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*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	613,764.68	783,915.18
10	6111	INVESTMENTS	.00	212,256.40
10	6111CD	CDARS INVESTMENT	.00	218,706.20
10	6151	LOANS RECEIVABLE	-138,116.31	.00
10	6153	ACCOUNTS RECEIVABLE	-129,906.37	51,561.98
TOTAL ASSETS			345,742.00	1,266,439.76
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	990.43	.00
10	7422	JUDGMENTS PAYABLE	.00	-25,229.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	448.64	-13,375.02
10	7461U	ACCURED SAL BEN PAY UNEMPLOY	-83.03	-83.03
10	7461WC	ACCR SAL BENEFIT PAY WORK COMP	-1,628.24	-1,628.24
10	7603	PURCHASE OBLIGATIONS	186,640.53	186,640.53
TOTAL LIABILITIES			186,368.33	146,325.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,790,938.54	-1,790,938.54
10	7602	EXPENDITURES CONTROL	577,211.65	577,211.65
10	8732	RESTRICTED SICK LEAVE	.00	-55,102.00
10	8741	COMMITTED - SITE-BASED CFWD	41,694.04	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-186,640.53	-186,640.53
10	8770	UNASSIGNED FUND BALANCE	826,563.05	42,704.42
TOTAL FUND BALANCE			-532,110.33	-1,412,765.00
TOTAL LIABILITIES + FUND BALANCE			-345,742.00	-1,266,439.76

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	29,964.74	29,964.74
20	6153	ACCOUNTS RECEIVABLE	-330,742.06	.00
TOTAL ASSETS			-300,777.32	29,964.74
LIABILITIES				
20	7401	INTERFUND LOANS PAYABLE	138,116.31	.00
20	7481	DEFERRED REVENUE	192,625.75	.00
20	7603	PURCHASE OBLIGATIONS	54,910.17	54,910.17
TOTAL LIABILITIES			385,652.23	54,910.17
FUND BALANCE				
20	6302	REVENUES CONTROL	-128,864.22	-128,864.22
20	7602	EXPENDITURES CONTROL	98,899.48	98,899.48
20	8753	ASSIGNED-PURCH OBL - CURRENT	-54,910.17	-54,910.17
TOTAL FUND BALANCE			-84,874.91	-84,874.91
TOTAL LIABILITIES + FUND BALANCE			300,777.32	-29,964.74

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FUND: 22 DISTRICT ACTIVITY MULTI YEAR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	.00	1,564.76
22	6153	ACCOUNTS RECEIVABLE	-1,362.60	.00
TOTAL ASSETS			-1,362.60	1,564.76
LIABILITIES				
22	7481	DEFERRED REVENUE	2,927.36	.00
TOTAL LIABILITIES			2,927.36	.00
FUND BALANCE				
22	6302	REVENUES CONTROL	-1,564.76	-1,564.76
TOTAL FUND BALANCE			-1,564.76	-1,564.76
TOTAL LIABILITIES + FUND BALANCE			1,362.60	-1,564.76

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	103,550.00	113,888.70
	TOTAL ASSETS		103,550.00	113,888.70
FUND BALANCE				
31	6302	REVENUES CONTROL	-103,550.00	-103,550.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-4,851.70
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-5,487.00
	TOTAL FUND BALANCE		-103,550.00	-113,888.70
TOTAL LIABILITIES + FUND BALANCE			-103,550.00	-113,888.70

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	21,276.12	61,000.56
	TOTAL ASSETS		21,276.12	61,000.56
FUND BALANCE				
32	6302	REVENUES CONTROL	-281,792.00	-281,792.00
32	7602	EXPENDITURES CONTROL	260,515.88	260,515.88
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-7,784.64
32	8737	RESTRICTED - OTHER	.00	-16,516.80
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-15,423.00
	TOTAL FUND BALANCE		-21,276.12	-61,000.56
TOTAL LIABILITIES + FUND BALANCE			<u>-21,276.12</u>	<u>-61,000.56</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	322,415.91
		TOTAL ASSETS	.00	322,415.91
FUND BALANCE				
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-322,415.91
		TOTAL FUND BALANCE	.00	-322,415.91
		TOTAL LIABILITIES + FUND BALANCE	.00	-322,415.91

