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\*\*\* POWELL COUNTY MUNIS SYSTEM \*\*\*  
BALANCE SHEET FOR 2018 1

P 1  
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| FUND: 1 GENERAL FUND             |        |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |        |                                 |                          |                    |
| 10                               | 6101   | CASH IN BANK                    | 438,155.39               | 458,541.45         |
| 10                               | 6111   | INVESTMENTS                     | .00                      | 250,000.00         |
| 10                               | 6111CD | CDARS INVESTMENT                | .00                      | 250,000.00         |
| 10                               | 6153   | ACCOUNTS RECEIVABLE             | -138,493.42              | .00                |
| TOTAL ASSETS                     |        |                                 | 299,661.97               | 958,541.45         |
| <b>LIABILITIES</b>               |        |                                 |                          |                    |
| 10                               | 7421   | ACCOUNTS PAYABLE                | 35,533.06                | .00                |
| 10                               | 7461   | ACCR SALARIES & BENEFIT PAYABLE | 15,962.93                | .00                |
| 10                               | 7461U  | ACCURED SAL BEN PAY UNEMPLOY    | 77,404.73                | 77,404.73          |
| 10                               | 7461WC | ACCR SAL BENEFIT PAY WORK COMP  | -1,705.41                | -1,705.41          |
| 10                               | 7603   | PURCHASE OBLIGATIONS            | 115,731.04               | 115,731.04         |
| TOTAL LIABILITIES                |        |                                 | 242,926.35               | 191,430.36         |
| <b>FUND BALANCE</b>              |        |                                 |                          |                    |
| 10                               | 6302   | REVENUES CONTROL                | -1,472,311.32            | -1,472,311.32      |
| 10                               | 7602   | EXPENDITURES CONTROL            | 504,185.55               | 504,185.55         |
| 10                               | 8732   | RESTRICTED SICK LEAVE PAYABLE   | .00                      | -66,115.00         |
| 10                               | 8741   | COMMITTED - SITE-BASED CFWD     | 22,346.47                | .00                |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT    | -115,731.04              | -115,731.04        |
| 10                               | 8770   | UNASSIGNED FUND BALANCE         | 518,922.02               | .00                |
| TOTAL FUND BALANCE               |        |                                 | -542,588.32              | -1,149,971.81      |
| TOTAL LIABILITIES + FUND BALANCE |        |                                 | -299,661.97              | -958,541.45        |

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| FUND: 2 SPECIAL REVENUE          |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                              |                          |                    |
| 20                               | 6101 | CASH IN BANK                 | 133,666.36               | 43,534.96          |
| 20                               | 6153 | ACCOUNTS RECEIVABLE          | -318,804.40              | .00                |
| TOTAL ASSETS                     |      |                              | -185,138.04              | 43,534.96          |
| <b>LIABILITIES</b>               |      |                              |                          |                    |
| 20                               | 7481 | DEFERRED REVENUE             | .00                      | -228,673.00        |
| 20                               | 7603 | PURCHASE OBLIGATIONS         | 56,307.70                | 56,307.70          |
| TOTAL LIABILITIES                |      |                              | 56,307.70                | -172,365.30        |
| <b>FUND BALANCE</b>              |      |                              |                          |                    |
| 20                               | 6302 | REVENUES CONTROL             | 70,012.35                | 70,012.35          |
| 20                               | 7602 | EXPENDITURES CONTROL         | 115,125.69               | 115,125.69         |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | -56,307.70               | -56,307.70         |
| TOTAL FUND BALANCE               |      |                              | 128,830.34               | 128,830.34         |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | <u>185,138.04</u>        | <u>-43,534.96</u>  |

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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                     | .00                      | 5,603.27           |
|                                       |      | TOTAL ASSETS                     | .00                      | 5,603.27           |
| <b>LIABILITIES</b>                    |      |                                  |                          |                    |
| 22                                    | 7481 | DEFERRED REVENUE                 | 5,603.27                 | .00                |
| 22                                    | 7603 | PURCHASE OBLIGATIONS             | 371.44                   | 371.44             |
|                                       |      | TOTAL LIABILITIES                | 5,974.71                 | 371.44             |
| <b>FUND BALANCE</b>                   |      |                                  |                          |                    |
| 22                                    | 6302 | REVENUES CONTROL                 | -5,603.27                | -5,603.27          |
| 22                                    | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -371.44                  | -371.44            |
|                                       |      | TOTAL FUND BALANCE               | -5,974.71                | -5,974.71          |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -5,603.27          |

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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                   |  | 103,540.00               | 113,878.70         |
|                                  | TOTAL ASSETS       |                                |  | 103,540.00               | 113,878.70         |
| <b>FUND BALANCE</b>              |                    |                                |  |                          |                    |
| 31                               | 6302               | REVENUES CONTROL               |  | -103,540.00              | -103,540.00        |
| 31                               | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   |  | .00                      | -4,851.70          |
| 31                               | 8738               | RESTRICTED-SFCC ESCROW-CURRENT |  | .00                      | -5,487.00          |
|                                  | TOTAL FUND BALANCE |                                |  | -103,540.00              | -113,878.70        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                |  | -103,540.00              | -113,878.70        |

