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WASHINGTON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	285,404.55	4,780,125.97
	TOTAL ASSETS		285,404.55	4,780,125.97
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-62.90
10	7460	P/R DEDUCTIONS & WITHHOLDINS	-4,524.48	-8,712.63
10	7461	ACCR SALARIES & BENEFIT PAYABLE	21,708.25	-87.74
10	7470	ADD'L PR DEDUCTIONS & WITHHOLD	.00	-44.20
10	7603	PURCHASE OBLIGATIONS	22,340.64	435,513.44
	TOTAL LIABILITIES		39,524.41	426,605.97
FUND BALANCE				
10	6302	REVENUES CONTROL	-724,827.19	-5,353,759.21
10	7602	EXPENDITURES CONTROL	422,238.87	711,380.71
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-49,336.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-22,340.64	-435,513.44
10	8757	ASSIGNED - OTHER	.00	-79,504.00
	TOTAL FUND BALANCE		-324,928.96	-5,206,731.94
TOTAL LIABILITIES + FUND BALANCE			<u><u>-285,404.55</u></u>	<u><u>-4,780,125.97</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	118,985.78	280,949.67
		TOTAL ASSETS	118,985.78	280,949.67
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	51,414.41	170,067.48
		TOTAL LIABILITIES	51,414.41	170,067.48
FUND BALANCE				
20	6302	REVENUES CONTROL	-200,806.06	-417,861.40
20	7602	EXPENDITURES CONTROL	81,820.28	136,911.73
20	8753	ASSIGNED-PURCH OBL - CURRENT	-51,414.41	-170,067.48
		TOTAL FUND BALANCE	-170,400.19	-451,017.15
		TOTAL LIABILITIES + FUND BALANCE	-118,985.78	-280,949.67

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FUND: 21 DISTRICT ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-2,330.96	65,407.47
		TOTAL ASSETS	-2,330.96	65,407.47
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	6,465.53	11,090.55
		TOTAL LIABILITIES	6,465.53	11,090.55
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,132.82	-71,371.25
21	7602	EXPENDITURES CONTROL	4,463.78	5,963.78
21	8753	ASSIGNED-PURCH OBL - CURRENT	-6,465.53	-11,090.55
		TOTAL FUND BALANCE	-4,134.57	-76,498.02
		TOTAL LIABILITIES + FUND BALANCE	2,330.96	-65,407.47

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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	354,601.11
	TOTAL ASSETS		.00	354,601.11
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-258,886.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-95,715.11
	TOTAL FUND BALANCE		.00	-354,601.11
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -354,601.11

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-117,521.54	293,769.88
		TOTAL ASSETS	-117,521.54	293,769.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,982.72	10,577.18
		TOTAL LIABILITIES	-1,982.72	10,577.18
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	117,521.54	117,521.54
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-411,291.42
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,982.72	-10,577.18
		TOTAL FUND BALANCE	119,504.26	-304,347.06
		TOTAL LIABILITIES + FUND BALANCE	117,521.54	-293,769.88

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-928,316.05
		TOTAL ASSETS	.00	-928,316.05
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	928,316.05
		TOTAL FUND BALANCE	.00	928,316.05
		TOTAL LIABILITIES + FUND BALANCE	.00	928,316.05

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-31,500.69	201,620.85
51	6171	INVENTORIES FOR CONSUMPTION	.00	7,364.31
TOTAL ASSETS			<u>-31,500.69</u>	<u>208,985.16</u>
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	158,824.53	436,780.00
TOTAL LIABILITIES			<u>158,824.53</u>	<u>436,780.00</u>
FUND BALANCE				
51	6302	REVENUES CONTROL	-11,402.59	-261,219.43
51	7602	EXPENDITURES CONTROL	42,903.28	52,234.27
51	8753	ASSIGNED-PURCH OBL - CURRENT	-158,824.53	-436,780.00
TOTAL FUND BALANCE			<u>-127,323.84</u>	<u>-645,765.16</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====31,500.69=====</u>	<u>===== -208,985.16=====</u>

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FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	5,952.60	62,292.98
		TOTAL ASSETS	5,952.60	62,292.98
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	2,091.00	2,591.00
		TOTAL LIABILITIES	2,091.00	2,591.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-8,973.49	-65,358.84
52	7602	EXPENDITURES CONTROL	3,020.89	3,065.86
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,091.00	-2,591.00
		TOTAL FUND BALANCE	-8,043.60	-64,883.98
		TOTAL LIABILITIES + FUND BALANCE	-5,952.60	-62,292.98

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FUND: 7000 FIDUCIARY FUND-PEN, INV, PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	330.49	14,390.09
70	6111	INVESTMENTS	.00	11,687.69
TOTAL ASSETS			330.49	26,077.78
FUND BALANCE				
70	6302	REVENUES CONTROL	-30.49	-74.06
70	7602	EXPENDITURES CONTROL	-300.00	2,000.00
70	8737	RESTRICTED - OTHER	.00	-28,003.72
TOTAL FUND BALANCE			-330.49	-26,077.78
TOTAL LIABILITIES + FUND BALANCE			-330.49	-26,077.78

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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	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
LIABILITIES				
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
FUND BALANCE				
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
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	236,715.89
		TOTAL ASSETS	.00	236,715.89
LIABILITIES				
81	6252	ACC DEP - GENERAL EQUIPMENT	.00	-171,023.85
		TOTAL LIABILITIES	.00	-171,023.85
FUND BALANCE				
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 **