

11/05/2018 15:25
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Nelson County Board of Education
BALANCE SHEET FOR 2019 4
P
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,495,616.71	-385,825.44
10	6111	INVESTMENTS	1,583,004.42	1,675,000.00
TOTAL ASSETS			-912,612.29	1,289,174.56
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-17.10	-15.80
10	7462	HEALTH & BENEFITS PAYABLE	-1,354.07	-37,306.14
10	7475	CERS WITHHELD PAYABLE	2,082.07	-134,918.15
10	7603	PURCHASE OBLIGATIONS	44,974.50	876,947.64
TOTAL LIABILITIES			45,685.40	704,707.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,552,401.54	-7,686,357.20
10	7602	EXPENDITURES CONTROL	2,464,302.93	7,840,178.73
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	-44,974.50	-876,947.64
TOTAL FUND BALANCE			866,926.89	-1,993,882.11
TOTAL LIABILITIES + FUND BALANCE			912,612.29	-1,289,174.56

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P
g1balsht 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	4,841.14	730,838.95
	20	6106	RAY HARM SCHOLARSHIP FUND	.00	6,629.30
TOTAL ASSETS				4,841.14	737,468.25
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-5,495.11	86,845.00
TOTAL LIABILITIES				-5,495.11	86,845.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-342,438.34	-1,871,123.93
	20	7602	EXPENDITURES CONTROL	337,597.20	1,133,655.68
	20	8753	ASSIGNED-PURCH OBL - CURRENT	5,495.11	-86,845.00
TOTAL FUND BALANCE				653.97	-824,313.25
TOTAL LIABILITIES + FUND BALANCE				-4,841.14	-737,468.25

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	200,000.00
			TOTAL ASSETS	.00	200,000.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-200,000.00
			TOTAL FUND BALANCE	.00	-200,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-200,000.00

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P
g1balsht 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-417,313.17	136,390.49
			TOTAL ASSETS	-417,313.17	136,390.49
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-553,703.66
	32	7602	EXPENDITURES CONTROL	417,313.17	417,313.17
			TOTAL FUND BALANCE	417,313.17	-136,390.49
			TOTAL LIABILITIES + FUND BALANCE	<u>417,313.17</u>	<u>-136,390.49</u>

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P 5
g1balsh

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
				=====	=====

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P
g1balsht 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	284,822.58	.00
	TOTAL ASSETS		284,822.58	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-440,841.61	-440,841.61
40	7602	EXPENDITURES CONTROL	156,019.03	440,841.61
	TOTAL FUND BALANCE		-284,822.58	.00
TOTAL LIABILITIES + FUND BALANCE			-284,822.58	.00

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P
g1balsht 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	74,724.21	508,476.81
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,102.07
51	64000	DEFERRED OUTFLOWS - OPEB	.00	192,474.00
51	6400P	DEFERRED OUTFLOWS - PENSION	.00	681,674.00
TOTAL ASSETS			74,724.21	1,427,726.88
LIABILITIES				
51	75410	UNFUNDED - OPEB	.00	-697,946.00
51	7541P	UNFUNDED - PENSION	.00	-2,032,136.00
51	7603	PURCHASE OBLIGATIONS	-68,097.58	1,136,322.97
51	77000	DEFERRED INFLOWS - OPEB	.00	-36,542.00
51	7700P	DEFERRED INFLOWS - PENSION	.00	-205,168.00
TOTAL LIABILITIES			-68,097.58	-1,835,469.03
FUND BALANCE				
51	6302	REVENUES CONTROL	-250,937.62	-1,006,854.46
51	7602	EXPENDITURES CONTROL	176,213.41	615,035.58
51	87370	RESTRICTED - OPEB	.00	530,626.00
51	8737P	RESTRICTED - PENSION	.00	1,405,258.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	68,097.58	-1,136,322.97
TOTAL FUND BALANCE			-6,626.63	407,742.15
TOTAL LIABILITIES + FUND BALANCE			===== -74,724.21	===== -1,427,726.88

