

10/02/2019 10:51
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LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-280,307.22	4,626,053.23
10	6105	CASH WITH FISCAL AGENTS	.00	25,000.00
10	6181	PREPAID EXPENSES	-10,281.33	113,364.29
TOTAL ASSETS			-290,588.55	4,764,417.52
LIABILITIES				
10	7461U	ACCRUED BENEFITS - UNEMPLOY	-1,744.25	-2,570.89
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-423,132.29
10	7603	PURCHASE OBLIGATIONS	13,443.38	265,255.09
TOTAL LIABILITIES			11,699.13	-160,448.09
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,552,358.01	-7,898,805.07
10	7602	EXPENDITURES CONTROL	1,844,690.81	4,287,067.65
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-362,729.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	-13,443.38	-265,255.09
10	8770	UNASSIGNED FUND BALANCE	.00	-364,247.76
TOTAL FUND BALANCE			278,889.42	-4,603,969.43
TOTAL LIABILITIES + FUND BALANCE			290,588.55	-4,764,417.52

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	85,305.31	2,949.83
		TOTAL ASSETS	<u>85,305.31</u>	<u>2,949.83</u>
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	81,795.12	367,758.97
		TOTAL LIABILITIES	<u>81,795.12</u>	<u>367,758.97</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-764,683.88	-1,360,066.45
20	7602	EXPENDITURES CONTROL	679,378.57	1,357,116.62
20	8753	ASSIGNED-PURCH OBL - CURRENT	-81,795.12	-367,758.97
		TOTAL FUND BALANCE	<u>-167,100.43</u>	<u>-370,708.80</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>===== -85,305.31 =====</u>	<u>===== -2,949.83 =====</u>

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-3,468.98	77,256.64
		TOTAL ASSETS	-3,468.98	77,256.64
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-4,283.62	6,503.74
		TOTAL LIABILITIES	-4,283.62	6,503.74
FUND BALANCE				
21	6302	REVENUES CONTROL	-5,691.32	-98,745.92
21	7602	EXPENDITURES CONTROL	9,160.30	21,489.28
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,283.62	-6,503.74
		TOTAL FUND BALANCE	7,752.60	-83,760.38
		TOTAL LIABILITIES + FUND BALANCE	3,468.98	-77,256.64

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	1,327,305.75
		TOTAL ASSETS	.00	1,327,305.75
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-165,535.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,161,770.75
		TOTAL FUND BALANCE	.00	-1,327,305.75
TOTAL LIABILITIES + FUND BALANCE			.00	-1,327,305.75

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-31,090.00	260,599.55
	TOTAL ASSETS		-31,090.00	260,599.55
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-386,038.00
32	7602	EXPENDITURES CONTROL	31,090.00	1,021,120.19
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-895,681.74
	TOTAL FUND BALANCE		31,090.00	-260,599.55
TOTAL LIABILITIES + FUND BALANCE			31,090.00	-260,599.55

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	65.84	106,694.03
	TOTAL ASSETS		65.84	106,694.03
FUND BALANCE				
36	6302	REVENUES CONTROL	-65.84	-196.78
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-106,497.25
	TOTAL FUND BALANCE		-65.84	-106,694.03
TOTAL LIABILITIES + FUND BALANCE			<u>-65.84</u>	<u>-106,694.03</u>

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6105	CASH WITH FISCAL AGENTS	.00	3,262.50
		TOTAL ASSETS	.00	3,262.50
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-112,618.87	.00
		TOTAL LIABILITIES	-112,618.87	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-31,090.00	-1,021,120.19
40	7602	EXPENDITURES CONTROL	31,090.00	1,021,120.19
40	8753	ASSIGNED-PURCH OBL - CURRENT	112,618.87	.00
40	8770	UNASSIGNED FUND BALANCE	.00	-3,262.50
		TOTAL FUND BALANCE	112,618.87	-3,262.50
TOTAL LIABILITIES + FUND BALANCE			.00	-3,262.50

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-77,774.08	194,623.72
51	6171	INVENTORIES FOR CONSUMPTION	.00	32,160.17
51	6400P	DEFERRED OUTFLOWS OF RESOURCE	.00	412,302.00
TOTAL ASSETS			-77,774.08	639,085.89
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,622,701.00
51	7603	PURCHASE OBLIGATIONS	16,033.35	130,382.26
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-27,760.00
TOTAL LIABILITIES			16,033.35	-1,520,078.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-210,675.47	-1,203,334.36
51	7602	EXPENDITURES CONTROL	288,449.55	495,975.99
51	8737P	Restricted - Other	.00	1,237,607.00
51	8739	RESTRICTED NET ASSETS	.00	536,765.37
51	8753	ASSIGNED-PURCH OBL - CURRENT	-16,033.35	-130,382.26
51	8770	UNASSIGNED FUND BALANCE	.00	-55,638.89
TOTAL FUND BALANCE			61,740.73	880,992.85
TOTAL LIABILITIES + FUND BALANCE			77,774.08	-639,085.89

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 9
gibalsht

FUND: 54 COMMUNITY EDUCATION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
54	6101	CASH IN BANK	.34	549.72
		TOTAL ASSETS	.34	549.72
FUND BALANCE				
54	6302	REVENUES CONTROL	-.34	-1.01
54	8739	RESTRICTED NET ASSETS	.00	-548.71
		TOTAL FUND BALANCE	-.34	-549.72
TOTAL LIABILITIES + FUND BALANCE			-.34	-549.72

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 10
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	409,580.36
80	6211	LAND IMPROVEMENTS	.00	2,143,917.46
80	6212	ACCUM DEPR-LAND IMPROVEMENTS	.00	-2,050,980.35
80	6221	BUILDINGS & BUILDING IMPROVEMT	.00	61,228,760.02
80	6222	ACCUM DEPR-BLDGS & BLDG IMPRVMT	.00	-22,804,813.12
80	6231	TECHNOLOGY EQUIPMENT	.00	3,957,769.50
80	6232	ACCUM DEPR-TECHNOLOGY EQMT	.00	-3,871,433.18
80	6241	VEHICLES	.00	8,204,810.95
80	6242	ACCUM DEPR-VEHICLES	.00	-5,377,228.99
80	6251	GENERAL EQUIPMENT	.00	1,466,202.94
80	6252	ACCUM. DEPR.-GENERAL EQMT	.00	-1,158,352.83
TOTAL ASSETS			.00	42,148,232.76
FUND BALANCE				
80	8710	INVESTMENT-GOVERNMENTAL ASSETS	.00	-42,148,232.76
TOTAL FUND BALANCE			.00	-42,148,232.76
TOTAL LIABILITIES + FUND BALANCE			.00	-42,148,232.76

10/02/2019 10:51
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

P 11
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	65,921.00
81	6232	ACCUM DEPR-TECHNOLOGY EQMT	.00	-65,921.00
81	6251	GENERAL EQUIPMENT	.00	1,364,579.49
81	6252	ACCUM. DEPR.-GENERAL EQMT	.00	-1,095,445.72
TOTAL ASSETS			.00	269,133.77
FUND BALANCE				
81	8711	INVESTMENT-BUSINESS TYPE ASSET	.00	-269,133.77
TOTAL FUND BALANCE			.00	-269,133.77
TOTAL LIABILITIES + FUND BALANCE			.00	-269,133.77

** END OF REPORT - Generated by Marsha Abel **