

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 1
gibalsht

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -93,580.08 | 2,327,605.02 |
| | | TOTAL ASSETS | -93,580.08 | 2,327,605.02 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 11,026.19 | 11,026.19 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -9,951.30 | -9,951.30 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 44,318.70 | 197,506.35 |
| | | TOTAL LIABILITIES | 45,393.59 | 198,581.24 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -951,104.95 | -4,579,132.19 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,043,610.14 | 2,310,831.46 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -16,098.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -44,318.70 | -197,506.35 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -44,281.18 |
| | | TOTAL FUND BALANCE | 48,186.49 | -2,526,186.26 |
| TOTAL LIABILITIES + FUND BALANCE | | | 93,580.08 | -2,327,605.02 |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -241,101.39 | -280,179.21 |
| | | TOTAL ASSETS | -241,101.39 | -280,179.21 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 153.36 | 153.36 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -37,302.26 | 42,569.29 |
| | | TOTAL LIABILITIES | -37,148.90 | 42,722.65 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -44,454.53 | -261,919.64 |
| 20 | 7602 | EXPENDITURES CONTROL | 285,402.56 | 541,945.49 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 37,302.26 | -42,569.29 |
| | | TOTAL FUND BALANCE | 278,250.29 | 237,456.56 |
| TOTAL LIABILITIES + FUND BALANCE | | | 241,101.39 | 280,179.21 |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 3
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 96,000.00 |
| | | TOTAL ASSETS | .00 | 96,000.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -96,000.00 |
| | | TOTAL FUND BALANCE | .00 | -96,000.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -96,000.00 |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 4
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 803,386.00 |
| | | TOTAL ASSETS | .00 | 803,386.00 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -803,386.00 |
| | | TOTAL FUND BALANCE | .00 | -803,386.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -803,386.00 |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 5
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------|------------------------------|--------------------------|----------------------|
| ASSETS | | | | | |
| 36 | 6101 | | CASH IN BANK | -1,033,418.13 | -2,127,556.09 |
| 36 | 6101 | 16230 | CASH IN BANK | 6,114.75 | 3,818,156.56 |
| TOTAL ASSETS | | | | -1,027,303.38 | 1,690,600.47 |
| LIABILITIES | | | | | |
| 36 | 7421 | | ACCOUNTS PAYABLE | 11,339.00 | 11,339.00 |
| 36 | 7603 | | PURCHASE OBLIGATIONS | -744,563.72 | 1,448,374.78 |
| TOTAL LIABILITIES | | | | -733,224.72 | 1,459,713.78 |
| FUND BALANCE | | | | | |
| 36 | 6302 | | REVENUES CONTROL | -6,114.75 | -3,307,368.72 |
| 36 | 7602 | | EXPENDITURES CONTROL | 1,022,079.13 | 1,605,429.25 |
| 36 | 8753 | | ASSIGNED-PURCH OBL - CURRENT | 744,563.72 | -1,448,374.78 |
| TOTAL FUND BALANCE | | | | 1,760,528.10 | -3,150,314.25 |
| TOTAL LIABILITIES + FUND BALANCE | | | | <u>1,027,303.38</u> | <u>-1,690,600.47</u> |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 6
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -39,632.70 | -629,210.74 |
| | | TOTAL ASSETS | -39,632.70 | -629,210.74 |
| LIABILITIES | | | | |
| 40 | 7603 | PURCHASE OBLIGATIONS | -39,632.70 | .00 |
| | | TOTAL LIABILITIES | -39,632.70 | .00 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 39,632.70 | 629,215.59 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -4.85 |
| 40 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 39,632.70 | .00 |
| | | TOTAL FUND BALANCE | 79,265.40 | 629,210.74 |
| | | TOTAL LIABILITIES + FUND BALANCE | 39,632.70 | 629,210.74 |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 7
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -66,080.62 | 262,556.48 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 26,576.00 |
| 51 | 6400 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 211,017.43 |
| 51 | 6400O | DEFERRED OUTFLOWS OF RESOURCES | .00 | 105,505.37 |
| 51 | 6400P | DEFERRED OUTFLOWS OF RESOURCES | .00 | 153,183.72 |
| TOTAL ASSETS | | | -66,080.62 | 758,839.00 |
| LIABILITIES | | | | |
| 51 | 7541 | UNFUNDED PENSION LIABILITY | .00 | -1,092,991.17 |
| 51 | 7541O | UNFUNDED PENSION LIABILITIES - | .00 | -384,688.17 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 9,747.76 | 19,148.24 |
| 51 | 7700 | DEFERRED INFLOW OF RESOURCES | .00 | -4,180.00 |
| 51 | 7700O | DEFERRED INFLOW OF RESOURCES - | .00 | -20,141.18 |
| 51 | 7700P | DEFERRED INFLOW OF RESOURCES - | .00 | -147,896.88 |
| TOTAL LIABILITIES | | | 9,747.76 | -1,630,749.16 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -70,153.73 | -437,984.90 |
| 51 | 7602 | EXPENDITURES CONTROL | 136,234.35 | 148,852.42 |
| 51 | 8737O | RESTRICTED - OTHER POST EMPLOY | .00 | 299,323.98 |
| 51 | 8737P | RESTRICTED-OTHER | .00 | 880,866.90 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -9,747.76 | -19,148.24 |
| TOTAL FUND BALANCE | | | 56,332.86 | 871,910.16 |
| TOTAL LIABILITIES + FUND BALANCE | | | 66,080.62 | -758,839.00 |