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4
P
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FUND: 52 CHILD CARE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-6,926.41	505,300.74
52	64000	DEFERRED OUTFLOWS - OPEB	.00	95,549.00
52	6400P	DEFERRED OUTFLOWS - PENSION	.00	338,399.00
TOTAL ASSETS			-6,926.41	939,248.74
LIABILITIES				
52	75410	UNFUNDED - OPEB	.00	-346,477.00
52	7541P	UNFUNDED - PENSION	.00	-1,008,801.00
52	7602	EXPENDITURES CONTROL	73,364.66	262,658.12
52	7603	PURCHASE OBLIGATIONS	8,633.25	10,121.96
52	77000	DEFERRED INFLOWS - OPEB	.00	-18,141.00
52	7700P	DEFERRED INFLOWS - PENSION	.00	-101,850.00
TOTAL LIABILITIES			81,997.91	-1,202,488.92
FUND BALANCE				
52	6302	REVENUES CONTROL	-66,438.25	-318,172.75
52	8712	UNRESTRICTED NET ASSETS	.00	-255,679.11
52	87370	RESTRICTED - OPEB	.00	232,222.00
52	8737P	RESTRICTED - PENSION	.00	614,992.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-8,633.25	-10,121.96
TOTAL FUND BALANCE			-75,071.50	263,240.18
TOTAL LIABILITIES + FUND BALANCE			<u>6,926.41</u>	<u>-939,248.74</u>

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P
gibalsht 9

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	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	130,606,868.77
80	6231	TECHNOLOGY EQUIPMENT	.00	3,843,280.81
80	6241	Machinery and Equipment	.00	6,193,711.00
80	6251	GENERAL EQUIPMENT	.00	2,424,487.28
80	6271	INFRASTRUCTURE	.00	83,963.45
TOTAL ASSETS			.00	146,144,956.02
LIABILITIES				
80	6212	ACCUM DEPR - LAND IMPROVEMENTS	.00	-7,395.85
80	6222	ACCUM DEPR - BLDGS & IMPROVE.	.00	-43,380,208.27
80	6232	ACCUM DEPR - TECH EQUIPMENT	.00	-3,260,895.11
80	6242	ACCUM DEPR - VEHICLES	.00	-4,196,639.32
80	6252	ACCUM DEPR - GENERAL EQUIP.	.00	-1,611,104.20
80	6272	ACCUM DEPR - INFRASTRUCTURE	.00	-14,375.77
TOTAL LIABILITIES			.00	-52,470,618.52
FUND BALANCE				
80	8710	INVESTMENT IN GOVTAL ASSETS	.00	-85,789,919.50
80	8711	INVESTMENT IN BUSINESS ASSETS	.00	-7,884,418.00
TOTAL FUND BALANCE			.00	-93,674,337.50
TOTAL LIABILITIES + FUND BALANCE			.00	-146,144,956.02

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P 10
g1balsht

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6231	TECHNOLOGY EQUIPMENT	.00	42,977.35
	81	6251	GENERAL EQUIPMENT	.00	2,073,741.38
TOTAL ASSETS				.00	2,116,718.73
LIABILITIES					
	81	6232	ACCUM DEPR - TECH EQUIPMENT	.00	-42,741.10
	81	6252	ACCUM DEPR - GENERAL EQUIP.	.00	-1,647,394.64
TOTAL LIABILITIES				.00	-1,690,135.74
FUND BALANCE					
	81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-426,582.99
TOTAL FUND BALANCE				.00	-426,582.99
TOTAL LIABILITIES + FUND BALANCE				.00	-2,116,718.73

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P 11
g1balsht

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

11/05/2018 15:25
9451aowe

Nelson County Board of Education
BALANCE SHEET FOR 2019 4

P 12
g1balsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	62,116,148.00
90	64000	DEFERRED OUTFLOWS - OPEB	.00	1,687,579.00
90	6400P	DEFERRED OUTFLOWS - PENSION	.00	3,805,181.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	1,732,958.00
TOTAL ASSETS			.00	69,341,866.00
LIABILITIES				
90	7455	SHORT TERM INTEREST PAYABLE	.00	-250,859.00
90	7477	COMPENSATED ABSENCES CURRENT	.00	-90,114.00
90	7491	CURRENT BOND OBLIGATIONS	.00	-4,190,000.00
90	7495	CURRENT CAPITAL LEASE	.00	-96,335.00
90	7511	LONG TERM BOND OBLIGATIONS	.00	-58,677,828.00
90	7531	NON CUR CAPITAL LEASES	.00	-33,326.00
90	75410	UNFUNDED - OPEB	.00	-15,622,127.00
90	7541P	UNFUNDED - PENSION	.00	-11,343,625.00
90	7551	COMPENSATED ABSENCES	.00	-510,644.00
90	77000	DEFERRED INFLOWS - OPEB	.00	-287,093.00
90	7700P	DEFERRED INFLOWS - PENSION	.00	-1,145,268.00
TOTAL LIABILITIES			.00	-92,247,219.00
FUND BALANCE				
90	87370	RESTRICTED - OPEB	.00	14,221,641.00
90	8737P	RESTRICTED - PENSIONS	.00	8,683,712.00
TOTAL FUND BALANCE			.00	22,905,353.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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