

BALANCE SHEET FOR 2022 13

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	527,200.32	2,797,904.44
10	6130	INTERFUND RECEIVABLES	635,556.80	635,556.80
10	6134	RECEIVABLE FROM DIST ACTIVITY	-512.60	.00
10	6153	ACCOUNTS RECEIVABLE	169,010.64	169,010.64
10	6181	PREPAID EXPENDITURES	119,648.56	119,648.56
		TOTAL ASSETS	1,450,903.72	3,722,120.44
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-1,146,939.35	-1,188,619.18
10	7603	PURCHASE OBLIGATIONS	-74,569.29	-44.89
		TOTAL LIABILITIES	-1,221,508.64	-1,188,664.07
FUND BALANCE				
10	6302	REVENUES CONTROL	16,823,771.78	.00
10	7602	EXPENDITURES CONTROL	-14,610,332.89	.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-16,098.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	74,569.29	44.89
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-74,569.29	-74,569.29
10	8770	UNASSIGNED FUND BALANCE	-2,442,833.97	-2,442,833.97
		TOTAL FUND BALANCE	-229,395.08	-2,533,456.37
		TOTAL LIABILITIES + FUND BALANCE	-1,450,903.72	-3,722,120.44

BALANCE SHEET FOR 2022 13

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	635,556.80	.00
20	6153	ACCOUNTS RECEIVABLE	948,839.42	948,839.42
		TOTAL ASSETS	1,584,396.22	948,839.42
LIABILITIES				
20	7400	INTERFUND PAYABLES	-635,556.80	-635,556.80
20	7421	ACCOUNTS PAYABLE	.00	-71,636.70
20	7481	DEFERRED REVENUE	-241,645.92	-241,645.92
20	7603	PURCHASE OBLIGATIONS	-1,446,587.44	.01
		TOTAL LIABILITIES	-2,323,790.16	-948,839.41
FUND BALANCE				
20	6302	REVENUES CONTROL	4,352,340.10	.00
20	7602	EXPENDITURES CONTROL	-5,059,533.60	.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	1,446,587.44	-.01
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,446,587.44	-1,446,587.44
20	8770	UNASSIGNED FUND BALANCE	1,446,587.44	1,446,587.44
		TOTAL FUND BALANCE	739,393.94	-.01
		TOTAL LIABILITIES + FUND BALANCE	-1,584,396.22	-948,839.42

BALANCE SHEET FOR 2022 13

FUND: 21 DIST ACTIVITY (SPEC REV ANNUAL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-512.60	6,552.26
21	6130	INTERFUND RECEIVABLES	512.60	.00
		TOTAL ASSETS	.00	6,552.26
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	.00	-34.95
		TOTAL LIABILITIES	.00	-34.95
FUND BALANCE				
21	6302	REVENUES CONTROL	11,438.85	.00
21	7602	EXPENDITURES CONTROL	-4,921.54	.00
21	8770	UNASSIGNED FUND BALANCE	-6,517.31	-6,517.31
		TOTAL FUND BALANCE	.00	-6,517.31
		TOTAL LIABILITIES + FUND BALANCE	.00	-6,552.26

BALANCE SHEET FOR 2022 13

FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-4,842.32	232,569.49
		TOTAL ASSETS	-4,842.32	232,569.49
FUND BALANCE				
25	6302	REVENUES CONTROL	237,411.81	.00
25	8770	UNASSIGNED FUND BALANCE	-232,569.49	-232,569.49
		TOTAL FUND BALANCE	4,842.32	-232,569.49
		TOTAL LIABILITIES + FUND BALANCE	4,842.32	-232,569.49

BALANCE SHEET FOR 2022 13

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	202,680.00	.00
31	7602	EXPENDITURES CONTROL	-202,680.00	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2022 13

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-1,732,474.99	.00
		TOTAL ASSETS	-1,732,474.99	.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	1,856,548.00	.00
	32	7602 EXPENDITURES CONTROL	-124,073.01	.00
		TOTAL FUND BALANCE	1,732,474.99	.00
		TOTAL LIABILITIES + FUND BALANCE	1,732,474.99	.00

