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\*\*\* POWELL COUNTY MUNIS SYSTEM \*\*\*  
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-133,504.98	1,595,842.14
10	6111	INVESTMENTS	.00	212,853.79
10	6111CD	CDARS INVESTMENT	.00	218,706.20
10	6153	ACCOUNTS RECEIVABLE	.00	51,561.98
TOTAL ASSETS			-133,504.98	2,078,964.11
<b>LIABILITIES</b>				
10	7422	JUDGMENTS PAYABLE	.00	-25,229.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	13,939.75	.00
10	7461U	ACCURED SAL BEN PAY UNEMPLOY	-10,317.12	-13,194.22
10	7461WC	ACCR SAL BENEFIT PAY WORK COMP	-5,424.77	-35,354.81
10	7603	PURCHASE OBLIGATIONS	-15,835.38	79,465.10
TOTAL LIABILITIES			-17,637.52	5,687.07
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,007,404.18	-9,608,441.19
10	7602	EXPENDITURES CONTROL	1,142,711.30	7,615,652.69
10	8732	RESTRICTED SICK LEAVE	.00	-55,102.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	15,835.38	-79,465.10
10	8770	UNASSIGNED FUND BALANCE	.00	42,704.42
TOTAL FUND BALANCE			151,142.50	-2,084,651.18
TOTAL LIABILITIES + FUND BALANCE			=====133,504.98=====	===== -2,078,964.11 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-49,877.97	1,158.16
		TOTAL ASSETS	-49,877.97	1,158.16
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	52,158.78	108,645.31
		TOTAL LIABILITIES	52,158.78	108,645.31
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-148,825.00	-1,513,093.23
20	7602	EXPENDITURES CONTROL	198,702.97	1,511,935.07
20	8753	ASSIGNED-PURCH OBL - CURRENT	-52,158.78	-108,645.31
		TOTAL FUND BALANCE	-2,280.81	-109,803.47
		TOTAL LIABILITIES + FUND BALANCE	49,877.97	-1,158.16

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FUND: 22 DISTRICT ACTIVITY MULTI YEAR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-423.13	790.41
		TOTAL ASSETS	-423.13	790.41
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	-365.24	528.20
		TOTAL LIABILITIES	-365.24	528.20
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-457.41	-5,858.06
22	7602	EXPENDITURES CONTROL	880.54	5,067.65
22	8753	ASSIGNED-PURCH OBL - CURRENT	365.24	-528.20
		TOTAL FUND BALANCE	788.37	-1,318.61
		TOTAL LIABILITIES + FUND BALANCE	423.13	-790.41

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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	26,129.34
	TOTAL ASSETS		.00	26,129.34
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-589,313.00
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	-26,129.34
TOTAL LIABILITIES + FUND BALANCE			.00	-26,129.34

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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	.00	-126,741.48
		TOTAL ASSETS	.00	-126,741.48
<b>LIABILITIES</b>				
40	7603	PURCHASE OBLIGATIONS	13,892.52	13,892.52
		TOTAL LIABILITIES	13,892.52	13,892.52
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-602,908.10
40	7602	EXPENDITURES CONTROL	.00	729,649.58
40	8753	ASSIGNED-PURCH OBL - CURRENT	-13,892.52	-13,892.52
		TOTAL FUND BALANCE	-13,892.52	112,848.96
		TOTAL LIABILITIES + FUND BALANCE	.00	126,741.48

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-13,682.30	201,962.83
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			-13,682.30	586,223.41
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-295,123.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-859,280.00
51	7603	PURCHASE OBLIGATIONS	3,893.90	12,478.37
51	77000	DEFER INFLOW RES PENSION LIAB	.00	-15,452.00
51	7700P	DEF INFLOW-PENSION LIABILITY	.00	-104,844.00
TOTAL LIABILITIES			3,893.90	-1,262,220.63
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-108,720.59	-1,649,685.67
51	7602	EXPENDITURES CONTROL	122,402.89	935,937.21
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	-3,893.90	-12,478.37
TOTAL FUND BALANCE			9,788.40	675,997.22
TOTAL LIABILITIES + FUND BALANCE			<u>13,682.30</u>	<u>-586,223.41</u>



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FUND: 7000 TRUST/AGENCY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
70	6101		CASH IN BANK	450.64	8,831.36
70	6111	HHPS	INVESTMENTS	.00	167,803.20
TOTAL ASSETS				<u>450.64</u>	<u>176,634.56</u>
<b>FUND BALANCE</b>					
70	6302		REVENUES CONTROL	-450.64	-13,831.36
70	7602		EXPENDITURES CONTROL	.00	5,000.00
70	8737		RESTRICTED - OTHER	.00	-167,803.20
TOTAL FUND BALANCE				<u>-450.64</u>	<u>-176,634.56</u>
TOTAL LIABILITIES + FUND BALANCE				<u><u>-450.64</u></u>	<u><u>-176,634.56</u></u>

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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 \*\*