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-260,515.88	-260,515.88
40	7602	EXPENDITURES CONTROL	260,515.88	260,515.88
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	37,145.02	366,873.39
51	6153	ACCOUNTS RECEIVABLE	-52,468.28	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,732.84
51	6252	A/D - GENERAL EQUIPMENT	.00	-.05
51	64000	DEFERRED OUTFLOWS-OPEB LIAB	.00	80,753.00
51	6400P	DEF OUTFLOW-PENS LIABILITY	.00	279,774.79
TOTAL ASSETS			-15,323.26	751,133.97
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-295,123.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-859,280.00
51	7603	PURCHASE OBLIGATIONS	149,346.51	149,346.51
51	77000	DEFER INFLOW RES PENSION LIAB	.00	-15,452.00
51	7700P	DEF INFLOW-PENSION LIABILITY	.00	-104,844.00
TOTAL LIABILITIES			149,346.51	-1,125,352.49
FUND BALANCE				
51	6302	REVENUES CONTROL	-894,060.37	-894,060.37
51	7602	EXPENDITURES CONTROL	15,401.35	15,401.35
51	87370	RESTRICTED-OPEB LIAB ENTERPRIS	.00	229,822.00
51	8737P	NET PENSION LIABILITY	.00	684,349.21
51	8739	RESTRICTED-NET ASSETS	893,982.28	488,052.84
51	8753	ASSIGNED-PURCH OBL - CURRENT	-149,346.51	-149,346.51
TOTAL FUND BALANCE			-134,023.25	374,218.52
TOTAL LIABILITIES + FUND BALANCE			===== 15,323.26 =====	===== -751,133.97 =====

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FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	-4,000.00	6,156.64
70	6111	HHPS	INVESTMENTS	.00	167,803.20
TOTAL ASSETS				-4,000.00	173,959.84
FUND BALANCE					
70	6302		REVENUES CONTROL	-11,156.64	-11,156.64
70	7602		EXPENDITURES CONTROL	5,000.00	5,000.00
70	8737		RESTRICTED - OTHER	.00	-167,803.20
70	8737S		RESTRICTED OTHER SPENDABLE	10,156.64	.00
TOTAL FUND BALANCE				4,000.00	-173,959.84
TOTAL LIABILITIES + FUND BALANCE				4,000.00	-173,959.84

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,220,539.00
80	6211	LAND IMPROVEMENTS	.00	1,067,294.38
80	6212	A/D - LAND IMPROVEMENTS	.00	-1,051,166.92
80	6221	BUILDINGS AND IMPROVEMENTS	.00	35,984,660.23
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-13,884,749.76
80	6231	TECHNOLOGY EQUIPMENT	.00	678,832.35
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-562,366.09
80	6241	VEHICLES	.00	3,595,581.00
80	6242	A/D - VEHICLES	.00	-2,499,403.15
80	6251	GENERAL EQUIPMENT	.00	1,025,258.39
80	6252	A/D - GENERAL EQUIPMENT	.00	-709,074.92
TOTAL ASSETS			.00	24,865,404.51
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-24,865,404.51
TOTAL FUND BALANCE			.00	-24,865,404.51
TOTAL LIABILITIES + FUND BALANCE			.00	-24,865,404.51

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6241	VEHICLES	.00	8,800.00
81	6242	A/D - VEHICLES	.00	-8,800.00
81	6251	GENERAL EQUIPMENT	.00	605,008.13
81	6252	A/D - GENERAL EQUIPMENT	.00	-520,122.22
TOTAL ASSETS			.00	84,885.91
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-84,885.91
TOTAL FUND BALANCE			.00	-84,885.91
TOTAL LIABILITIES + FUND BALANCE			.00	-84,885.91

** END OF REPORT - Generated by Andrew Wells **