10/07/2019 10:35
9335jken

LEWIS COUNTY BOARD OF EDUCATION LIVE
BALANCE SHEET FOR 2020 3

P 8
gibalsh

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------------|--------------------------------|-----------------------|-----------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 272,556.00 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 2,060,813.42 |
| 80 | 6212 | A/D - LAND IMPROVEMENTS | .00 | -1,496,096.52 |
| 80 | 6221 | BUILDINGS & BLDG. IMPROVEMENTS | .00 | 25,988,780.00 |
| 80 | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00 | -14,305,541.34 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 1,926,191.51 |
| 80 | 6231 3101 | TECHNOLOGY EQUIPMENT | .00 | 2,692.00 |
| 80 | 6231 3103 | TECHNOLOGY EQUIPMENT | .00 | 15,801.77 |
| 80 | 6231 3370 | TECHNOLOGY EQUIPMENT | .00 | -585.60 |
| 80 | 6231 3372 | TECHNOLOGY EQUIPMENT | .00 | -1,750.00 |
| 80 | 6231 3481 | TECHNOLOGY EQUIPMENT | .00 | -12,915.36 |
| 80 | 6231 3483 | TECHNOLOGY EQUIPMENT | .00 | -14,669.60 |
| 80 | 6231 4011 | TECHNOLOGY EQUIPMENT | .00 | -1,579.80 |
| 80 | 6231 4251C | TECHNOLOGY EQUIPMENT | .00 | 27,206.95 |
| 80 | 6231 4860 | TECHNOLOGY EQUIPMENT | .00 | 22,620.91 |
| 80 | 6231 5089R | TECHNOLOGY EQUIPMENT | .00 | -4,684.80 |
| 80 | 6231 5321F | TECHNOLOGY EQUIPMENT | .00 | -699.00 |
| 80 | 6231 5500B | TECHNOLOGY EQUIPMENT | .00 | -8,144.86 |
| 80 | 6231 6941 | TECHNOLOGY EQUIPMENT | .00 | -515.03 |
| 80 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -1,483,846.53 |
| 80 | 6232 3101 | A/D - TECHNOLOGY EQUIPMENT | .00 | -2,692.00 |
| 80 | 6232 3103 | A/D - TECHNOLOGY EQUIPMENT | .00 | -15,566.39 |
| 80 | 6232 3370 | A/D - TECHNOLOGY EQUIPMENT | .00 | 585.60 |
| 80 | 6232 3372 | A/D - TECHNOLOGY EQUIPMENT | .00 | -2,714.19 |
| 80 | 6232 3481 | A/D - TECHNOLOGY EQUIPMENT | .00 | 12,197.84 |
| 80 | 6232 3483 | A/D - TECHNOLOGY EQUIPMENT | .00 | 10,468.13 |
| 80 | 6232 4011 | A/D - TECHNOLOGY EQUIPMENT | .00 | 1,579.80 |
| 80 | 6232 4251C | A/D - TECHNOLOGY EQUIPMENT | .00 | -27,206.95 |
| 80 | 6232 4860 | A/D - TECHNOLOGY EQUIPMENT | .00 | -22,620.91 |
| 80 | 6232 5089R | A/D - TECHNOLOGY EQUIPMENT | .00 | 3,591.68 |
| 80 | 6232 5321F | A/D - TECHNOLOGY EQUIPMENT | .00 | -5,592.00 |
| 80 | 6232 5500B | A/D - TECHNOLOGY EQUIPMENT | .00 | -413.81 |
| 80 | 6232 6941 | A/D - TECHNOLOGY EQUIPMENT | .00 | 515.03 |