LEWIS COUNTY BOARD OF EDUCATION LIVE



BALANCE SHEET FOR 2022 13

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101		CASH IN BANK	15,951,335.43	725,964.71
36	6101	18243	CASH IN BANK	-2,858,465.21	130,220.72
36	6101	20130	CASH IN BANK	-2,136,821.66	266,058.27
36	6101	20137	CASH IN BANK	-4,992,106.51	855,944.56
36	6101	21025	CASH IN BANK	-5,779,068.37	10,350,451.70
36	6101	22149	CASH IN BANK	-149,596.15	-31,102.47
36	6101	22367	CASH IN BANK	-35,277.53	301,232.60
TOTAL ASSETS				.00	12,598,770.09
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	-561,921.04	-1,287,713.61
36	7603		PURCHASE OBLIGATIONS	-10,043,652.09	.00
TOTAL LIABILITIES				-10,605,573.13	-1,287,713.61
FUND BALANCE					
36	6302		REVENUES CONTROL	16,600,446.48	.00
36	7602		EXPENDITURES CONTROL	-14,958,181.92	.00
36	8735		RESTRICTED - FUTURE CONSTRUCTI	310,924.20	310,924.20
36	8735	18243	RESTRICTED-FUTURE CONSTR BG-1	2,795,368.16	-130,220.72
36	8735	20130	RESTRICTED-FUTURE CONSTR BG-1	2,010,285.35	-265,988.27
36	8735	20137	RESTRICTED-FUTURE CONSTR BG-1	4,831,885.10	-855,944.56
36	8735	21025	RESTRICTED-FUTURE CONSTR BG-1	-11,009,430.90	-10,350,451.70
36	8735	22149	RESTRICTED-FUTURE CONSTR BG-1	-19,375.43	-19,375.43
36	8753		ASSIGNED-PURCH OBL - CURRENT	10,043,652.09	.00
TOTAL FUND BALANCE				10,605,573.13	-11,311,056.48
TOTAL LIABILITIES + FUND BALANCE				.00	-12,598,770.09

BALANCE SHEET FOR 2022 13

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	1,732,474.99	4.83
		TOTAL ASSETS	1,732,474.99	4.83
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	-1,732,475.01	.00
40	8736	RESTRICTED - DEBT SERVICE	.00	-4.85
40	8770	UNASSIGNED FUND BALANCE	.02	.02
		TOTAL FUND BALANCE	-1,732,474.99	-4.83
		TOTAL LIABILITIES + FUND BALANCE	-1,732,474.99	-4.83

BALANCE SHEET FOR 2022 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-1,380.73	788,305.52
51	6171	INVENTORIES FOR CONSUMPTION	8,838.00	30,810.00
51	64000	DEFERRED OUTFLOWS OF RESOURCES	-59,622.28	190,513.53
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	-974.23	166,406.77
	TOTAL ASSETS		-53,139.24	1,176,035.82
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-918.54
51	75410	UNFUNDED PENSION LIABILITIES -	86,623.30	-362,540.84
51	7541P	UNFUNDED PENSION LIABILITIES	219,714.20	-1,192,843.01
51	7603	PURCHASE OBLIGATIONS	-920.04	.00
51	77000	DEFERRED INFLOW OF RESOURCES -	-84,173.93	-169,286.81
51	7700P	DEFERRED INFLOW OF RESOURCES -	-167,601.11	-171,862.11
	TOTAL LIABILITIES		53,642.42	-1,897,451.31
FUND BALANCE				
51	6302	REVENUES CONTROL	2,432,012.84	.00
51	7602	EXPENDITURES CONTROL	-1,621,273.13	.00
51	87370	RESTRICTED - OTHER POST EMPLOY	57,172.91	341,314.12
51	8737P	RESTRICTED-OTHER	-51,138.86	1,198,298.35
51	8739	RESTRICTED-NET ASSETS(FD SVC)	-818,196.98	-818,196.98
51	8753	ASSIGNED-PURCH OBL - CURRENT	920.04	.00
	TOTAL FUND BALANCE		-503.18	721,415.49
TOTAL LIABILITIES + FUND BALANCE			53,139.24	-1,176,035.82

