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WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	994,549.13	5,007,313.96
10	6130	INTERFUND RECEIVABLES	-515,543.58	.00
10	6153	ACCOUNTS RECEIVABLE	-92,486.87	.00
TOTAL ASSETS			386,518.68	5,007,313.96
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-33,894.07	-36,854.86
10	7421A	ACCOUNTS PAYABLE ACI	19,472.84	.00
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-4,417.99	-4,417.99
10	7603	PURCHASE OBLIGATIONS	505,564.76	554,706.68
TOTAL LIABILITIES			486,725.54	513,433.83
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,267,671.76	-5,267,671.76
10	7602	EXPENDITURES CONTROL	301,630.65	301,630.65
10	8741	COMMITTED - SITE-BASED CFWD	65,437.00	.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	20,599.00	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-456,422.84	-505,564.76
10	8770	UNASSIGNED FUND BALANCE	4,463,183.73	-49,141.92
TOTAL FUND BALANCE			-873,244.22	-5,520,747.79
TOTAL LIABILITIES + FUND BALANCE			-386,518.68	-5,007,313.96

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-18,791.55	-18,791.55
20	6153	ACCOUNTS RECEIVABLE	-815,837.32	.00
TOTAL ASSETS			-834,628.87	-18,791.55
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	515,543.58	.00
20	7421	ACCOUNTS PAYABLE	-29,403.79	-42,813.22
20	7421A	ACCOUNTS PAYABLE ACI	986.43	.00
20	7481	DEFERRED REVENUE	285,897.88	.00
20	7603	PURCHASE OBLIGATIONS	786,356.55	1,043,962.18
TOTAL LIABILITIES			1,559,380.65	1,001,148.96
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-49,926.39	-49,926.39
20	7602	EXPENDITURES CONTROL	111,531.16	111,531.16
20	8753	ASSIGNED-PURCH OBL - CURRENT	-786,356.55	-1,043,962.18
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-257,605.63	.00
20	8770	UNASSIGNED FUND BALANCE	257,605.63	.00
TOTAL FUND BALANCE			-724,751.78	-982,357.41
TOTAL LIABILITIES + FUND BALANCE			834,628.87	18,791.55

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	3,831.62	112,547.05
21	6153	ACCOUNTS RECEIVABLE	-132.02	.00
	TOTAL ASSETS		<u>3,699.60</u>	<u>112,547.05</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-209.98	-209.98
21	7603	PURCHASE OBLIGATIONS	7,086.99	7,512.99
	TOTAL LIABILITIES		<u>6,877.01</u>	<u>7,303.01</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-112,547.05	-112,547.05
21	7602	EXPENDITURES CONTROL	209.98	209.98
21	8737	RESTRICTED - OTHER	125.00	125.00
21	8740	COMMITTED FUND BALANCE	108,296.45	-125.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-7,086.99	-7,512.99
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	426.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-426.00
	TOTAL FUND BALANCE		<u>-10,576.61</u>	<u>-119,850.06</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-3,699.60</u></u>	<u><u>-112,547.05</u></u>

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FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-1,535.67	99,022.56
25	6153	ACCOUNTS RECEIVABLE	-77.86	.00
TOTAL ASSETS			-1,613.53	99,022.56
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	-1,601.00	-1,601.00
25	7603	PURCHASE OBLIGATIONS	9,992.03	10,417.03
TOTAL LIABILITIES			8,391.03	8,816.03
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-101,672.56	-101,672.56
25	7602	EXPENDITURES CONTROL	4,251.00	4,251.00
25	8737	RESTRICTED - OTHER	100,636.09	100,636.09
25	8740	COMMITTED FUND BALANCE	.00	-100,636.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	-9,992.03	-10,417.03
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.00
25	8770	UNASSIGNED FUND BALANCE	.00	-425.00
TOTAL FUND BALANCE			-6,777.50	-107,838.59
TOTAL LIABILITIES + FUND BALANCE			1,613.53	-99,022.56

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	78,259.64	617,837.27
		TOTAL ASSETS	<u>78,259.64</u>	<u>617,837.27</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-617,837.27	-617,837.27
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	539,577.63	.00
		TOTAL FUND BALANCE	<u>-78,259.64</u>	<u>-617,837.27</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>===== -78,259.64 =====</u>	<u>===== -617,837.27 =====</u>

