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ESTILL COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2018

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	188,611.18
INVESTMENTS	2,000,000.00
INVESTMENTS	202,475.65
ACCOUNTS RECEIVABLE	91,257.30
TOTAL ASSETS	2,482,344.13
LIABILITIES	
ACCOUNTS PAYABLE	-108,392.94
ACCR SALARIES & BENEFIT PAYABLE	-64,593.88
FEDERAL REIMB PAYABLE	18,319.19
UNEMPLOYMENT INS. PAYABLE	3,884.57
WORKERS COMP PAYABLE	-161,976.02
FEDERAL TAX WITHHELD PAYABLE	39.69
FICA WITHHELD PAYABLE	9,604.21
STATE TAX WITHHELD PAYABLE	-103,827.37
CERS WITHHELD PAYABLE	23,069.94
PURCHASE OBLIGATIONS	381.21
TOTAL LIABILITIES	-383,491.40
FUND BALANCE	
NONSPENDABLE FUND BALANCE	-5.31
NONSPENDABLE FUND BALANCE	-14.10
NONSPENDABLE FUND BALANCE	4.10
NONSPENDABLE FUND BALANCE	-14.72
NONSPENDABLE FUND BALANCE	-12,010.55
NONSPENDABLE FUND BALANCE	-7,828.87
NONSPENDABLE FUND BALANCE	-69.68
NONSPENDABLE FUND BALANCE	-251.81
NONSPENDABLE FUND BALANCE	-127.19
NONSPENDABLE FUND BALANCE	-19.07
NONSPENDABLE FUND BALANCE	-.19
NONSPENDABLE FUND BALANCE	-9,737.95
NONSPENDABLE FUND BALANCE	-2,220.51
NONSPENDABLE FUND BALANCE	-1,020.58
NONSPENDABLE FUND BALANCE	-2,665.14
NONSPENDABLE FUND BALANCE	-105.15
ASSIGNED-PURCH OBL - CURRENT	-381.21
ASSIGNED-PURCH OBL - PRD 13/YE	-183,617.83
UNASSIGNED FUND BALANCE	-1,878,766.97
TOTAL FUND BALANCE FOR FUND 1	-2,098,852.73

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-744,064.28
ACCOUNTS RECEIVABLE	1,189,211.93
TOTAL ASSETS	445,147.65
LIABILITIES	
ACCOUNTS PAYABLE	-37,844.26
DEFERRED REVENUE	-407,303.39
TOTAL LIABILITIES	-445,147.65

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	101,010.28
TOTAL ASSETS	101,010.28
LIABILITIES	
PURCHASE OBLIGATIONS	7,617.66
TOTAL LIABILITIES	7,617.66
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-108,627.94
TOTAL FUND BALANCE FOR FUND 310	-108,627.94

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	238,669.95
TOTAL ASSETS	238,669.95
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-238,669.95
TOTAL FUND BALANCE FOR FUND 320	-238,669.95

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	6,258,623.75
TOTAL ASSETS	6,258,623.75
LIABILITIES	
ACCOUNTS PAYABLE	-107,409.97
PURCHASE OBLIGATIONS	-7,617.66
TOTAL LIABILITIES	-115,027.63
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-6,143,596.12
TOTAL FUND BALANCE FOR FUND 360	-6,143,596.12

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	314,059.56
CASH WITH FISCAL AGENTS	118,946.30
CASH WITH FISCAL AGENTS	52,854.00
TOTAL ASSETS	485,859.86
FUND BALANCE	
RESTRICTED - OTHER	-574,212.03
ASSIGNED-PURCH OBL - PRD 13/YE	88,352.17
TOTAL FUND BALANCE FOR FUND 400	-485,859.86

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	293,228.64
ACCOUNTS RECEIVABLE	1,112.56
INVENTORIES FOR CONSUMPTION	7,863.60
DEFERRED OUTFLOWS OF RESOURCES	64,204.00
TOTAL ASSETS	366,408.80
LIABILITIES	
ACCOUNTS PAYABLE	-3,493.40
UNFUNDED PENSION LIABILITY	-265,960.00
DEFERRED INFLOWS	-3,695.00
TOTAL LIABILITIES	-273,148.40
FUND BALANCE	
UNRESTRICTED NET ASSETS	-298,711.40
RESTRICTED-OTHER-PENSION	205,451.00
TOTAL FUND BALANCE FOR FUND 51	-93,260.40

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FISCAL AGENT-SCHOLARSHIPS (7001)	ACCOUNT BALANCE
LIABILITIES	
PURCHASE OBLIGATIONS	-500.00
TOTAL LIABILITIES	-500.00
FUND BALANCE	
ASSIGNED-PURCH OBL - CURRENT	500.00
ASSIGNED-PURCH OBL - PRD 13/YE	-500.00
UNASSIGNED FUND BALANCE	500.00
TOTAL FUND BALANCE FOR FUND 7001	500.00



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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	462,929.81
LAND IMPROVEMENTS	1,170,421.22
ACCUM DEP-LAND IMPROVEMENTS	-889,269.09
BUILDING & BLDGING IMPROVEMENT	41,839,048.83
ACCUM DEP-BUILDINGS & IMPROVE	-8,776,557.61
TECHNOLOGY EQUIPMENT	3,113,570.31
ACCUM DEP-TECHNOLOGY	-2,936,667.57
VEHICLES	3,010,708.87
ACCUM DEP-VEHICLES	-2,661,622.06
GENERAL EQUIPMENT	633,821.57
ACCUM DEP-GENERAL EQUIPMENT	-533,484.09
CONSTRUCTION WORK IN PROGRESS	2,262,899.52
ACCUM DEP-CONST IN PROGRESS	-1,648.78
TOTAL ASSETS	36,694,150.93
LIABILITIES	
ACCUM DEP-LAND	-40.04
TOTAL LIABILITIES	-40.04
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-36,693,611.89
INVESTMENTS BUSINESS ASSETS	-499.00
TOTAL FUND BALANCE FOR FUND 8	-36,694,110.89

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<b>FOOD SERVICE ASSETS (81)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
TECHNOLOGY EQUIPMENT	107,327.35
ACCUM DEP-TECHNOLOGY	-94,334.20
VEHICLES	38,239.61
ACCUM DEP-VEHICLES	-38,239.61
GENERAL EQUIPMENT	335,116.26
ACCUM DEP-GENERAL EQUIPMENT	-331,588.64
TOTAL ASSETS	16,520.77
<b>FUND BALANCE</b>	
INVESTMENTS BUSINESS ASSETS	-16,520.77
TOTAL FUND BALANCE FOR FUND 81	-16,520.77

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FOOD SERVICE ASSETS (81)

ACCOUNT  
BALANCE

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