

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-281,298.09	4,978,119.39
		TOTAL ASSETS	-281,298.09	4,978,119.39
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	29,717.05	.00
10	7460	P/R DEDUCTIONS & WITHHOLDINS	9,297.10	.00
10	7603	PURCHASE OBLIGATIONS	-69,718.13	1,123,196.59
		TOTAL LIABILITIES	-30,703.98	1,123,196.59
FUND BALANCE				
10	6302	REVENUES CONTROL	-758,004.48	-6,698,075.06
10	7602	EXPENDITURES CONTROL	1,000,288.42	1,719,955.67
10	8753	ASSIGNED-PURCH OBL - CURRENT	69,718.13	-1,074,054.67
10	8770	UNASSIGNED FUND BALANCE	.00	-49,141.92
		TOTAL FUND BALANCE	312,002.07	-6,101,315.98
		TOTAL LIABILITIES + FUND BALANCE	=====281,298.09=====	===== -4,978,119.39=====

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	81,784.17	-5,362.98
		TOTAL ASSETS	81,784.17	-5,362.98
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	41,492.46	.00
20	7603	PURCHASE OBLIGATIONS	40,777.59	1,097,225.25
		TOTAL LIABILITIES	82,270.05	1,097,225.25
FUND BALANCE				
20	6302	REVENUES CONTROL	-450,840.00	-662,120.61
20	7602	EXPENDITURES CONTROL	327,563.37	667,483.59
20	8753	ASSIGNED-PURCH OBL - CURRENT	-40,777.59	-1,097,225.25
		TOTAL FUND BALANCE	-164,054.22	-1,091,862.27
		TOTAL LIABILITIES + FUND BALANCE	-81,784.17	5,362.98

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 3
gibalsht

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	13,495.29	148,753.57
		TOTAL ASSETS	13,495.29	148,753.57
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	1,052.79	.00
21	7603	PURCHASE OBLIGATIONS	4,710.49	20,136.50
		TOTAL LIABILITIES	5,763.28	20,136.50
FUND BALANCE				
21	6302	REVENUES CONTROL	-23,958.94	-161,599.20
21	7602	EXPENDITURES CONTROL	9,410.86	12,845.63
21	8737	RESTRICTED - OTHER	.00	125.00
21	8740	COMMITTED FUND BALANCE	.00	-125.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,710.49	-20,136.50
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-426.00
		TOTAL FUND BALANCE	-19,258.57	-168,890.07
		TOTAL LIABILITIES + FUND BALANCE	-13,495.29	-148,753.57

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 4
gibalsht

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	19,773.65	122,551.38
		TOTAL ASSETS	19,773.65	122,551.38
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	892.98	.00
25	7603	PURCHASE OBLIGATIONS	9,706.96	24,573.06
		TOTAL LIABILITIES	10,599.94	24,573.06
FUND BALANCE				
25	6302	REVENUES CONTROL	-27,209.18	-139,083.81
25	7602	EXPENDITURES CONTROL	6,542.55	16,532.43
25	8737	RESTRICTED - OTHER	.00	100,636.09
25	8740	COMMITTED FUND BALANCE	.00	-100,636.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	-9,706.96	-24,573.06
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.00
25	8770	UNASSIGNED FUND BALANCE	.00	-425.00
		TOTAL FUND BALANCE	-30,373.59	-147,124.44
		TOTAL LIABILITIES + FUND BALANCE	-19,773.65	-122,551.38

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 5
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	132.36	618,107.14
		TOTAL ASSETS	132.36	618,107.14
FUND BALANCE				
31	6302	REVENUES CONTROL	-132.36	-618,107.14
		TOTAL FUND BALANCE	-132.36	-618,107.14
		TOTAL LIABILITIES + FUND BALANCE	-132.36	-618,107.14

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 6
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-68,312.24	1,567,048.70
		TOTAL ASSETS	-68,312.24	1,567,048.70
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	71,404.47	.00
36	7603	PURCHASE OBLIGATIONS	15,026.78	1,233,706.92
		TOTAL LIABILITIES	86,431.25	1,233,706.92
FUND BALANCE				
36	6302	REVENUES CONTROL	-3,092.23	-1,641,528.17
36	7602	EXPENDITURES CONTROL	.00	74,479.47
36	8753	ASSIGNED-PURCH OBL - CURRENT	-15,026.78	-1,233,706.92
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	-18,119.01	-2,800,755.62
		TOTAL LIABILITIES + FUND BALANCE	68,312.24	-1,567,048.70

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 8
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-18,705.63	-991,078.52
		TOTAL ASSETS	-18,705.63	-991,078.52
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	18,705.63	991,078.52
		TOTAL FUND BALANCE	18,705.63	991,078.52
TOTAL LIABILITIES + FUND BALANCE			18,705.63	991,078.52

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	7,460.64	805,358.25
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			7,460.64	943,973.33
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,220.00	.00
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-210,086.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-256,906.00
51	7603	PURCHASE OBLIGATIONS	-68,177.70	469,458.12
51	7700O	DEFERRED INFLOW OPEB	.00	-77,958.00
51	7700P	DEFERRED INFOW PENSION	.00	-8,357.00
TOTAL LIABILITIES			-66,957.70	-83,848.88
FUND BALANCE				
51	6302	REVENUES CONTROL	-149,545.74	-1,096,868.77
51	7602	EXPENDITURES CONTROL	140,865.10	291,510.52
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	68,177.70	-469,458.12
TOTAL FUND BALANCE			59,497.06	-860,124.45
TOTAL LIABILITIES + FUND BALANCE			<u>-7,460.64</u>	<u>-943,973.33</u>

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 10
gibalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	3,612.94	232,038.35
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	5,267.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	4,071.00
TOTAL ASSETS			3,612.94	241,376.35
LIABILITIES				
52	75410	UNFUNDED OPEB LIABILITIES	.00	-17,773.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-21,734.00
52	7603	PURCHASE OBLIGATIONS	17.57	4,776.37
52	77000	DEFERRED INFLOW OPEB	.00	-6,595.00
52	7700P	DEFERRED INFOW PENSION	.00	-707.00
TOTAL LIABILITIES			17.57	-42,032.63
FUND BALANCE				
52	6302	REVENUES CONTROL	-10,224.92	-241,105.84
52	7602	EXPENDITURES CONTROL	6,611.98	9,067.49
52	87370	RESTRICTED-OTHER OPEB	.00	19,101.00
52	8737P	RESTRICTED -OTHER PENSION	.00	18,370.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-17.57	-4,776.37
TOTAL FUND BALANCE			-3,630.51	-199,343.72
TOTAL LIABILITIES + FUND BALANCE			-3,612.94	-241,376.35

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 11
gibalsht

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-987.50	5,623.78
70	6111	INVESTMENTS	.00	16,387.71
TOTAL ASSETS			-987.50	22,011.49
FUND BALANCE				
70	6302	REVENUES CONTROL	-12.50	-20,976.45
70	7602	EXPENDITURES CONTROL	1,000.00	2,000.00
70	8737	RESTRICTED - OTHER	.00	-3,035.04
TOTAL FUND BALANCE			987.50	-22,011.49
TOTAL LIABILITIES + FUND BALANCE			987.50	-22,011.49

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 12
gibalsht

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

10/15/2021 15:11
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 3

P 13
gibalsht

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

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