

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 1
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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|-----------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 98,451.71 | 2,364,036.14 |
| 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 | | | <u>98,451.71</u> | <u>2,846,560.72</u> |
| LIABILITIES | | | | |
| 10 | 7422 | JUDGMENTS PAYABLE | .00 | -25,229.00 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -184.28 | -16,378.41 |
| 10 | 7461H | HI EMPLOYER COST | .00 | -175.00 |
| 10 | 7461U | ACCURED SAL BEN PAY UNEMPLOY | -1,835.90 | -23,452.82 |
| 10 | 7461WC | ACCR SAL BENEFIT PAY WORK COMP | -5,444.07 | 23,464.80 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -20,316.68 | 55,860.32 |
| TOTAL LIABILITIES | | | <u>-27,780.93</u> | <u>14,089.89</u> |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,238,690.75 | -13,679,538.81 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,147,703.29 | 10,929,850.52 |
| 10 | 8732 | RESTRICTED SICK LEAVE | .00 | -55,102.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 20,316.68 | -55,860.32 |
| TOTAL FUND BALANCE | | | <u>-70,670.78</u> | <u>-2,860,650.61</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-98,451.71</u></u> | <u><u>-2,846,560.72</u></u> |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -58,022.98 | -179,565.21 |
| | | TOTAL ASSETS | -58,022.98 | -179,565.21 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | -995.25 | -995.25 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 21,431.35 | 108,151.01 |
| | | TOTAL LIABILITIES | 20,436.10 | 107,155.76 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -210,118.00 | -2,186,349.28 |
| 20 | 7602 | EXPENDITURES CONTROL | 269,136.23 | 2,366,909.74 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -21,431.35 | -108,151.01 |
| | | TOTAL FUND BALANCE | 37,586.88 | 72,409.45 |
| TOTAL LIABILITIES + FUND BALANCE | | | 58,022.98 | 179,565.21 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 3
gibalsht

| FUND: 22 DISTRICT ACTIVITY MULTI YEAR | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 22 | 6101 | CASH IN BANK | 846.97 | 2,291.88 |
| | | TOTAL ASSETS | 846.97 | 2,291.88 |
| LIABILITIES | | | | |
| 22 | 7603 | PURCHASE OBLIGATIONS | 975.20 | 975.20 |
| | | TOTAL LIABILITIES | 975.20 | 975.20 |
| FUND BALANCE | | | | |
| 22 | 6302 | REVENUES CONTROL | -846.97 | -8,087.32 |
| 22 | 7602 | EXPENDITURES CONTROL | .00 | 5,795.44 |
| 22 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -975.20 | -975.20 |
| | | TOTAL FUND BALANCE | -1,822.17 | -3,267.08 |
| | | TOTAL LIABILITIES + FUND BALANCE | -846.97 | -2,291.88 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 4
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 113,888.70 |
| | TOTAL ASSETS | | .00 | 113,888.70 |
| FUND BALANCE | | | | |
| 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 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 5
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 26,129.34 |
| | TOTAL ASSETS | | .00 | 26,129.34 |
| FUND BALANCE | | | | |
| 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 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 6
gibalsht

| 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 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 7
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | -403,870.91 |
| | TOTAL ASSETS | | .00 | -403,870.91 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -602,908.10 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 1,006,779.01 |
| | TOTAL FUND BALANCE | | .00 | 403,870.91 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== .00 | ===== 403,870.91 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 8
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 29,882.83 | 213,265.38 |
| 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 | | | 29,882.83 | 597,525.96 |
| LIABILITIES | | | | |
| 51 | 7541O | UNFUNDED OPEB LIABILITIES | .00 | -295,123.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITY | .00 | -859,280.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -46,418.43 | 92,109.48 |
| 51 | 7700O | DEFER INFLOW RES PENSION LIAB | .00 | -15,452.00 |
| 51 | 7700P | DEF INFLOW-PENSION LIABILITY | .00 | -104,844.00 |
| TOTAL LIABILITIES | | | -46,418.43 | -1,182,589.52 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -162,935.39 | -1,573,989.70 |
| 51 | 7602 | EXPENDITURES CONTROL | 133,052.56 | 1,336,991.53 |
| 51 | 8737O | RESTRICTED-OPEB LIAB ENTERPRIS | .00 | 229,822.00 |
| 51 | 8737P | NET PENSION LIABILITY | .00 | 684,349.21 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 46,418.43 | -92,109.48 |
| TOTAL FUND BALANCE | | | 16,535.60 | 585,063.56 |
| TOTAL LIABILITIES + FUND BALANCE | | | -29,882.83 | -597,525.96 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 9
gibalsht

| FUND: 7000 TRUST/AGENCY FUNDS | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------|----------------------|--------------------------|---------------------------|
| ASSETS | | | | | |
| 70 | 6101 | | CASH IN BANK | 450.64 | 10,139.61 |
| 70 | 6111 | HHPS | INVESTMENTS | .00 | 167,803.20 |
| TOTAL ASSETS | | | | <u>450.64</u> | <u>177,942.81</u> |
| FUND BALANCE | | | | | |
| 70 | 6302 | | REVENUES CONTROL | -450.64 | -15,139.61 |
| 70 | 7602 | | EXPENDITURES CONTROL | .00 | 5,000.00 |
| 70 | 8737 | | RESTRICTED - OTHER | .00 | -167,803.20 |
| TOTAL FUND BALANCE | | | | <u>-450.64</u> | <u>-177,942.81</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | | <u><u>-450.64</u></u> | <u><u>-177,942.81</u></u> |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 10
gibalsht

| 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 | 107,770.00 | 3,703,351.00 |
| 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 | | | 107,770.00 | 24,973,174.51 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | -107,770.00 | -24,973,174.51 |
| TOTAL FUND BALANCE | | | -107,770.00 | -24,973,174.51 |
| TOTAL LIABILITIES + FUND BALANCE | | | -107,770.00 | -24,973,174.51 |

05/15/2019 07:32
9495awel

*** POWELL COUNTY MUNIS SYSTEM ***
BALANCE SHEET FOR 2019 10

P 11
gibalsht

| 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 **