	GENERAL EQUIPMENT	724,198.47	1,335,320.98
80	6261	CONSTRUCTION IN PROGRESS	1,250,592.00	1,905,595.00
80	6281	INTANGIBLE ASSETS	104,819.00	104,819.00
		TOTAL ASSETS	3,252,891.18	49,093,555.81
LIABILITIES				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	-480.49	-438,920.79
80	6222	ACCUM DEP - BUILDING & IMPROVE	-924,046.35	-12,334,297.74
80	6232	ACCUM DEP - TECHNOLOGY	-110,271.07	-279,851.24
80	6242	ACCUM DEP - VEHICLES	-115,382.79	-2,143,555.95
80	6252	ACC DEP - GENERAL EQUIPMENT	-102,246.71	-470,342.08
80	6282	ACCUM AMORTIZATION	-62,020.00	-62,020.00
		TOTAL LIABILITIES	-1,314,447.41	-15,729,026.85
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-1,938,443.77	-33,364,528.96
		TOTAL FUND BALANCE	-1,938,443.77	-33,364,528.96
		TOTAL LIABILITIES + FUND BALANCE	-3,252,891.18	-49,093,555.81

BALANCE SHEET FOR 2022 13

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	81	6251 GENERAL EQUIPMENT	38,152.13	385,207.56
		TOTAL ASSETS	38,152.13	385,207.56
LIABILITIES				
	81	6252 ACC DEP - GENERAL EQUIPMENT	-23,536.89	-211,357.60
		TOTAL LIABILITIES	-23,536.89	-211,357.60
FUND BALANCE				
	81	8711 INVESTMENTS BUSINESS ASSETS	-14,615.24	-173,849.96
		TOTAL FUND BALANCE	-14,615.24	-173,849.96
		TOTAL LIABILITIES + FUND BALANCE	-38,152.13	-385,207.56

** END OF REPORT - Generated by JUDY SPALDING **