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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	316,806.81	424,397.42
	TOTAL ASSETS		<u>316,806.81</u>	<u>424,397.42</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-424,397.42	-424,397.42
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	107,590.61	.00
	TOTAL FUND BALANCE		<u>-316,806.81</u>	<u>-424,397.42</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-316,806.81</u>	<u>=====</u> <u>-424,397.42</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	198,738.87	1,635,217.29
		TOTAL ASSETS	198,738.87	1,635,217.29
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	100,947.33	-3,075.00
36	7603	PURCHASE OBLIGATIONS	-49,038.00	1,290,084.61
		TOTAL LIABILITIES	51,909.33	1,287,009.61
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,635,217.29	-1,635,217.29
36	7602	EXPENDITURES CONTROL	3,075.00	3,075.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	1,332,456.09	.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	49,038.00	-1,290,084.61
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	-250,648.20	-2,922,226.90
		TOTAL LIABILITIES + FUND BALANCE	-198,738.87	-1,635,217.29

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-972,372.89	-972,372.89
		TOTAL ASSETS	<u>-972,372.89</u>	<u>-972,372.89</u>
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	972,372.89	972,372.89
		TOTAL FUND BALANCE	<u>972,372.89</u>	<u>972,372.89</u>
TOTAL LIABILITIES + FUND BALANCE			<u>972,372.89</u>	<u>972,372.89</u>



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	64,848.14	767,510.32
51	6153	ACCOUNTS RECEIVABLE	-112,223.37	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	28,242.08
51	6400O	DEFERRED OUTFLOWS OF RESOURCES	.00	62,255.00
51	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	48,118.00
TOTAL ASSETS			-47,375.23	906,125.40
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-1,891.66	-1,891.66
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-210,086.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-256,906.00
51	7603	PURCHASE OBLIGATIONS	161,641.17	161,641.17
51	7700O	DEFERRED INFLOW OPEB	.00	-77,958.00
51	7700P	DEFERRED INFOW PENSION	.00	-8,357.00
TOTAL LIABILITIES			159,749.51	-393,557.49
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-816,368.41	-816,368.41
51	7602	EXPENDITURES CONTROL	50,749.75	50,749.75
51	8737O	RESTRICTED-OTHER OPEB	.00	225,789.00
51	8737P	RESTRICTED -OTHER PENSION	.00	217,145.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	814,885.55	.00
51	8739I	RESTRICTED NET POSITION-SFSINV	.00	-28,242.08
51	8753	ASSIGNED-PURCH OBL - CURRENT	-161,641.17	-161,641.17
TOTAL FUND BALANCE			-112,374.28	-512,567.91
TOTAL LIABILITIES + FUND BALANCE			47,375.23	-906,125.40

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	6,833.07	217,886.55
52	6153	ACCOUNTS RECEIVABLE	-2,992.00	.00
52	6400O	DEFERRED OUTFLOWS OF RESOURCES	.00	5,267.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	4,071.00
TOTAL ASSETS			<u>3,841.07</u>	<u>227,224.55</u>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	1,389.45	-44.40
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-17,773.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-21,734.00
52	7603	PURCHASE OBLIGATIONS	4,265.78	4,265.78
52	7700O	DEFERRED INFLOW OPEB	.00	-6,595.00
52	7700P	DEFERRED INFOW PENSION	.00	-707.00
TOTAL LIABILITIES			<u>5,655.23</u>	<u>-42,587.62</u>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-217,984.05	-217,984.05
52	7602	EXPENDITURES CONTROL	141.90	141.90
52	8737O	RESTRICTED-OTHER OPEB	.00	19,101.00
52	8737P	RESTRICTED -OTHER PENSION	.00	18,370.00
52	8739	RESTRICTED-NET ASSETS(FD SVC)	212,611.63	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-4,265.78	-4,265.78
TOTAL FUND BALANCE			<u>-9,496.30</u>	<u>-184,636.93</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-3,841.07</u></u>	<u><u>-227,224.55</u></u>

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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	16.28	7,596.33
70	6111	INVESTMENTS	.00	16,387.71
TOTAL ASSETS			16.28	23,984.04
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-20,949.00	-20,949.00
70	8737	RESTRICTED - OTHER	20,932.72	-3,035.04
TOTAL FUND BALANCE			-16.28	-23,984.04
TOTAL LIABILITIES + FUND BALANCE			-16.28	-23,984.04

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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	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
<b>LIABILITIES</b>				
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
<b>FUND BALANCE</b>				
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

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

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