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WASHINGTON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	403,478.86	4,494,721.42
10	6153	ACCOUNTS RECEIVABLE	-152,166.69	.00
TOTAL ASSETS			251,312.17	4,494,721.42
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	31,273.80	-62.90
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-4,188.15	-4,188.15
10	7461	ACCR SALARIES & BENEFIT PAYABLE	23,118.38	-21,795.99
10	7470	ADD'L PR DEDUCTIONS & WITHHOLD	.00	-44.20
10	7603	PURCHASE OBLIGATIONS	413,172.80	413,172.80
TOTAL LIABILITIES			463,376.83	387,081.56
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,628,932.02	-4,628,932.02
10	7602	EXPENDITURES CONTROL	289,141.84	289,141.84
10	8741	COMMITTED - SITE-BASED CFWD	30,246.00	.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-49,336.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-413,172.80	-413,172.80
10	8757	ASSIGNED - OTHER	.00	-79,504.00
10	8770	UNASSIGNED FUND BALANCE	4,008,027.98	.00
TOTAL FUND BALANCE			-714,689.00	-4,881,802.98
TOTAL LIABILITIES + FUND BALANCE			<u>-251,312.17</u>	<u>-4,494,721.42</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	135,671.59	161,963.89
20	6153	ACCOUNTS RECEIVABLE	-207,371.72	.00
TOTAL ASSETS			-71,700.13	161,963.89
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	17,911.81	.00
20	7481	DEFERRED REVENUE	215,752.21	.00
20	7603	PURCHASE OBLIGATIONS	118,653.07	118,653.07
TOTAL LIABILITIES			352,317.09	118,653.07
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-217,055.34	-217,055.34
20	7602	EXPENDITURES CONTROL	55,091.45	55,091.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	-118,653.07	-118,653.07
TOTAL FUND BALANCE			-280,616.96	-280,616.96
TOTAL LIABILITIES + FUND BALANCE			71,700.13	-161,963.89

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-41.99	67,738.43
21	6153	ACCOUNTS RECEIVABLE	-1,860.92	.00
TOTAL ASSETS			-1,902.91	67,738.43
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	77.43	.00
21	7603	PURCHASE OBLIGATIONS	4,625.02	4,625.02
TOTAL LIABILITIES			4,702.45	4,625.02
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-69,238.43	-69,238.43
21	7602	EXPENDITURES CONTROL	1,500.00	1,500.00
21	8740	COMMITTED FUND BALANCE	69,563.91	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,625.02	-4,625.02
TOTAL FUND BALANCE			-2,799.54	-72,363.45
TOTAL LIABILITIES + FUND BALANCE			1,902.91	-67,738.43

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	75,050.00	153,565.37
		TOTAL ASSETS	<u>75,050.00</u>	<u>153,565.37</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-75,050.00	-75,050.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,515.37
		TOTAL FUND BALANCE	<u>-75,050.00</u>	<u>-153,565.37</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>=====</u> <u>-75,050.00</u>	<u>=====</u> <u>-153,565.37</u>

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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	258,886.00	354,601.11
	TOTAL ASSETS		<u>258,886.00</u>	<u>354,601.11</u>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-258,886.00	-258,886.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-95,715.11
	TOTAL FUND BALANCE		<u>-258,886.00</u>	<u>-354,601.11</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-258,886.00</u>	<u>=====</u> <u>-354,601.11</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	411,291.42
		TOTAL ASSETS	.00	411,291.42
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	12,559.90	12,559.90
		TOTAL LIABILITIES	12,559.90	12,559.90
<b>FUND BALANCE</b>				
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-411,291.42
36	8753	ASSIGNED-PURCH OBL - CURRENT	-12,559.90	-12,559.90
		TOTAL FUND BALANCE	-12,559.90	-423,851.32
		TOTAL LIABILITIES + FUND BALANCE	.00	-411,291.42

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-928,316.05	-928,316.05
		TOTAL ASSETS	-928,316.05	-928,316.05
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	928,316.05	928,316.05
		TOTAL FUND BALANCE	928,316.05	928,316.05
		TOTAL LIABILITIES + FUND BALANCE	928,316.05	928,316.05

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-3,983.46	233,121.54
51	6153	ACCOUNTS RECEIVABLE	-11,200.02	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	7,364.31
TOTAL ASSETS			-15,183.48	240,485.85
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	6,582.60	.00
51	7603	PURCHASE OBLIGATIONS	277,955.47	277,955.47
TOTAL LIABILITIES			284,538.07	277,955.47
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-249,816.84	-249,816.84
51	7602	EXPENDITURES CONTROL	9,330.99	9,330.99
51	8739	RESTRICTED-NET ASSETS(FD SVC)	249,086.73	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-277,955.47	-277,955.47
TOTAL FUND BALANCE			-269,354.59	-518,441.32
TOTAL LIABILITIES + FUND BALANCE			15,183.48	-240,485.85



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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	1,316.95	56,340.38
52	6153	ACCOUNTS RECEIVABLE	-715.00	.00
TOTAL ASSETS			<u>601.95</u>	<u>56,340.38</u>
<b>LIABILITIES</b>				
52	7603	PURCHASE OBLIGATIONS	500.00	500.00
TOTAL LIABILITIES			<u>500.00</u>	<u>500.00</u>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-56,385.35	-56,385.35
52	7602	EXPENDITURES CONTROL	44.97	44.97
52	8739	RESTRICTED-NET ASSETS(FD SVC)	55,738.43	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-500.00	-500.00
TOTAL FUND BALANCE			<u>-1,101.95</u>	<u>-56,840.38</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-601.95</u>	<u>=====</u> <u>-56,340.38</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	-2,256.43	14,059.60
70	6111	INVESTMENTS	.00	11,687.69
TOTAL ASSETS			-2,256.43	25,747.29
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-43.57	-43.57
70	7602	EXPENDITURES CONTROL	2,300.00	2,300.00
70	8737	RESTRICTED - OTHER	.00	-28,003.72
TOTAL FUND BALANCE			2,256.43	-25,747.29
TOTAL LIABILITIES + FUND BALANCE			2,256.43	-25,747.29

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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	36,491,948.90
80	6231	TECHNOLOGY EQUIPMENT	.00	410,888.30
80	6241	VEHICLES	.00	2,242,474.60
80	6251	GENERAL EQUIPMENT	.00	764,118.01
80	6261	CONSTRUCTION IN PROGRESS	.00	2,200,229.74
TOTAL ASSETS			.00	43,837,339.57
<b>LIABILITIES</b>				
80	6202	ACCUM DEP - LAND	.00	-39.05
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-425,393.96
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-7,962,787.23
80	6232	ACCUM DEP - TECHNOLOGY	.00	-312,283.81
80	6242	ACCUM DEP - VEHICLES	.00	-1,703,806.08
80	6252	ACC DEP - GENERAL EQUIPMENT	.00	-502,386.93
TOTAL LIABILITIES			.00	-10,906,697.06
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-32,930,642.51
TOTAL FUND BALANCE			.00	-32,930,642.51
TOTAL LIABILITIES + FUND BALANCE			.00	-43,837,339.57

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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	-171,023.85
		TOTAL LIABILITIES	.00	-171,023.85
<b>FUND BALANCE</b>				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-65,692.04
		TOTAL FUND BALANCE	.00	-65,692.04
		TOTAL LIABILITIES + FUND BALANCE	.00	-236,715.89

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