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\*\*\* POWELL COUNTY MUNIS SYSTEM \*\*\*  
BALANCE SHEET FOR 2019 11

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| FUND: 1 GENERAL FUND             |        |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE        |
|----------------------------------|--------|---------------------------------|--------------------------|---------------------------|
| <b>ASSETS</b>                    |        |                                 |                          |                           |
| 10                               | 6101   | CASH IN BANK                    | -1,210,348.95            | 1,153,687.19              |
| 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                     |        |                                 | -1,210,348.95            | 1,636,211.77              |
| <b>LIABILITIES</b>               |        |                                 |                          |                           |
| 10                               | 7422   | JUDGMENTS PAYABLE               | .00                      | -25,229.00                |
| 10                               | 7461   | ACCR SALARIES & BENEFIT PAYABLE | 16,378.41                | .00                       |
| 10                               | 7461H  | HI EMPLOYER COST                | .00                      | -175.00                   |
| 10                               | 7461U  | ACCURED SAL BEN PAY UNEMPLOY    | -1,384.01                | -24,836.83                |
| 10                               | 7461WC | ACCR SAL BENEFIT PAY WORK COMP  | -5,874.35                | 17,590.45                 |
| 10                               | 7603   | PURCHASE OBLIGATIONS            | 36,345.79                | 92,206.11                 |
| TOTAL LIABILITIES                |        |                                 | 45,465.84                | 59,555.73                 |
| <b>FUND BALANCE</b>              |        |                                 |                          |                           |
| 10                               | 6302   | REVENUES CONTROL                | .00                      | -13,679,538.81            |
| 10                               | 7602   | EXPENDITURES CONTROL            | 1,201,228.90             | 12,131,079.42             |
| 10                               | 8732   | RESTRICTED SICK LEAVE           | .00                      | -55,102.00                |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT    | -36,345.79               | -92,206.11                |
| TOTAL FUND BALANCE               |        |                                 | 1,164,883.11             | -1,695,767.50             |
| TOTAL LIABILITIES + FUND BALANCE |        |                                 | ===== 1,210,348.95 ===== | ===== -1,636,211.77 ===== |

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| FUND: 2 SPECIAL REVENUE          |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                              |                          |                    |
| 20                               | 6101 | CASH IN BANK                 | -263,412.77              | -442,977.98        |
|                                  |      | TOTAL ASSETS                 | -263,412.77              | -442,977.98        |
| <b>LIABILITIES</b>               |      |                              |                          |                    |
| 20                               | 7421 | ACCOUNTS PAYABLE             | 995.25                   | .00                |
| 20                               | 7603 | PURCHASE OBLIGATIONS         | -45,571.77               | 62,579.24          |
|                                  |      | TOTAL LIABILITIES            | -44,576.52               | 62,579.24          |
| <b>FUND BALANCE</b>              |      |                              |                          |                    |
| 20                               | 6302 | REVENUES CONTROL             | -42,873.00               | -2,229,222.28      |
| 20                               | 7602 | EXPENDITURES CONTROL         | 305,290.52               | 2,672,200.26       |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | 45,571.77                | -62,579.24         |
|                                  |      | TOTAL FUND BALANCE           | 307,989.29               | 380,398.74         |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | 263,412.77               | 442,977.98         |

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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                     | -1,012.15                | 1,279.73           |
|                                       |      | TOTAL ASSETS                     | -1,012.15                | 1,279.73           |
| <b>LIABILITIES</b>                    |      |                                  |                          |                    |
| 22                                    | 7603 | PURCHASE OBLIGATIONS             | -730.20                  | 245.00             |
|                                       |      | TOTAL LIABILITIES                | -730.20                  | 245.00             |
| <b>FUND BALANCE</b>                   |      |                                  |                          |                    |
| 22                                    | 6302 | REVENUES CONTROL                 | .00                      | -8,087.32          |
| 22                                    | 7602 | EXPENDITURES CONTROL             | 1,012.15                 | 6,807.59           |
| 22                                    | 8753 | ASSIGNED-PURCH OBL - CURRENT     | 730.20                   | -245.00            |
|                                       |      | TOTAL FUND BALANCE               | 1,742.35                 | -1,524.73          |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | 1,012.15                 | -1,279.73          |

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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                      | 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<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                               |                          |                    |
| 36                               | 6101               | CASH IN BANK                  | -7,316.50                | 315,099.41         |
|                                  | TOTAL ASSETS       |                               | -7,316.50                | 315,099.41         |
| <b>FUND BALANCE</b>              |                    |                               |                          |                    |
| 36                               | 7602               | EXPENDITURES CONTROL          | 7,316.50                 | 7,316.50           |
| 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -322,415.91        |
|                                  | TOTAL FUND BALANCE |                               | 7,316.50                 | -315,099.41        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                               | <u>7,316.50</u>          | <u>-315,099.41</u> |

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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         | .00                      | -403,870.91        |
|                                  | TOTAL ASSETS       |                      | .00                      | -403,870.91        |
| <b>FUND BALANCE</b>              |                    |                      |                          |                    |
| 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   |

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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                   | -127,472.22              | 85,793.16          |
| 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                     |       |                                | -127,472.22              | 470,053.74         |
| <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           | -87,902.95               | 4,206.53           |
| 51                               | 7700O | DEFER INFLOW RES PENSION LIAB  | .00                      | -15,452.00         |
| 51                               | 7700P | DEF INFLOW-PENSION LIABILITY   | .00                      | -104,844.00        |
| TOTAL LIABILITIES                |       |                                | -87,902.95               | -1,270,492.47      |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | .00                      | -1,573,989.70      |
| 51                               | 7602  | EXPENDITURES CONTROL           | 127,472.22               | 1,464,463.75       |
| 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   | 87,902.95                | -4,206.53          |
| TOTAL FUND BALANCE               |       |                                | 215,375.17               | 800,438.73         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 127,472.22               | -470,053.74        |



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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         | -1,000.00                | 9,139.61           |
| 70                               | 6111 | HHPS | INVESTMENTS          | .00                      | 167,803.20         |
| TOTAL ASSETS                     |      |      |                      | -1,000.00                | 176,942.81         |
| <b>FUND BALANCE</b>              |      |      |                      |                          |                    |
| 70                               | 6302 |      | REVENUES CONTROL     | .00                      | -15,139.61         |
| 70                               | 7602 |      | EXPENDITURES CONTROL | 1,000.00                 | 6,000.00           |
| 70                               | 8737 |      | RESTRICTED - OTHER   | .00                      | -167,803.20        |
| TOTAL FUND BALANCE               |      |      |                      | 1,000.00                 | -176,942.81        |
| TOTAL LIABILITIES + FUND BALANCE |      |      |                      | 1,000.00                 | -176,942.81        |

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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                       | 107,493.00               | 3,810,844.00       |
| 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                     |      |                                | 107,493.00               | 25,080,667.51      |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVT ASSETS      | -107,493.00              | -25,080,667.51     |
| TOTAL FUND BALANCE               |      |                                | -107,493.00              | -25,080,667.51     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | -107,493.00              | -25,080,667.51     |

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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 \*\*