

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyafp
1

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,177,220.89
CASH WITH FISCAL AGENTS	25,000.00
INTERFUND RECEIVABLES	333,418.76
TOTAL ASSETS	4,535,639.65
LIABILITIES	
ACCOUNTS PAYABLE	-134,615.91
ACCRUED BENEFITS - UNEMPLOY	-6,360.34
SICK LEAVE PAYABLE IN PROCESS	-437,926.99
TOTAL LIABILITIES	-578,903.24
FUND BALANCE	
COMMITTED - SICK LEAVE PAYABLE	-413,465.59
ASSIGNED-PURCH OBL - PRD 13/YE	-13,540.36
UNASSIGNED FUND BALANCE	-3,529,730.46
TOTAL FUND BALANCE FOR FUND 1	-3,956,736.41

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyaf
2
rp

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	901,816.99
TOTAL ASSETS	901,816.99
LIABILITIES	
INTERFUND PAYABLES	-333,418.76
ACCOUNTS PAYABLE	-39,436.39
DEFERRED REVENUE	-528,961.84
TOTAL LIABILITIES	-901,816.99
FUND BALANCE	
RESTRICTED GRANTS	105,534.73
ASSIGNED-PURCH OBL - PRD 13/YE	-105,534.73
TOTAL FUND BALANCE FOR FUND 2	.00

07/19/2019 13:10
 9341mabe

**LINCOLN COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2019**

P
glkyaf
3
rp

DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	84,527.87
TOTAL ASSETS	84,527.87
LIABILITIES	
ACCOUNTS PAYABLE	-703.87
TOTAL LIABILITIES	-703.87
FUND BALANCE	
RESTRICTED - OTHER	-83,786.58
ASSIGNED-PURCH OBL - PRD 13/YE	-37.42
TOTAL FUND BALANCE FOR FUND 21	-83,824.00

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyaf
4
rp

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,161,770.75
TOTAL ASSETS	1,161,770.75
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-1,161,770.75
TOTAL FUND BALANCE FOR FUND 310	-1,161,770.75

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyaf **5**
rp

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	895,681.74
TOTAL ASSETS	895,681.74
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-895,681.74
TOTAL FUND BALANCE FOR FUND 320	-895,681.74

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyaf **6**
rp

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	106,497.25
TOTAL ASSETS	106,497.25
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-106,497.25
TOTAL FUND BALANCE FOR FUND 360	-106,497.25

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyafp
7

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	388,366.08
INVENTORIES FOR CONSUMPTION	14,053.02
DEFERRED OUTFLOWS OF RESOURCE	412,302.00
TOTAL ASSETS	814,721.10
LIABILITIES	
ACCOUNTS PAYABLE	-6,918.48
UNFUNDED PENSION LIABILITIES	-1,622,701.00
DEFERRED INFLOW OF RESOURCES	-27,760.00
TOTAL LIABILITIES	-1,657,379.48
FUND BALANCE	
Restricted - Other	1,237,607.00
RESTRICTED NET ASSETS	-394,948.62
TOTAL FUND BALANCE FOR FUND 51	842,658.38

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyaf
8
rp

COMMUNITY EDUCATION FUND (54)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	548.71
TOTAL ASSETS	548.71
FUND BALANCE	
RESTRICTED NET ASSETS	-548.71
TOTAL FUND BALANCE FOR FUND 54	-548.71

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyafp
9

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	409,580.36
LAND IMPROVEMENTS	2,143,917.46
ACCUM DEPR-LAND IMPROVEMENTS	-2,034,890.46
BUILDINGS & BUILDING IMPROVEMT	61,228,760.02
ACCUM DEPR-BLDGS & BLDG IMPRVT	-21,320,276.29
TECHNOLOGY EQUIPMENT	3,957,769.50
ACCUM DEPR-TECHNOLOGY EQMT	-3,688,967.12
VEHICLES	8,204,810.95
ACCUM DEPR-VEHICLES	-4,955,208.44
GENERAL EQUIPMENT	1,466,202.94
ACCUM. DEPR.-GENERAL EQMT	-1,073,884.17
TOTAL ASSETS	44,337,814.75
FUND BALANCE	
INVESTMENT-GOVERNMENTAL ASSETS	-44,337,814.75
TOTAL FUND BALANCE FOR FUND 8	-44,337,814.75

07/19/2019 13:10
 9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P
glkyaf **10**
rp

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	65,921.00
ACCUM DEPR-TECHNOLOGY EQMT	-65,921.00
GENERAL EQUIPMENT	1,364,579.49
ACCUM. DEPR.-GENERAL EQMT	-1,049,610.21
TOTAL ASSETS	314,969.28
FUND BALANCE	
INVESTMENT-BUSINESS TYPE ASSET	-314,969.28
TOTAL FUND BALANCE FOR FUND 81	-314,969.28

07/19/2019 13:10
9341mabe

LINCOLN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P11
glkyafpr

FOOD SERVICE ASSETS (81)

ACCOUNT
BALANCE

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