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WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-208,902.77	4,365,398.30
		TOTAL ASSETS	-208,902.77	4,365,398.30
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-35,783.01	-35,783.01
10	7460	P/R DEDUCTIONS & WITHHOLDINS	8,255.17	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	36.13	151.20
10	7475	CERS WITHHELD PAYABLE	.00	70.90
10	7603	PURCHASE OBLIGATIONS	-45,106.12	261,150.71
		TOTAL LIABILITIES	-72,597.83	225,589.80
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-716,946.09	-5,760,673.47
10	7602	EXPENDITURES CONTROL	953,340.57	1,647,599.08
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-101,528.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	45,106.12	-261,150.71
10	8757	ASSIGNED - OTHER	.00	-115,235.00
		TOTAL FUND BALANCE	281,500.60	-4,590,988.10
		TOTAL LIABILITIES + FUND BALANCE	208,902.77	-4,365,398.30

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-16,400.40	260,846.75
		TOTAL ASSETS	-16,400.40	260,846.75
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-28,836.44	-28,836.44
20	7603	PURCHASE OBLIGATIONS	-5,619.87	119,425.77
		TOTAL LIABILITIES	-34,456.31	90,589.33
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-169,720.70	-578,804.08
20	7602	EXPENDITURES CONTROL	214,957.54	346,793.77
20	8753	ASSIGNED-PURCH OBL - CURRENT	5,619.87	-119,425.77
		TOTAL FUND BALANCE	50,856.71	-351,436.08
TOTAL LIABILITIES + FUND BALANCE			16,400.40	-260,846.75

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	26,934.32	90,524.90
		TOTAL ASSETS	<u>26,934.32</u>	<u>90,524.90</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-2,148.46	-2,148.46
21	7603	PURCHASE OBLIGATIONS	7,094.20	18,858.81
		TOTAL LIABILITIES	<u>4,945.74</u>	<u>16,710.35</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-31,765.03	-103,461.10
21	7602	EXPENDITURES CONTROL	6,979.17	15,084.66
21	8737	RESTRICTED - OTHER	.00	67,201.91
21	8740	COMMITTED FUND BALANCE	.00	-67,201.91
21	8753	ASSIGNED-PURCH OBL - CURRENT	-7,094.20	-18,858.81
		TOTAL FUND BALANCE	<u>-31,880.06</u>	<u>-107,235.25</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-26,934.32</u></u>	<u><u>-90,524.90</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	153,015.25
		TOTAL ASSETS	.00	153,015.25
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-153,015.25
		TOTAL FUND BALANCE	.00	-153,015.25
		TOTAL LIABILITIES + FUND BALANCE	.00	-153,015.25

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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	.00	749,032.11
	TOTAL ASSETS		.00	749,032.11
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-749,032.11
	TOTAL FUND BALANCE		.00	-749,032.11
TOTAL LIABILITIES + FUND BALANCE			.00	-749,032.11

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-430,277.40	1,552,900.80
		TOTAL ASSETS	-430,277.40	1,552,900.80
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-121,664.89	221,439.10
		TOTAL LIABILITIES	-121,664.89	221,439.10
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-1,849,662.35
36	7602	EXPENDITURES CONTROL	430,277.40	900,856.68
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-604,095.13
36	8753	ASSIGNED-PURCH OBL - CURRENT	121,664.89	-221,439.10
		TOTAL FUND BALANCE	551,942.29	-1,774,339.90
		TOTAL LIABILITIES + FUND BALANCE	430,277.40	-1,552,900.80

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-858,132.29
		TOTAL ASSETS	.00	-858,132.29
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	858,132.29
		TOTAL FUND BALANCE	.00	858,132.29
		TOTAL LIABILITIES + FUND BALANCE	.00	858,132.29

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-17,767.12	156,804.64
51	6171	INVENTORIES FOR CONSUMPTION	.00	14,341.01
	TOTAL ASSETS		<u>-17,767.12</u>	<u>171,145.65</u>
<b>LIABILITIES</b>				
51	7603	PURCHASE OBLIGATIONS	-61,248.57	321,102.76
	TOTAL LIABILITIES		<u>-61,248.57</u>	<u>321,102.76</u>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-85,263.05	-326,670.51
51	7602	EXPENDITURES CONTROL	103,030.17	169,865.87
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-14,341.01
51	8753	ASSIGNED-PURCH OBL - CURRENT	61,248.57	-321,102.76
	TOTAL FUND BALANCE		<u>79,015.69</u>	<u>-492,248.41</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>17,767.12</u></u>	<u><u>-171,145.65</u></u>



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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	4,536.09	37,759.59
	TOTAL ASSETS		<u>4,536.09</u>	<u>37,759.59</u>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-336.68	-336.68
52	7603	PURCHASE OBLIGATIONS	1,328.92	1,770.26
	TOTAL LIABILITIES		<u>992.24</u>	<u>1,433.58</u>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-12,876.18	-46,435.55
52	7602	EXPENDITURES CONTROL	8,676.77	9,012.64
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,328.92	-1,770.26
	TOTAL FUND BALANCE		<u>-5,528.33</u>	<u>-39,193.17</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-4,536.09</u></u>	<u><u>-37,759.59</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	43.24	15,975.94
70	6111	INVESTMENTS	.00	10,298.74
	TOTAL ASSETS		<u>43.24</u>	<u>26,274.68</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-43.24	-26,274.68
	TOTAL FUND BALANCE		<u>-43.24</u>	<u>-26,274.68</u>
TOTAL LIABILITIES + FUND BALANCE			<u><del>-43.24</del></u>	<u><del>-26,274.68</del></u>

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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	446,977.61
80	6221	BUILDING & BUILD IMPROVEMENTS	.00	35,729,130.13
80	6231	TECHNOLOGY EQUIPMENT	.00	632,311.60
80	6241	VEHICLES	.00	2,073,375.00
80	6251	GENERAL EQUIPMENT	.00	765,613.01
80	6261	CONSTRUCTION IN PROGRESS	.00	321,867.15
TOTAL ASSETS			.00	41,249,976.91
<b>LIABILITIES</b>				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-414,438.95
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-7,180,932.91
80	6232	ACCUM DEP - TECHNOLOGY	.00	-483,217.34
80	6242	ACCUM DEP - VEHICLES	.00	-1,599,328.59
80	6252	ACC DEP - GENERAL EQUIPMENT	.00	-457,144.96
TOTAL LIABILITIES			.00	-10,135,101.80
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-31,114,875.11
TOTAL FUND BALANCE			.00	-31,114,875.11
TOTAL LIABILITIES + FUND BALANCE			.00	-41,249,976.91

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6251	GENERAL EQUIPMENT	.00	236,715.89
		TOTAL ASSETS	.00	236,715.89
<b>LIABILITIES</b>				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-160,749.83
		TOTAL LIABILITIES	.00	-160,749.83
<b>FUND BALANCE</b>				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-75,966.06
		TOTAL FUND BALANCE	.00	-75,966.06
		TOTAL LIABILITIES + FUND BALANCE	.00	-236,715.89

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