

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	252,103.52	5,259,417.48
		TOTAL ASSETS	<u>252,103.52</u>	<u>5,259,417.48</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	7,137.81	-29,717.05
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-4,879.11	-9,297.10
10	7603	PURCHASE OBLIGATIONS	638,208.04	1,192,914.72
		TOTAL LIABILITIES	<u>640,466.74</u>	<u>1,153,900.57</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-672,398.82	-5,940,070.58
10	7602	EXPENDITURES CONTROL	418,036.60	719,667.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	-638,208.04	-1,143,772.80
10	8770	UNASSIGNED FUND BALANCE	.00	-49,141.92
		TOTAL FUND BALANCE	<u>-892,570.26</u>	<u>-6,413,318.05</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-252,103.52</u></u>	<u><u>-5,259,417.48</u></u>

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-68,355.60	-87,147.15
		TOTAL ASSETS	-68,355.60	-87,147.15
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	1,320.76	-41,492.46
20	7603	PURCHASE OBLIGATIONS	12,485.48	1,056,447.66
		TOTAL LIABILITIES	13,806.24	1,014,955.20
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-161,354.22	-211,280.61
20	7602	EXPENDITURES CONTROL	228,389.06	339,920.22
20	8753	ASSIGNED-PURCH OBL - CURRENT	-12,485.48	-1,056,447.66
		TOTAL FUND BALANCE	54,549.36	-927,808.05
TOTAL LIABILITIES + FUND BALANCE			68,355.60	87,147.15

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 3  
gibalsht

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	22,711.23	135,258.28
		TOTAL ASSETS	22,711.23	135,258.28
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-842.81	-1,052.79
21	7603	PURCHASE OBLIGATIONS	7,913.02	15,426.01
		TOTAL LIABILITIES	7,070.21	14,373.22
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-25,093.21	-137,640.26
21	7602	EXPENDITURES CONTROL	3,224.79	3,434.77
21	8737	RESTRICTED - OTHER	.00	125.00
21	8740	COMMITTED FUND BALANCE	.00	-125.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-7,913.02	-15,426.01
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-426.00
		TOTAL FUND BALANCE	-29,781.44	-149,631.50
		TOTAL LIABILITIES + FUND BALANCE	-22,711.23	-135,258.28

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 4  
gibalsht

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	3,755.17	102,777.73
		TOTAL ASSETS	<u>3,755.17</u>	<u>102,777.73</u>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	708.02	-892.98
25	7603	PURCHASE OBLIGATIONS	4,449.07	14,866.10
		TOTAL LIABILITIES	<u>5,157.09</u>	<u>13,973.12</u>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-10,202.07	-111,874.63
25	7602	EXPENDITURES CONTROL	5,738.88	9,989.88
25	8737	RESTRICTED - OTHER	.00	100,636.09
25	8740	COMMITTED FUND BALANCE	.00	-100,636.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	-4,449.07	-14,866.10
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.00
25	8770	UNASSIGNED FUND BALANCE	.00	-425.00
		TOTAL FUND BALANCE	<u>-8,912.26</u>	<u>-116,750.85</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,755.17</u></u>	<u><u>-102,777.73</u></u>

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 5  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	137.51	617,974.78
	TOTAL ASSETS		137.51	617,974.78
FUND BALANCE				
31	6302	REVENUES CONTROL	-137.51	-617,974.78
	TOTAL FUND BALANCE		-137.51	-617,974.78
TOTAL LIABILITIES + FUND BALANCE			-137.51	-617,974.78

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 6  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	424,397.42
		TOTAL ASSETS	.00	424,397.42
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-424,397.42
		TOTAL FUND BALANCE	.00	-424,397.42
		TOTAL LIABILITIES + FUND BALANCE	.00	-424,397.42

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 7  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	143.65	1,635,360.94
		TOTAL ASSETS	143.65	1,635,360.94
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-68,329.47	-71,404.47
36	7603	PURCHASE OBLIGATIONS	-71,404.47	1,218,680.14
		TOTAL LIABILITIES	-139,733.94	1,147,275.67
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-3,218.65	-1,638,435.94
36	7602	EXPENDITURES CONTROL	71,404.47	74,479.47
36	8753	ASSIGNED-PURCH OBL - CURRENT	71,404.47	-1,218,680.14
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	139,590.29	-2,782,636.61
		TOTAL LIABILITIES + FUND BALANCE	-143.65	-1,635,360.94

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 8  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-972,372.89
		TOTAL ASSETS	.00	-972,372.89
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	972,372.89
		TOTAL FUND BALANCE	.00	972,372.89
		TOTAL LIABILITIES + FUND BALANCE	.00	972,372.89



10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 9  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	30,387.29	797,897.61
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			30,387.29	936,512.69
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	671.66	-1,220.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-210,086.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-256,906.00
51	7603	PURCHASE OBLIGATIONS	375,994.65	537,635.82
51	7700O	DEFERRED INFLOW OPEB	.00	-77,958.00
51	7700P	DEFERRED INFOW PENSION	.00	-8,357.00
TOTAL LIABILITIES			376,666.31	-16,891.18
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-130,954.62	-947,323.03
51	7602	EXPENDITURES CONTROL	99,895.67	150,645.42
51	8737O	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	-375,994.65	-537,635.82
TOTAL FUND BALANCE			-407,053.60	-919,621.51
TOTAL LIABILITIES + FUND BALANCE			<u><u>-30,387.29</u></u>	<u><u>-936,512.69</u></u>

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 10  
gibalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	10,538.86	228,425.41
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	5,267.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	4,071.00
TOTAL ASSETS			10,538.86	237,763.41
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	44.40	.00
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-17,773.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-21,734.00
52	7603	PURCHASE OBLIGATIONS	493.02	4,758.80
52	7700O	DEFERRED INFLOW OPEB	.00	-6,595.00
52	7700P	DEFERRED INFOW PENSION	.00	-707.00
TOTAL LIABILITIES			537.42	-42,050.20
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-12,896.87	-230,880.92
52	7602	EXPENDITURES CONTROL	2,313.61	2,455.51
52	8737O	RESTRICTED-OTHER OPEB	.00	19,101.00
52	8737P	RESTRICTED -OTHER PENSION	.00	18,370.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-493.02	-4,758.80
TOTAL FUND BALANCE			-11,076.28	-195,713.21
TOTAL LIABILITIES + FUND BALANCE			<u><u>-10,538.86</u></u>	<u><u>-237,763.41</u></u>

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 11  
gibalsht

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-985.05	6,611.28
70	6111	INVESTMENTS	.00	16,387.71
TOTAL ASSETS			-985.05	22,998.99
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-14.95	-20,963.95
70	7602	EXPENDITURES CONTROL	1,000.00	1,000.00
70	8737	RESTRICTED - OTHER	.00	-3,035.04
TOTAL FUND BALANCE			985.05	-22,998.99
TOTAL LIABILITIES + FUND BALANCE			985.05	-22,998.99

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 12  
gibalsht

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

10/15/2021 14:57  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 2

P 13  
gibalsht

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 \*\*