LEWIS COUNTY BOARD OF EDUCATION LIVE



BALANCE SHEET FOR 2022 13

FUND: 8		GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
80	6201	LAND		.00	272,556.00
80	6211	LAND IMPROVEMENTS		.00	1,956,874.16
80	6212	A/D - LAND IMPROVEMENTS		-59,006.47	-1,597,548.92
80	6221	BUILDINGS & BLDG. IMPROVEMENTS		.00	41,169,727.25
80	6222	A/D - BUILDINGS & IMPROVEMENTS		-1,052,442.81	-17,138,247.78
80	6231	TECHNOLOGY EQUIPMENT		.00	2,827,180.56
80	6231	3100 TECHNOLOGY EQUIPMENT		.00	-1,262.00
80	6231	3109D TECHNOLOGY EQUIPMENT		.00	-2,720.00
80	6231	3370 TECHNOLOGY EQUIPMENT		.00	-4,256.12
80	6231	3372 TECHNOLOGY EQUIPMENT		.00	-20,603.77
80	6231	3481 TECHNOLOGY EQUIPMENT		.00	-14,712.36
80	6231	3482 TECHNOLOGY EQUIPMENT		.00	-20,007.67
80	6231	3483 TECHNOLOGY EQUIPMENT		.00	-18,003.60
80	6231	3501 TECHNOLOGY EQUIPMENT		.00	-499.00
80	6231	3919 TECHNOLOGY EQUIPMENT		.00	-21,720.00
80	6231	4011 TECHNOLOGY EQUIPMENT		.00	-2,106.40
80	6231	4251C TECHNOLOGY EQUIPMENT		.00	7,415.95
80	6231	4860 TECHNOLOGY EQUIPMENT		.00	3,786.00
80	6231	5089R TECHNOLOGY EQUIPMENT		.00	-4,684.80
80	6231	5321F TECHNOLOGY EQUIPMENT		.00	-4,893.00
80	6231	5500B TECHNOLOGY EQUIPMENT		.00	-18,920.88
80	6231	6941 TECHNOLOGY EQUIPMENT		.00	-1,545.09
80	6232	A/D - TECHNOLOGY EQUIPMENT		-252,663.48	-1,564,657.07
80	6232	3100 A/D - TECHNOLOGY EQUIPMENT		.00	1,262.00
80	6232	3109D A/D - TECHNOLOGY EQUIPMENT		.00	2,176.04
80	6232	3370 A/D - TECHNOLOGY EQUIPMENT		.00	4,256.12
80	6232	3372 A/D - TECHNOLOGY EQUIPMENT		.00	16,139.58
80	6232	3481 A/D - TECHNOLOGY EQUIPMENT		.00	13,994.84
80	6232	3482 A/D - TECHNOLOGY EQUIPMENT		.00	19,294.19
80	6232	3483 A/D - TECHNOLOGY EQUIPMENT		.00	13,802.13
80	6232	3501 A/D - TECHNOLOGY EQUIPMENT		.00	499.00
80	6232	3919 A/D - TECHNOLOGY EQUIPMENT		.00	21,720.00
80	6232	4011 A/D - TECHNOLOGY EQUIPMENT		.00	2,106.40
80	6232	4251C A/D - TECHNOLOGY EQUIPMENT		.00	-7,415.95
80	6232	4860 A/D - TECHNOLOGY EQUIPMENT		.00	-3,786.00
80	6232	5089R A/D - TECHNOLOGY EQUIPMENT		.00	3,591.68
80	6232	5321F A/D - TECHNOLOGY EQUIPMENT		.00	-1,398.00
80	6232	5500B A/D - TECHNOLOGY EQUIPMENT		.00	10,362.21
80	6232	6941 A/D - TECHNOLOGY EQUIPMENT		.00	1,545.09
80	6241	VEHICLES		.00	5,440,683.51
80	6242	A/D - VEHICLES		-400,328.18	-2,910,811.82
80	6251	GENERAL EQUIPMENT		.00	573,989.43
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	-13,070.00
80	6252	A/D - GENERAL EQUIPMENT		-26,675.49	-354,096.33
80	6252	348D A/D - MACHINERY & EQUIPMENT		-539.64	-2,338.44
80	6252	5321F A/D - MACHINERY & EQUIPMENT		.00	-12,489.80
80	6252	5322F A/D - MACHINERY & EQUIPMENT		-2,199.76	-8,517.89
80	6261	CONSTRUCTION WORK IN PROGRESS		14,735,871.22	20,620,734.55

BALANCE SHEET FOR 2022 13

FUND: 8		GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
		TOTAL ASSETS		12,942,015.39	49,258,265.25
FUND BALANCE					
80	6302	REVENUES CONTROL		-40,373.70	.00
80	7602	EXPENDITURES CONTROL		-34,485.35	.00
80	8710	INVESTMENT IN GOVT ASSETS		-12,867,156.34	-48,948,045.22
80	8710	3101 INVESTMENT IN GOVT ASSETS		.00	-14,562.80
80	8710	3103 INVESTMENT IN GOVT ASSETS		.00	-20,864.27
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				-12,942,015.39	-49,109,969.84
TOTAL LIABILITIES + FUND BALANCE				-12,942,015.39	-49,109,969.84

BALANCE SHEET FOR 2022 13

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	-2,208.06	-10,229.27
81	6251	GENERAL EQUIPMENT	.00	970,774.37
81	6252	A/D - GENERAL EQUIPMENT	-43,907.83	-384,077.30
TOTAL ASSETS			-46,115.89	592,611.80
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	46,115.89	-592,611.80
TOTAL FUND BALANCE			46,115.89	-592,611.80
TOTAL LIABILITIES + FUND BALANCE			46,115.89	-592,611.80

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