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Nelson County Board of Education
BALANCE SHEET FOR 2019 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	378,430.08	573,674.68
10	6111	INVESTMENTS	-330.71	3,163,605.68
10	6153	ACCOUNTS RECEIVABLE	-300,227.68	.00
TOTAL ASSETS			77,871.69	3,737,280.36
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	131,796.82	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	17.55	.00
10	7462	HEALTH & BENEFITS PAYABLE	71,509.18	-70,757.73
10	7471	FEDERAL TAX WITHHELD PAYABLE	75.16	.00
10	7472	FICA WITHHELD PAYABLE	33.94	.00
10	7473	STATE TAX WITHHELD PAYABLE	45.71	.00
10	7474	KTRS WITHHELD PAYABLE	185.50	.00
10	7475	CERS WITHHELD PAYABLE	-24,045.95	-24,708.55
10	7476	WORKMANS COMPENSATION PAYABLE	2.34	.00
10	7603	PURCHASE OBLIGATIONS	590,147.05	590,147.05
TOTAL LIABILITIES			769,767.30	494,680.77
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,051,560.65	-1,051,560.65
10	7602	EXPENDITURES CONTROL	794,068.71	794,068.71
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-250,000.00
10	8745	COMMITTED - FUTURE CONSTR	.00	-430,000.00
10	8747	COMMITTED - OTHER	.00	-590,756.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-590,147.05	-590,147.05
10	8770	UNASSIGNED FUND BALANCE	.00	-2,113,566.14
TOTAL FUND BALANCE			-847,638.99	-4,231,961.13
TOTAL LIABILITIES + FUND BALANCE			-77,871.69	-3,737,280.36

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	260,666.59	504,887.14
	20	6106	RAY HARM SCHOLARSHIP FUND	.00	6,629.30
	20	6153	ACCOUNTS RECEIVABLE	-716,796.14	.00
TOTAL ASSETS				-456,129.55	511,516.44
LIABILITIES					
	20	7481	DEFERRED REVENUE	967,645.99	.00
	20	7603	PURCHASE OBLIGATIONS	652,799.10	652,799.10
TOTAL LIABILITIES				1,620,445.09	652,799.10
FUND BALANCE					
	20	6302	REVENUES CONTROL	-831,264.62	-831,264.62
	20	7602	EXPENDITURES CONTROL	319,748.18	319,748.18
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-652,799.10	-652,799.10
TOTAL FUND BALANCE				-1,164,315.54	-1,164,315.54
TOTAL LIABILITIES + FUND BALANCE				456,129.55	-511,516.44

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	200,000.00	200,000.00
			TOTAL ASSETS	200,000.00	200,000.00
FUND BALANCE	31	6302	REVENUES CONTROL	-200,000.00	-200,000.00
			TOTAL FUND BALANCE	-200,000.00	-200,000.00
			TOTAL LIABILITIES + FUND BALANCE	-200,000.00	-200,000.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	320,500.00	553,703.66
			TOTAL ASSETS	320,500.00	553,703.66
FUND BALANCE					
	32	6302	REVENUES CONTROL	-320,500.00	-320,500.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-233,203.66
			TOTAL FUND BALANCE	-320,500.00	-553,703.66
			TOTAL LIABILITIES + FUND BALANCE	<u>-320,500.00</u>	<u>-553,703.66</u>

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	1,844,005.94
			TOTAL ASSETS	.00	1,844,005.94
FUND BALANCE	36	8739	RESTRICTED-NEW ASSETS	.00	-1,844,005.94
			TOTAL FUND BALANCE	.00	-1,844,005.94
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,844,005.94

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	10,497.02	532,130.70
51	6104	PETTY CASH	.00	665.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,102.07
51	6400	Deferred Outflows	.00	390,004.00
TOTAL ASSETS			10,497.02	967,901.77
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-62.39
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,759,191.00
51	7603	PURCHASE OBLIGATIONS	2,389.50	2,389.50
51	7700	Deferred Inflows	.00	-36,071.00
TOTAL LIABILITIES			2,389.50	-1,792,934.89
FUND BALANCE				
51	6302	REVENUES CONTROL	-21,346.34	-21,346.34
51	7602	EXPENDITURES CONTROL	10,849.32	10,849.32
51	8712	UNRESTRICTED NET ASSETS	.00	-567,338.36
51	8737P	Restricted Pensions	.00	1,405,258.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,389.50	-2,389.50
TOTAL FUND BALANCE			-12,886.52	825,033.12
TOTAL LIABILITIES + FUND BALANCE			<u>-10,497.02</u>	<u>-967,901.77</u>

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FUND: 52 CHILD CARE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	58,002.28	507,788.39
	52	6400	Deferred Outflows	.00	170,680.00
TOTAL ASSETS				58,002.28	678,468.39
LIABILITIES					
	52	7541	UNFUNDED PENSION LIABILITIES	.00	-769,886.00
	52	7602	EXPENDITURES CONTROL	24,459.47	24,459.47
	52	7603	PURCHASE OBLIGATIONS	200.00	200.00
	52	7700	Deferred Inflows	.00	-15,786.00
TOTAL LIABILITIES				24,659.47	-761,012.53
FUND BALANCE					
	52	6302	REVENUES CONTROL	-82,461.75	-82,461.75
	52	8712	UNRESTRICTED NET ASSETS	.00	-449,786.11
	52	8737P	Restricted Pensions	.00	614,992.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-200.00	-200.00
TOTAL FUND BALANCE				-82,661.75	82,544.14
TOTAL LIABILITIES + FUND BALANCE				-58,002.28	-678,468.39

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	2,921,132.71
80	6211	LAND IMPROVEMENTS	.00	71,512.00
80	6212	ACCUM DEPR - LAND IMPROVEMENTS	.00	-7,395.85
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	127,148,927.42
80	6222	ACCUM DEPR - BLDGS & IMPROVE.	.00	-43,322,575.91
80	6231	TECHNOLOGY EQUIPMENT	.00	3,843,280.81
80	6232	ACCUM DEPR - TECH EQUIPMENT	.00	-3,260,895.11
80	6241	Machinery and Equipment	.00	6,193,711.00
80	6242	Accumulated Depreciation	.00	-4,196,639.32
80	6251	GENERAL EQUIPMENT	.00	2,424,487.28
80	6252	ACCUM DEPR - GENERAL EQUIP.	.00	-1,611,104.20
80	6271	INFRASTRUCTURE	.00	83,963.45
80	6272	DEPRECIATION - INFRASTRUCTURE	.00	-14,375.77
TOTAL ASSETS			.00	90,274,028.51
FUND BALANCE				
80	8710	INVESTMENT IN GOVTAL ASSETS	.00	-82,389,610.51
80	8711	INVESTMENT IN BUSINESS ASSETS	.00	-7,884,418.00
TOTAL FUND BALANCE			.00	-90,274,028.51
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -90,274,028.51

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	42,977.35
81	6232	ACCUM DEPR - TECH EQUIPMENT	.00	-42,741.10
81	6251	GENERAL EQUIPMENT	.00	2,073,741.38
81	6252	ACCUM DEPR - GENERAL EQUIP.	.00	-1,647,394.64
TOTAL ASSETS			.00	426,582.99
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-426,582.99
TOTAL FUND BALANCE			.00	-426,582.99
TOTAL LIABILITIES + FUND BALANCE			.00	-426,582.99

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FUND: 82 DAY CARE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
82	6231	TECHNOLOGY EQUIPMENT	.00	78.53
82	6232	ACCUM DEPR - TECH EQUIPMENT	.00	-78.53
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

** END OF REPORT - Generated by Amy Owens **