

# WASHINGTON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	50,774.53	4,825,825.44
	TOTAL ASSETS		<b>50,774.53</b>	<b>4,825,825.44</b>
<b>LIABILITIES</b>				
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-14,996.08	-29,043.82
10	7603	PURCHASE OBLIGATIONS	-32,468.86	1,003,227.03
	TOTAL LIABILITIES		<b>-47,464.94</b>	<b>974,183.21</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,025,296.23	-8,413,900.97
10	7602	EXPENDITURES CONTROL	989,517.78	3,617,119.35
10	8753	ASSIGNED-PURCH OBL - CURRENT	32,468.86	-954,085.11
10	8770	UNASSIGNED FUND BALANCE	.00	-49,141.92
	TOTAL FUND BALANCE		<b>-3,309.59</b>	<b>-5,800,008.65</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>-50,774.53</b>	<b>-4,825,825.44</b>

## BALANCE SHEET FOR 2022 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	37,203.52	-16,785.43
		TOTAL ASSETS	37,203.52	-16,785.43
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-233,502.40	821,504.19
		TOTAL LIABILITIES	-233,502.40	821,504.19
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-557,347.52	-1,450,259.23
20	7602	EXPENDITURES CONTROL	520,144.00	1,467,044.66
20	8753	ASSIGNED-PURCH OBL - CURRENT	233,502.40	-821,504.19
		TOTAL FUND BALANCE	196,298.88	-804,718.76
		TOTAL LIABILITIES + FUND BALANCE	-37,203.52	16,785.43

BALANCE SHEET FOR 2022 5

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-729.05	149,831.12
		TOTAL ASSETS	-729.05	149,831.12
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	29,500.87	37,582.37
		TOTAL LIABILITIES	29,500.87	37,582.37
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-7,676.70	-186,089.09
21	7602	EXPENDITURES CONTROL	8,405.75	36,257.97
21	8737	RESTRICTED - OTHER	.00	125.00
21	8740	COMMITTED FUND BALANCE	.00	-125.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-29,500.87	-37,582.37
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	426.00
21	8770	UNASSIGNED FUND BALANCE	.00	-426.00
		TOTAL FUND BALANCE	-28,771.82	-187,413.49
		TOTAL LIABILITIES + FUND BALANCE	729.05	-149,831.12

# WASHINGTON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 5

FUND: 25 STUDENT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	19,022.85	154,030.97
		TOTAL ASSETS	19,022.85	154,030.97
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	15,947.40	42,068.02
		TOTAL LIABILITIES	15,947.40	42,068.02
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-37,180.85	-199,750.94
25	7602	EXPENDITURES CONTROL	18,158.00	45,719.97
25	8737	RESTRICTED - OTHER	.00	100,636.09
25	8740	COMMITTED FUND BALANCE	.00	-100,636.09
25	8753	ASSIGNED-PURCH OBL - CURRENT	-15,947.40	-42,068.02
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.00
25	8770	UNASSIGNED FUND BALANCE	.00	-425.00
		TOTAL FUND BALANCE	-34,970.25	-196,098.99
		TOTAL LIABILITIES + FUND BALANCE	-19,022.85	-154,030.97

## BALANCE SHEET FOR 2022 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	105.05	618,307.57
		TOTAL ASSETS	105.05	618,307.57
FUND BALANCE				
	31	6302 REVENUES CONTROL	-105.05	-618,307.57
		TOTAL FUND BALANCE	-105.05	-618,307.57
		TOTAL LIABILITIES + FUND BALANCE	-105.05	-618,307.57

## BALANCE SHEET FOR 2022 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	804,082.00	1,228,479.42
		TOTAL ASSETS	804,082.00	1,228,479.42
FUND BALANCE				
	32	6302 REVENUES CONTROL	-804,082.00	-1,228,479.42
		TOTAL FUND BALANCE	-804,082.00	-1,228,479.42
		TOTAL LIABILITIES + FUND BALANCE	-804,082.00	-1,228,479.42

BALANCE SHEET FOR 2022 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	2,427.07	1,192,751.80
		TOTAL ASSETS	2,427.07	1,192,751.80
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	1,115.00	862,639.78
		TOTAL LIABILITIES	1,115.00	862,639.78
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,427.07	-1,646,861.57
36	7602	EXPENDITURES CONTROL	.00	454,109.77
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,115.00	-862,639.78
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	-3,542.07	-2,055,391.58
		TOTAL LIABILITIES + FUND BALANCE	-2,427.07	-1,192,751.80

## BALANCE SHEET FOR 2022 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-84,669.75	-1,075,748.27
		TOTAL ASSETS	-84,669.75	-1,075,748.27
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	84,669.75	1,075,748.27
		TOTAL FUND BALANCE	84,669.75	1,075,748.27
		TOTAL LIABILITIES + FUND BALANCE	84,669.75	1,075,748.27



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## BALANCE SHEET FOR 2022 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-12,663.93	843,415.39
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
	<b>TOTAL ASSETS</b>		<b>-12,663.93</b>	<b>982,030.47</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-210,086.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-256,906.00
51	7603	PURCHASE OBLIGATIONS	-82,567.03	643,055.84
51	77000	DEFERRED INFLOW OPEB	.00	-77,958.00
51	7700P	DEFERRED INFOW PENSION	.00	-8,357.00
	<b>TOTAL LIABILITIES</b>		<b>-82,567.03</b>	<b>89,748.84</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-121,182.86	-1,376,087.64
51	7602	EXPENDITURES CONTROL	133,846.79	532,672.25
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	82,567.03	-643,055.84
	<b>TOTAL FUND BALANCE</b>		<b>95,230.96</b>	<b>-1,071,779.31</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>12,663.93</b>	<b>-982,030.47</b>

# WASHINGTON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 5

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	6,709.02	241,693.29
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	5,267.00
52	6400P	DEFERRED OUTFLOW-PENSION LIABI	.00	4,071.00
	<b>TOTAL ASSETS</b>		<b>6,709.02</b>	<b>251,031.29</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITIES	.00	-17,773.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-21,734.00
52	7603	PURCHASE OBLIGATIONS	-1,386.26	2,957.99
52	77000	DEFERRED INFLOW OPEB	.00	-6,595.00
52	7700P	DEFERRED INFOW PENSION	.00	-707.00
	<b>TOTAL LIABILITIES</b>		<b>-1,386.26</b>	<b>-43,851.01</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-9,936.13	-259,585.32
52	7602	EXPENDITURES CONTROL	3,227.11	17,892.03
52	87370	RESTRICTED-OTHER OPEB	.00	19,101.00
52	8737P	RESTRICTED -OTHER PENSION	.00	18,370.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,386.26	-2,957.99
	<b>TOTAL FUND BALANCE</b>		<b>-5,322.76</b>	<b>-207,180.28</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-6,709.02</b>	<b>-251,031.29</b>

# WASHINGTON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 5

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	11.49	5,645.69
70	6111	INVESTMENTS	.00	16,387.71
	TOTAL ASSETS		11.49	22,033.40
FUND BALANCE				
70	6302	REVENUES CONTROL	-11.49	-20,998.36
70	7602	EXPENDITURES CONTROL	.00	2,000.00
70	8737	RESTRICTED - OTHER	.00	-3,035.04
	TOTAL FUND BALANCE		-11.49	-22,033.40
TOTAL LIABILITIES + FUND BALANCE			-11.49	-22,033.40

# WASHINGTON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 5

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

BALANCE SHEET FOR 2022 5

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 \*\*