

11/10/2016 08:55  
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WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-177,313.08	4,188,085.22
		TOTAL ASSETS	-177,313.08	4,188,085.22
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-33,211.45	-68,994.46
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-13,602.57	-13,602.57
10	7461	ACCR SALARIES & BENEFIT PAYABLE	285.97	437.17
10	7471	FEDERAL TAX WITHHELD PAYABLE	-13.63	-13.63
10	7472	FICA WITHHELD PAYABLE	-6.68	-6.68
10	7473	STATE TAX WITHHELD PAYABLE	-2.58	-2.58
10	7475	CERS WITHHELD PAYABLE	.00	70.90
10	7603	PURCHASE OBLIGATIONS	81,570.71	342,721.42
		TOTAL LIABILITIES	35,019.77	260,609.57
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-711,185.06	-6,471,858.53
10	7602	EXPENDITURES CONTROL	935,049.08	2,582,648.16
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-101,528.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-81,570.71	-342,721.42
10	8757	ASSIGNED - OTHER	.00	-115,235.00
		TOTAL FUND BALANCE	142,293.31	-4,448,694.79
TOTAL LIABILITIES + FUND BALANCE			=====177,313.08=====	===== -4,188,085.22 =====

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-29,999.88	230,846.87
		TOTAL ASSETS	-29,999.88	230,846.87
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-12,196.66	-41,033.10
20	7603	PURCHASE OBLIGATIONS	-40,668.32	78,757.45
		TOTAL LIABILITIES	-52,864.98	37,724.35
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-188,246.82	-767,050.90
20	7602	EXPENDITURES CONTROL	230,443.36	577,237.13
20	8753	ASSIGNED-PURCH OBL - CURRENT	40,668.32	-78,757.45
		TOTAL FUND BALANCE	82,864.86	-268,571.22
TOTAL LIABILITIES + FUND BALANCE			29,999.88	-230,846.87

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 3  
gibalsht

FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	4,492.28	95,017.18
		TOTAL ASSETS	4,492.28	95,017.18
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-15,574.17	-17,722.63
21	7603	PURCHASE OBLIGATIONS	-9,460.33	9,398.48
		TOTAL LIABILITIES	-25,034.50	-8,324.15
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-8,124.89	-111,585.99
21	7602	EXPENDITURES CONTROL	19,206.78	34,291.44
21	8737	RESTRICTED - OTHER	.00	67,201.91
21	8740	COMMITTED FUND BALANCE	.00	-67,201.91
21	8753	ASSIGNED-PURCH OBL - CURRENT	9,460.33	-9,398.48
		TOTAL FUND BALANCE	20,542.22	-86,693.03
		TOTAL LIABILITIES + FUND BALANCE	-4,492.28	-95,017.18

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-100,786.18	52,229.07
		TOTAL ASSETS	-100,786.18	52,229.07
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-153,015.25
31	7602	EXPENDITURES CONTROL	100,786.18	100,786.18
		TOTAL FUND BALANCE	100,786.18	-52,229.07
		TOTAL LIABILITIES + FUND BALANCE	=====100,786.18=====	===== -52,229.07=====

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-749,032.11	.00
	TOTAL ASSETS		-749,032.11	.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-8,314.00	-757,346.11
32	7602	EXPENDITURES CONTROL	757,346.11	757,346.11
	TOTAL FUND BALANCE		749,032.11	.00
TOTAL LIABILITIES + FUND BALANCE			<u>749,032.11</u>	<u>.00</u>

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-385,465.04	1,167,435.76
		TOTAL ASSETS	-385,465.04	1,167,435.76
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-10,050.00	-10,050.00
36	7603	PURCHASE OBLIGATIONS	-142,607.41	78,831.69
		TOTAL LIABILITIES	-152,657.41	68,781.69
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-28,499.00	-1,878,161.35
36	7602	EXPENDITURES CONTROL	424,014.04	1,324,870.72
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-604,095.13
36	8753	ASSIGNED-PURCH OBL - CURRENT	142,607.41	-78,831.69
		TOTAL FUND BALANCE	538,122.45	-1,236,217.45
TOTAL LIABILITIES + FUND BALANCE			=====385,465.04=====	=====1,167,435.76=====

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	858,132.29	.00
	TOTAL ASSETS		858,132.29	.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-858,132.29	-858,132.29
40	7602	EXPENDITURES CONTROL	.00	858,132.29
	TOTAL FUND BALANCE		-858,132.29	.00
TOTAL LIABILITIES + FUND BALANCE			<u>-858,132.29</u>	<u>.00</u>

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	22,819.36	179,624.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	14,341.01
TOTAL ASSETS			<u>22,819.36</u>	<u>193,965.01</u>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-1,851.24	-1,851.24
51	7603	PURCHASE OBLIGATIONS	-48,029.63	273,073.13
TOTAL LIABILITIES			<u>-49,880.87</u>	<u>271,221.89</u>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-107,191.52	-433,862.03
51	7602	EXPENDITURES CONTROL	86,223.40	256,089.27
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-14,341.01
51	8753	ASSIGNED-PURCH OBL - CURRENT	48,029.63	-273,073.13
TOTAL FUND BALANCE			<u>27,061.51</u>	<u>-465,186.90</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-22,819.36</u></u>	<u><u>-193,965.01</u></u>



11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 9  
gibalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-47.63	37,711.96
		TOTAL ASSETS	-47.63	37,711.96
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	232.00	-104.68
52	7603	PURCHASE OBLIGATIONS	1,907.31	3,677.57
		TOTAL LIABILITIES	2,139.31	3,572.89
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-9,735.40	-56,170.95
52	7602	EXPENDITURES CONTROL	9,551.03	18,563.67
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,907.31	-3,677.57
		TOTAL FUND BALANCE	-2,091.68	-41,284.85
TOTAL LIABILITIES + FUND BALANCE			47.63	-37,711.96

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 10  
gibalsht

FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	42.85	16,018.79
70	6111	INVESTMENTS	.00	10,298.74
	TOTAL ASSETS		42.85	26,317.53
FUND BALANCE				
70	6302	REVENUES CONTROL	-42.85	-26,317.53
	TOTAL FUND BALANCE		-42.85	-26,317.53
TOTAL LIABILITIES + FUND BALANCE			<u>-42.85</u>	<u>-26,317.53</u>

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 11  
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	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

11/10/2016 08:55  
9575jspa

WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 4

P 12  
gibalsht

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 \*\*