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\*\*\* POWELL COUNTY MUNIS SYSTEM \*\*\*  
BALANCE SHEET FOR 2019 4

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-24,007.35	468,658.08
10	6111	INVESTMENTS	.00	212,256.40
10	6111CD	CDARS INVESTMENT	.00	218,706.20
10	6153	ACCOUNTS RECEIVABLE	.00	51,561.98
TOTAL ASSETS			-24,007.35	951,182.66
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	162.43	.00
10	7422	JUDGMENTS PAYABLE	.00	-25,229.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	205.84	-13,479.29
10	7461U	ACCURED SAL BEN PAY UNEMPLOY	-493.60	-2,086.36
10	7461WC	ACCR SAL BENEFIT PAY WORK COMP	-5,852.34	-18,503.90
10	7603	PURCHASE OBLIGATIONS	18,593.99	111,006.77
TOTAL LIABILITIES			12,616.32	51,708.22
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,077,360.91	-4,962,250.88
10	7602	EXPENDITURES CONTROL	1,107,345.93	4,082,764.35
10	8732	RESTRICTED SICK LEAVE	.00	-55,102.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-18,593.99	-111,006.77
10	8770	UNASSIGNED FUND BALANCE	.00	42,704.42
TOTAL FUND BALANCE			11,391.03	-1,002,890.88
TOTAL LIABILITIES + FUND BALANCE			24,007.35	-951,182.66

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	34,256.54	-87,989.84
		TOTAL ASSETS	<u>34,256.54</u>	<u>-87,989.84</u>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	23,452.55	106,031.19
		TOTAL LIABILITIES	<u>23,452.55</u>	<u>106,031.19</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-273,211.45	-755,875.98
20	7602	EXPENDITURES CONTROL	238,954.91	843,865.82
20	8753	ASSIGNED-PURCH OBL - CURRENT	-23,452.55	-106,031.19
		TOTAL FUND BALANCE	<u>-57,709.09</u>	<u>-18,041.35</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-34,256.54</u></u>	<u><u>87,989.84</u></u>

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FUND: 22 DISTRICT ACTIVITY MULTI YEAR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-3,305.82	1,680.53
		TOTAL ASSETS	-3,305.82	1,680.53
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-3,305.82	112.75
		TOTAL LIABILITIES	-3,305.82	112.75
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-112.75	-5,099.10
22	7602	EXPENDITURES CONTROL	3,418.57	3,418.57
22	8753	ASSIGNED-PURCH OBL - CURRENT	3,305.82	-112.75
		TOTAL FUND BALANCE	6,611.64	-1,793.28
		TOTAL LIABILITIES + FUND BALANCE	3,305.82	-1,680.53

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	113,888.70
	TOTAL ASSETS		.00	113,888.70
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.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		.00	-113,888.70
TOTAL LIABILITIES + FUND BALANCE			.00	-113,888.70

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	-281,391.66
	TOTAL ASSETS		.00	-281,391.66
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-281,792.00
32	7602	EXPENDITURES CONTROL	.00	602,908.10
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		.00	281,391.66
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== 281,391.66

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>ASSETS</b>				
40	6101	CASH IN BANK	-70,757.77	-72,389.59
		TOTAL ASSETS	-70,757.77	-72,389.59
<b>LIABILITIES</b>				
40	7603	PURCHASE OBLIGATIONS	-46,151.80	.00
		TOTAL LIABILITIES	-46,151.80	.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-602,908.10
40	7602	EXPENDITURES CONTROL	70,757.77	675,297.69
40	8753	ASSIGNED-PURCH OBL - CURRENT	46,151.80	.00
		TOTAL FUND BALANCE	116,909.57	72,389.59
		TOTAL LIABILITIES + FUND BALANCE	70,757.77	72,389.59

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-9,540.58	202,651.19
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,732.84
51	6252	A/D - GENERAL EQUIPMENT	.00	-.05
51	6400O	DEFERRED OUTFLOWS-OPEB LIAB	.00	80,753.00
51	6400P	DEF OUTFLOW-PENS LIABILITY	.00	279,774.79
TOTAL ASSETS			-9,540.58	586,911.77
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-295,123.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-859,280.00
51	7603	PURCHASE OBLIGATIONS	-94,066.80	78,360.90
51	7700O	DEFER INFLOW RES PENSION LIAB	.00	-15,452.00
51	7700P	DEF INFLOW-PENSION LIABILITY	.00	-104,844.00
TOTAL LIABILITIES			-94,066.80	-1,196,338.10
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-154,336.25	-1,228,374.28
51	7602	EXPENDITURES CONTROL	163,876.83	513,937.46
51	8737O	RESTRICTED-OPEB LIAB ENTERPRIS	.00	229,822.00
51	8737P	NET PENSION LIABILITY	.00	684,349.21
51	8739	RESTRICTED-NET ASSETS	.00	488,052.84
51	8753	ASSIGNED-PURCH OBL - CURRENT	94,066.80	-78,360.90
TOTAL FUND BALANCE			103,607.38	609,426.33
TOTAL LIABILITIES + FUND BALANCE			<u>9,540.58</u>	<u>-586,911.77</u>



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FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
70	6101		CASH IN BANK	436.08	7,494.00
70	6111	HHPS	INVESTMENTS	.00	167,803.20
TOTAL ASSETS				436.08	175,297.20
<b>FUND BALANCE</b>					
70	6302		REVENUES CONTROL	-436.08	-12,494.00
70	7602		EXPENDITURES CONTROL	.00	5,000.00
70	8737		RESTRICTED - OTHER	.00	-167,803.20
TOTAL FUND BALANCE				-436.08	-175,297.20
TOTAL LIABILITIES + FUND BALANCE				-436.08	-175,297.20

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>ASSETS</b>				
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 \*\*