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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                   | 4,203.63                 | 27,411.27          |
|                                       | TOTAL ASSETS       |                                | 4,203.63                 | 27,411.27          |
| <b>FUND BALANCE</b>                   |                    |                                |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL               | -263,842.00              | -263,842.00        |
| 32                                    | 7602               | EXPENDITURES CONTROL           | 259,638.37               | 259,638.37         |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -7,784.64          |
| 32                                    | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -15,423.00         |
|                                       | TOTAL FUND BALANCE |                                | -4,203.63                | -27,411.27         |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                                | <u>-4,203.63</u>         | <u>-27,411.27</u>  |

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| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 36                          | 6101 | CASH IN BANK                     | -156,520.43              | 1,260,122.75       |
|                             |      | TOTAL ASSETS                     | -156,520.43              | 1,260,122.75       |
| <b>LIABILITIES</b>          |      |                                  |                          |                    |
| 36                          | 7421 | ACCOUNTS PAYABLE                 | 156,520.43               | .00                |
| 36                          | 7603 | PURCHASE OBLIGATIONS             | 125,071.65               | 125,071.65         |
|                             |      | TOTAL LIABILITIES                | 281,592.08               | 125,071.65         |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 36                          | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -1,260,122.75      |
| 36                          | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -125,071.65              | -125,071.65        |
|                             |      | TOTAL FUND BALANCE               | -125,071.65              | -1,385,194.40      |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | 156,520.43               | -1,260,122.75      |

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| FUND: 400 DEBT SERVICE FUND      |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| <b>LIABILITIES</b>               |      |                              |                          |                    |
| 40                               | 7603 | PURCHASE OBLIGATIONS         | 342,392.22               | 342,392.22         |
|                                  |      | TOTAL LIABILITIES            | 342,392.22               | 342,392.22         |
| FUND BALANCE                     |      |                              |                          |                    |
| 40                               | 6302 | REVENUES CONTROL             | -259,638.37              | -259,638.37        |
| 40                               | 7602 | EXPENDITURES CONTROL         | 259,638.37               | 259,638.37         |
| 40                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | -342,392.22              | -342,392.22        |
|                                  |      | TOTAL FUND BALANCE           | -342,392.22              | -342,392.22        |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | ===== .00                | ===== .00          |

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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                   | -4,251.23                | 439,464.02         |
| 51                               | 6153  | ACCOUNTS RECEIVABLE            | -10,743.67               | .00                |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 37,377.40          |
| TOTAL ASSETS                     |       |                                | -14,994.90               | 476,841.42         |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | -3.21                    | .00                |
| 51                               | 7603  | PURCHASE OBLIGATIONS           | 121,069.43               | 121,311.77         |
| TOTAL LIABILITIES                |       |                                | 121,066.22               | 121,311.77         |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -491,897.72              | -491,897.72        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 15,056.30                | 15,056.30          |
| 51                               | 8737P | NET PENSION LIABILITY          | 488,056.00               | .00                |
| 51                               | 8739  | RESTRICTED-NET ASSETS          | 3,783.53                 | .00                |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -121,069.43              | -121,311.77        |
| 51                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 242.34             |
| 51                               | 8770  | UNASSIGNED FUND BALANCE        | .00                      | -242.34            |
| TOTAL FUND BALANCE               |       |                                | -106,071.32              | -598,153.19        |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 14,994.90                | -476,841.42        |



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\*\*\* POWELL COUNTY MUNIS SYSTEM \*\*\*  
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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         | -5,000.00                | 5,850.87           |
|                               | 70 | 6111                             | HHPS INVESTMENTS     | .00                      | 167,803.20         |
|                               |    | TOTAL ASSETS                     |                      | -5,000.00                | 173,654.07         |
| <b>FUND BALANCE</b>           |    |                                  |                      |                          |                    |
|                               | 70 | 7602                             | EXPENDITURES CONTROL | 5,000.00                 | 5,000.00           |
|                               | 70 | 8737                             | RESTRICTED - OTHER   | .00                      | -178,654.07        |
|                               |    | TOTAL FUND BALANCE               |                      | 5,000.00                 | -173,654.07        |
|                               |    | TOTAL LIABILITIES + FUND BALANCE |                      | 5,000.00                 | -173,654.07        |

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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                      | -1,037,687.19      |
| 80                               | 6221 | BUILDINGS AND IMPROVEMENTS     | .00                      | 28,170,642.03      |
| 80                               | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00                      | -12,423,124.73     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 617,843.35         |
| 80                               | 6232 | A/D - TECHNOLOGY EQUIPMENT     | .00                      | -432,967.38        |
| 80                               | 6241 | VEHICLES                       | .00                      | 3,362,707.00       |
| 80                               | 6242 | A/D - VEHICLES                 | .00                      | -2,194,667.10      |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 917,845.98         |
| 80                               | 6252 | A/D - GENERAL EQUIPMENT        | .00                      | -624,876.06        |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 4,158,029.82       |
| TOTAL ASSETS                     |      |                                | .00                      | 22,801,579.10      |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVT ASSETS      | .00                      | -22,801,579.10     |
| TOTAL FUND BALANCE               |      |                                | .00                      | -22,801,579.10     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -22,801,579.10     |

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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                      | -493,817.72        |
| TOTAL ASSETS                     |      |                               | .00                      | 111,190.41         |
| FUND BALANCE                     |      |                               |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS | .00                      | -111,190.41        |
| TOTAL FUND BALANCE               |      |                               | .00                      | -111,190.41        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | .00                      | -111,190.41        |

\*\* END OF REPORT - Generated by Ann Bishop \*\*