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*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2018 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	.00	170,150.50
10	6111	INVESTMENTS	-37,743.60	212,256.40
10	6111CD	CDARS INVESTMENT	-31,293.80	218,706.20
10	6151	LOANS RECEIVABLE	-71.32	138,116.31
10	6153	ACCOUNTS RECEIVABLE	181,468.35	181,468.35
TOTAL ASSETS			112,359.63	920,697.76
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-990.43
10	7422	JUDGMENTS PAYABLE	-25,229.00	-25,229.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-13,823.66
TOTAL LIABILITIES			-25,229.00	-40,043.09
FUND BALANCE				
10	6302	REVENUES CONTROL	18,634,739.56	.00
10	7602	EXPENDITURES CONTROL	-17,907,330.52	.00
10	8732	RESTRICTED SICK LEAVE	11,013.00	-55,102.00
10	8741	COMMITTED - SITE-BASED CFWD	-41,694.04	-41,694.04
10	8770	UNASSIGNED FUND BALANCE	-783,858.63	-783,858.63
TOTAL FUND BALANCE			-87,130.63	-880,654.67
TOTAL LIABILITIES + FUND BALANCE			-112,359.63	-920,697.76

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6153	ACCOUNTS RECEIVABLE	330,742.06	330,742.06
		TOTAL ASSETS	<u>330,742.06</u>	<u>330,742.06</u>
LIABILITIES				
20	7401	INTERFUND LOANS PAYABLE	71.32	-138,116.31
20	7481	DEFERRED REVENUE	-192,625.75	-192,625.75
		TOTAL LIABILITIES	<u>-192,554.43</u>	<u>-330,742.06</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	3,136,212.17	.00
20	7602	EXPENDITURES CONTROL	-3,274,399.80	.00
		TOTAL FUND BALANCE	<u>-138,187.63</u>	<u>.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-330,742.06</u></u>	<u><u>-330,742.06</u></u>

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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	1,362.60
TOTAL ASSETS			1,362.60	2,927.36
LIABILITIES				
22	7481	DEFERRED REVENUE	-2,927.36	-2,927.36
TOTAL LIABILITIES			-2,927.36	-2,927.36
FUND BALANCE				
22	6302	REVENUES CONTROL	15,847.51	.00
22	7602	EXPENDITURES CONTROL	-14,282.75	.00
TOTAL FUND BALANCE			1,564.76	.00
TOTAL LIABILITIES + FUND BALANCE			-1,362.60	-2,927.36

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	10,338.70
	TOTAL ASSETS		.00	10,338.70
FUND BALANCE				
31	6302	REVENUES CONTROL	209,713.00	.00
31	7602	EXPENDITURES CONTROL	-209,713.00	.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	-10,338.70
TOTAL LIABILITIES + FUND BALANCE			.00	-10,338.70

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	39,724.44
	TOTAL ASSETS		.00	39,724.44
FUND BALANCE				
32	6302	REVENUES CONTROL	821,024.00	.00
32	7602	EXPENDITURES CONTROL	-804,507.20	.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-7,784.64
32	8737	RESTRICTED - OTHER	-16,516.80	-16,516.80
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-15,423.00
	TOTAL FUND BALANCE		.00	-39,724.44
TOTAL LIABILITIES + FUND BALANCE			.00	-39,724.44

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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	7602	EXPENDITURES CONTROL	-937,706.84	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	937,706.84	-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	1,519,660.26	.00
40	7602	EXPENDITURES CONTROL	-1,519,660.26	.00
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	.00	329,728.37
51	6153	ACCOUNTS RECEIVABLE	52,468.28	52,468.28
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,732.84
51	6252	A/D - GENERAL EQUIPMENT	-.05	-.05
51	6400	DEFERRED OUTFLOW OF RESOURCES	-85,910.79	.00
51	6400O	DEFERRED OUTFLOWS-OPEB LIAB	80,753.00	80,753.00
51	6400P	DEF OUTFLOW-PENS LIABILITY	279,774.79	279,774.79
TOTAL ASSETS			327,085.23	766,457.23
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITY	65,229.00	.00
51	7541O	UNFUNDED OPEB LIABILITIES	-295,123.00	-295,123.00
51	7541P	UNFUNDED PENSION LIABILITY	-859,280.00	-859,280.00
51	7700O	DEFER INFLOW RES PENSION LIAB	-15,452.00	-15,452.00
51	7700P	DEF INFLOW-PENSION LIABILITY	-104,844.00	-104,844.00
TOTAL LIABILITIES			-1,209,470.00	-1,274,699.00
FUND BALANCE				
51	6302	REVENUES CONTROL	2,187,148.31	.00
51	7602	EXPENDITURES CONTROL	-1,824,515.60	.00
51	8737O	RESTRICTED-OPEB LIAB ENTERPRIS	229,822.00	229,822.00
51	8737P	NET PENSION LIABILITY	216,978.21	684,349.21
51	8739	RESTRICTED-NET ASSETS	72,951.85	-405,929.44
TOTAL FUND BALANCE			882,384.77	508,241.77
TOTAL LIABILITIES + FUND BALANCE			===== -327,085.23 =====	===== -766,457.23 =====

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FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	.00	10,156.64
70	6111	HHPS	INVESTMENTS	.00	167,803.20
TOTAL ASSETS				.00	177,959.84
FUND BALANCE					
70	6302		REVENUES CONTROL	14,859.45	.00
70	7602		EXPENDITURES CONTROL	-6,000.00	.00
70	8737		RESTRICTED - OTHER	1,297.19	-167,803.20
70	8737S		RESTRICTED OTHER SPENDABLE	-10,156.64	-10,156.64
TOTAL FUND BALANCE				.00	-177,959.84
TOTAL LIABILITIES + FUND BALANCE				.00	-177,959.84

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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	7602	EXPENDITURES CONTROL	-1,009,300.17	.00
80	8710	INVESTMENT IN GOVT ASSETS	1,009,300.17	-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	7602	EXPENDITURES CONTROL	-13,147.05	.00
81	8711	INVESTMENT IN BUSINESS ASSETS	13,147.05	-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 **