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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-215,463.41	5,613,167.80
	TOTAL ASSETS		-215,463.41	5,613,167.80
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-20,837.10	-20,900.00
10	7460	P/R DEDUCTIONS & WITHHOLDINS	41,632.04	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	362.73	517.15
10	7470	ADD'L PR DEDUCTIONS & WITHHOLD	1,549.23	.00
10	7475	CERS WITHHELD PAYABLE	-70.90	.00
10	7603	PURCHASE OBLIGATIONS	-138,913.19	339,423.82
	TOTAL LIABILITIES		-116,277.19	319,040.97
FUND BALANCE				
10	6302	REVENUES CONTROL	-745,875.51	-12,506,426.91
10	7602	EXPENDITURES CONTROL	938,702.92	7,130,404.96
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-101,528.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	138,913.19	-339,423.82
10	8757	ASSIGNED - OTHER	.00	-115,235.00
	TOTAL FUND BALANCE		331,740.60	-5,932,208.77
TOTAL LIABILITIES + FUND BALANCE			215,463.41	-5,613,167.80

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-21,973.96	210,558.74
		TOTAL ASSETS	-21,973.96	210,558.74
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-7,837.59	-7,837.59
20	7603	PURCHASE OBLIGATIONS	6,767.70	67,756.86
		TOTAL LIABILITIES	-1,069.89	59,919.27
FUND BALANCE				
20	6302	REVENUES CONTROL	-175,967.52	-1,749,297.94
20	7602	EXPENDITURES CONTROL	205,779.07	1,546,576.79
20	8753	ASSIGNED-PURCH OBL - CURRENT	-6,767.70	-67,756.86
		TOTAL FUND BALANCE	23,043.85	-270,478.01
TOTAL LIABILITIES + FUND BALANCE			21,973.96	-210,558.74

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-362.56	73,013.58
		TOTAL ASSETS	-362.56	73,013.58
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-1,145.36	-1,145.36
21	7603	PURCHASE OBLIGATIONS	-317.70	16,079.71
		TOTAL LIABILITIES	-1,463.06	14,934.35
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,628.35	-129,093.95
21	7602	EXPENDITURES CONTROL	3,136.27	57,225.73
21	8737	RESTRICTED - OTHER	.00	67,201.91
21	8740	COMMITTED FUND BALANCE	.00	-67,201.91
21	8753	ASSIGNED-PURCH OBL - CURRENT	317.70	-16,079.71
		TOTAL FUND BALANCE	1,825.62	-87,947.93
		TOTAL LIABILITIES + FUND BALANCE	362.56	-73,013.58

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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	13,875.09
	TOTAL ASSETS		.00	13,875.09
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,404,012.11
32	7602	EXPENDITURES CONTROL	.00	1,390,137.02
	TOTAL FUND BALANCE		.00	-13,875.09
TOTAL LIABILITIES + FUND BALANCE			.00	-13,875.09

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-295,303.98	457,521.18
		TOTAL ASSETS	-295,303.98	457,521.18
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	22,053.42	34,807.55
		TOTAL LIABILITIES	22,053.42	34,807.55
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-2,425,734.35
36	7602	EXPENDITURES CONTROL	295,303.98	2,572,308.30
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-604,095.13
36	8753	ASSIGNED-PURCH OBL - CURRENT	-22,053.42	-34,807.55
		TOTAL FUND BALANCE	273,250.56	-492,328.73
TOTAL LIABILITIES + FUND BALANCE			295,303.98	-457,521.18

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-245,512.38
	TOTAL ASSETS		.00	-245,512.38
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-943,350.20
40	7602	EXPENDITURES CONTROL	.00	1,188,862.58
	TOTAL FUND BALANCE		.00	245,512.38
TOTAL LIABILITIES + FUND BALANCE			.00	245,512.38

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	24,310.00	225,249.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	14,341.01
TOTAL ASSETS			<u>24,310.00</u>	<u>239,590.01</u>
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-12,555.59	-12,555.59
51	7603	PURCHASE OBLIGATIONS	-28,361.66	68,452.72
TOTAL LIABILITIES			<u>-40,917.25</u>	<u>55,897.13</u>
FUND BALANCE				
51	6302	REVENUES CONTROL	-115,458.45	-946,623.95
51	7602	EXPENDITURES CONTROL	103,704.04	719,589.53
51	8753	ASSIGNED-PURCH OBL - CURRENT	28,361.66	-68,452.72
TOTAL FUND BALANCE			<u>16,607.25</u>	<u>-295,487.14</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-24,310.00</u></u>	<u><u>-239,590.01</u></u>

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,397.15	49,201.18
		TOTAL ASSETS	5,397.15	49,201.18
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-63.00	-63.00
52	7603	PURCHASE OBLIGATIONS	68.27	1,599.90
		TOTAL LIABILITIES	5.27	1,536.90
FUND BALANCE				
52	6302	REVENUES CONTROL	-14,978.12	-115,156.34
52	7602	EXPENDITURES CONTROL	9,643.97	66,018.16
52	8753	ASSIGNED-PURCH OBL - CURRENT	-68.27	-1,599.90
		TOTAL FUND BALANCE	-5,402.42	-50,738.08
		TOTAL LIABILITIES + FUND BALANCE	-5,397.15	-49,201.18

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FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	34.75	16,214.65
70	6111	INVESTMENTS	.00	10,298.74
	TOTAL ASSETS		<u>34.75</u>	<u>26,513.39</u>
FUND BALANCE				
70	6302	REVENUES CONTROL	-34.75	-26,513.39
	TOTAL FUND BALANCE		<u>-34.75</u>	<u>-26,513.39</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-34.75</u></u>	<u><u>-26,513.39</u></u>

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
LIABILITIES				
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
FUND BALANCE				
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
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	236,715.89
		TOTAL ASSETS	.00	236,715.89
LIABILITIES				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-160,749.83
		TOTAL LIABILITIES	.00	-160,749.83
FUND BALANCE				
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 **