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Nelson County Board of Education
BALANCE SHEET FOR 2019 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,157,297.64	8,932,089.29
10	6111	INVESTMENTS	.00	1,675,000.00
TOTAL ASSETS			1,157,297.64	10,607,089.29
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-62.80	-79.90
10	7462	HEALTH & BENEFITS PAYABLE	-884.99	-41,396.18
10	7471	FEDERAL TAX WITHHELD PAYABLE	-54.61	-54.61
10	7472	FICA WITHHELD PAYABLE	.00	430.99
10	7475	CERS WITHHELD PAYABLE	-1,437.63	-136,718.25
10	7476	WORKMANS COMPENSATION PAYABLE	10,523.32	.00
10	7477	UNEMPLOYMENT PAYABLE	21,272.98	.00
10	7478	LIFE INSURANCE BOARD PAID	803.88	.00
10	7603	PURCHASE OBLIGATIONS	-84,660.76	1,609,939.05
TOTAL LIABILITIES			-54,500.61	1,432,121.10
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,617,774.13	-27,334,712.47
10	7602	EXPENDITURES CONTROL	2,430,316.34	18,176,197.13
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	84,660.76	-1,609,939.05
TOTAL FUND BALANCE			-1,102,797.03	-12,039,210.39
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,157,297.64</u></u>	<u><u>-10,607,089.29</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	11,598.76	355,578.97
		TOTAL ASSETS	11,598.76	355,578.97
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-23,174.72	82,919.41
		TOTAL LIABILITIES	-23,174.72	82,919.41
FUND BALANCE				
20	6302	REVENUES CONTROL	-347,325.25	-2,752,274.70
20	7602	EXPENDITURES CONTROL	335,726.49	2,396,695.73
20	8753	ASSIGNED-PURCH OBL - CURRENT	23,174.72	-82,919.41
		TOTAL FUND BALANCE	11,575.96	-438,498.38
		TOTAL LIABILITIES + FUND BALANCE	-11,598.76	-355,578.97

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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

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-123,336.08	2,274,740.49
			TOTAL ASSETS	-123,336.08	2,274,740.49
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-4,556,507.66
	32	7602	EXPENDITURES CONTROL	123,336.08	2,281,767.17
			TOTAL FUND BALANCE	123,336.08	-2,274,740.49
			TOTAL LIABILITIES + FUND BALANCE	<u>123,336.08</u>	<u>-2,274,740.49</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: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-238,264.65	-2,516,142.18
40	7602	EXPENDITURES CONTROL	238,264.65	2,516,142.18
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	38,438.92	526,029.66
	51	6171	INVENTORIES FOR CONSUMPTION	.00	45,102.07
TOTAL ASSETS				38,438.92	571,131.73
LIABILITIES					
	51	7603	PURCHASE OBLIGATIONS	-87,341.49	766,834.87
TOTAL LIABILITIES				-87,341.49	766,834.87
FUND BALANCE					
	51	6302	REVENUES CONTROL	-235,694.90	-2,017,855.82
	51	7602	EXPENDITURES CONTROL	197,255.98	1,446,724.09
	51	8753	ASSIGNED-PURCH OBL - CURRENT	87,341.49	-766,834.87
TOTAL FUND BALANCE				48,902.57	-1,337,966.60
TOTAL LIABILITIES + FUND BALANCE				-38,438.92	-571,131.73

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FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-20,858.59	465,718.57
		TOTAL ASSETS		-20,858.59	465,718.57
LIABILITIES					
	52	7603	PURCHASE OBLIGATIONS	-74.62	4,328.29
		TOTAL LIABILITIES		-74.62	4,328.29
FUND BALANCE					
	52	6302	REVENUES CONTROL	-67,679.80	-1,050,739.71
	52	7602	EXPENDITURES CONTROL	88,538.39	585,021.14
	52	8753	ASSIGNED-PURCH OBL - CURRENT	74.62	-4,328.29
		TOTAL FUND BALANCE		20,933.21	-470,046.86
	TOTAL LIABILITIES + FUND BALANCE			20,858.59	-465,718.57

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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	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

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FUND: 81 BUSINESS ASSETS - FOOD SERVICE				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

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FUND: 82 BUSINESS ASSETS - DAY CARE				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
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FUND: 9 LONG-TERM DEBT			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 **