| 80 | 6241 | VEHICLES | .00 | 4,963,659.35 |
| 80 | 6242 | A/D - VEHICLES | .00 | -2,660,498.98 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 414,202.42 |
| 80 | 6251 348D | MACHINERY AND EQUIPMENT | .00 | 5,396.25 |
| 80 | 6251 5321F | MACHINERY AND EQUIPMENT | .00 | 19,485.00 |
| 80 | 6251 5322F | MACHINERY AND EQUIPMENT | .00 | -2,980.00 |
| 80 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -341,930.84 |
| 80 | 6252 348D | A/D - MACHINERY & EQUIPMENT | .00 | -719.52 |
| 80 | 6252 5321F | A/D - MACHINERY & EQUIPMENT | .00 | -9,567.05 |
| 80 | 6252 5322F | A/D - MACHINERY & EQUIPMENT | .00 | -8,523.99 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESSS | .00 | 13,088,850.65 |
| TOTAL ASSETS | | | .00 | 28,405,139.24 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | .00 | -28,094,919.21 |
| 80 | 8710 3101 | INVESTMENT IN GOVT ASSETS | .00 | -14,562.80 |
| 80 | 8710 3103 | INVESTMENT IN GOVT ASSETS | .00 | -20,864.27 |

10/07/2019 10:35
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BALANCE SHEET FOR 2020 3

P 9
gibalsht

| FUND: 8 GOVERNMENTAL ASSETS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------|---------------------------|--------------------------|--------------------|
| FUND BALANCE | | | | | |
| 80 | 8710 | 348D | INVESTMENT IN GOVT ASSETS | .00 | -5,396.25 |
| 80 | 8710 | 4251C | INVESTMENT IN GOVT ASSETS | .00 | -35,348.45 |
| 80 | 8710 | 4860 | INVESTMENT IN GOVT ASSETS | .00 | -23,902.85 |
| 80 | 8710 | 5321F | INVESTMENT IN GOVT ASSETS | .00 | -61,850.00 |
| TOTAL FUND BALANCE | | | | .00 | -28,256,843.83 |
| TOTAL LIABILITIES + FUND BALANCE | | | | .00 | -28,256,843.83 |

10/07/2019 10:35
9335jken

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BALANCE SHEET FOR 2020 3

P 10
gibalsht

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 16,144.00 |
| 81 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -3,605.12 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 371,859.29 |
| 81 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -302,095.27 |
| TOTAL ASSETS | | | .00 | 82,302.90 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT BUSINESS ASSETS | .00 | -82,302.90 |
| TOTAL FUND BALANCE | | | .00 | -82,302.90 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -82,302.90 |

** END OF REPORT - Generated by JOE KENNEDY **