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\*\*\* POWELL COUNTY MUNIS SYSTEM \*\*\*  
BALANCE SHEET FOR 2019 3

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| FUND: 1 GENERAL FUND             |        |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |        |                                 |                          |                    |
| 10                               | 6101   | CASH IN BANK                    | -158,163.98              | 492,665.43         |
| 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                     |        |                                 | -158,163.98              | 975,190.01         |
| <b>LIABILITIES</b>               |        |                                 |                          |                    |
| 10                               | 7421   | ACCOUNTS PAYABLE                | -162.43                  | -162.43            |
| 10                               | 7422   | JUDGMENTS PAYABLE               | .00                      | -25,229.00         |
| 10                               | 7461   | ACCR SALARIES & BENEFIT PAYABLE | 1,480.17                 | -13,685.13         |
| 10                               | 7461U  | ACCURED SAL BEN PAY UNEMPLOY    | -744.87                  | -1,592.76          |
| 10                               | 7461WC | ACCR SAL BENEFIT PAY WORK COMP  | -5,687.12                | -12,651.56         |
| 10                               | 7603   | PURCHASE OBLIGATIONS            | -98,973.24               | 92,412.78          |
| TOTAL LIABILITIES                |        |                                 | -104,087.49              | 39,091.90          |
| <b>FUND BALANCE</b>              |        |                                 |                          |                    |
| 10                               | 6302   | REVENUES CONTROL                | -1,048,796.67            | -3,884,889.97      |
| 10                               | 7602   | EXPENDITURES CONTROL            | 1,212,074.90             | 2,975,418.42       |
| 10                               | 8732   | RESTRICTED SICK LEAVE           | .00                      | -55,102.00         |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT    | 98,973.24                | -92,412.78         |
| 10                               | 8770   | UNASSIGNED FUND BALANCE         | .00                      | 42,704.42          |
| TOTAL FUND BALANCE               |        |                                 | 262,251.47               | -1,014,281.91      |
| TOTAL LIABILITIES + FUND BALANCE |        |                                 | 158,163.98               | -975,190.01        |

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| FUND: 2 SPECIAL REVENUE |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>           |      |                                  |                          |                    |
| 20                      | 6101 | CASH IN BANK                     | -33,570.76               | -122,246.38        |
|                         |      | TOTAL ASSETS                     | -33,570.76               | -122,246.38        |
| <b>LIABILITIES</b>      |      |                                  |                          |                    |
| 20                      | 7603 | PURCHASE OBLIGATIONS             | -59,244.69               | 82,578.64          |
|                         |      | TOTAL LIABILITIES                | -59,244.69               | 82,578.64          |
| <b>FUND BALANCE</b>     |      |                                  |                          |                    |
| 20                      | 6302 | REVENUES CONTROL                 | -255,886.50              | -482,664.53        |
| 20                      | 7602 | EXPENDITURES CONTROL             | 289,457.26               | 604,910.91         |
| 20                      | 8753 | ASSIGNED-PURCH OBL - CURRENT     | 59,244.69                | -82,578.64         |
|                         |      | TOTAL FUND BALANCE               | 92,815.45                | 39,667.74          |
|                         |      | TOTAL LIABILITIES + FUND BALANCE | 33,570.76                | 122,246.38         |

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| FUND: 22 DISTRICT ACTIVITY MULTI YEAR |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE      |
|---------------------------------------|------|----------------------------------|--------------------------|-------------------------|
| <b>ASSETS</b>                         |      |                                  |                          |                         |
| 22                                    | 6101 | CASH IN BANK                     | 3,421.59                 | 4,986.35                |
|                                       |      | TOTAL ASSETS                     | <u>3,421.59</u>          | <u>4,986.35</u>         |
| <b>LIABILITIES</b>                    |      |                                  |                          |                         |
| 22                                    | 7603 | PURCHASE OBLIGATIONS             | 3,316.98                 | 3,418.57                |
|                                       |      | TOTAL LIABILITIES                | <u>3,316.98</u>          | <u>3,418.57</u>         |
| <b>FUND BALANCE</b>                   |      |                                  |                          |                         |
| 22                                    | 6302 | REVENUES CONTROL                 | -3,421.59                | -4,986.35               |
| 22                                    | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -3,316.98                | -3,418.57               |
|                                       |      | TOTAL FUND BALANCE               | <u>-6,738.57</u>         | <u>-8,404.92</u>        |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | <u><u>-3,421.59</u></u>  | <u><u>-4,986.35</u></u> |

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| FUND: 310 CAPITAL OUTLAY FUND    |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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<br>FOR PERIOD | ACCOUNT<br>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<br>FOR PERIOD | ACCOUNT<br>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<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 40                          | 6101 | CASH IN BANK                     | -500.00                  | -1,631.82          |
|                             |      | TOTAL ASSETS                     | -500.00                  | -1,631.82          |
| <b>LIABILITIES</b>          |      |                                  |                          |                    |
| 40                          | 7603 | PURCHASE OBLIGATIONS             | 46,151.80                | 46,151.80          |
|                             |      | TOTAL LIABILITIES                | 46,151.80                | 46,151.80          |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 40                          | 6302 | REVENUES CONTROL                 | .00                      | -602,908.10        |
| 40                          | 7602 | EXPENDITURES CONTROL             | 500.00                   | 604,539.92         |
| 40                          | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -46,151.80               | -46,151.80         |
|                             |      | TOTAL FUND BALANCE               | -45,651.80               | -44,519.98         |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | 500.00                   | 1,631.82           |

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| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | 6,533.20                 | 212,191.77         |
| 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                     |       |                                | 6,533.20                 | 596,452.35         |
| <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           | 6,823.96                 | 172,427.70         |
| 51                               | 7700O | DEFER INFLOW RES PENSION LIAB  | .00                      | -15,452.00         |
| 51                               | 7700P | DEF INFLOW-PENSION LIABILITY   | .00                      | -104,844.00        |
| TOTAL LIABILITIES                |       |                                | 6,823.96                 | -1,102,271.30      |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -162,052.73              | -1,074,038.03      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 155,519.53               | 350,060.63         |
| 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   | -6,823.96                | -172,427.70        |
| TOTAL FUND BALANCE               |       |                                | -13,357.16               | 505,818.95         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | <u>-6,533.20</u>         | <u>-596,452.35</u> |



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| FUND: 7000 TRUST/AGENCY FUNDS    |      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |      |                      |                          |                    |
| 70                               | 6101 |      | CASH IN BANK         | .00                      | 7,057.92           |
| 70                               | 6111 | HHPS | INVESTMENTS          | .00                      | 167,803.20         |
| TOTAL ASSETS                     |      |      |                      | .00                      | 174,861.12         |
| <b>FUND BALANCE</b>              |      |      |                      |                          |                    |
| 70                               | 6302 |      | REVENUES CONTROL     | .00                      | -12,057.92         |
| 70                               | 7602 |      | EXPENDITURES CONTROL | .00                      | 5,000.00           |
| 70                               | 8737 |      | RESTRICTED - OTHER   | .00                      | -167,803.20        |
| TOTAL FUND BALANCE               |      |      |                      | .00                      | -174,861.12        |
| TOTAL LIABILITIES + FUND BALANCE |      |      |                      | .00                      | -174,861.12        |

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| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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<br>FOR PERIOD | ACCOUNT<br>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 \*\*