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Nelson County Board of Education
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,260,366.73	7,774,791.65
10	6111	INVESTMENTS	.00	1,675,000.00
TOTAL ASSETS			1,260,366.73	9,449,791.65
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,424.75	-17.10
10	7462	HEALTH & BENEFITS PAYABLE	-661.56	-40,511.19
10	7472	FICA WITHHELD PAYABLE	432.17	430.99
10	7475	CERS WITHHELD PAYABLE	3,812.16	-135,280.62
10	7476	WORKMANS COMPENSATION PAYABALE	-10,523.32	-10,523.32
10	7477	UNEMPLOYMENT PAYABLE	-21,272.98	-21,272.98
10	7478	LIFE INSURANCE BOARD PAID	-803.88	-803.88
10	7603	PURCHASE OBLIGATIONS	288,309.32	1,694,599.81
TOTAL LIABILITIES			260,716.66	1,486,621.71
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,738,190.69	-23,716,938.34
10	7602	EXPENDITURES CONTROL	2,505,416.62	15,745,880.79
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	-288,309.32	-1,694,599.81
TOTAL FUND BALANCE			-1,521,083.39	-10,936,413.36
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,260,366.73</u></u>	<u><u>-9,449,791.65</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-317,584.26	343,980.21
20	6106	RAY HARM SCHOLARSHIP FUND	-6,629.30	.00
		TOTAL ASSETS	-324,213.56	343,980.21
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	42,632.36	106,094.13
		TOTAL LIABILITIES	42,632.36	106,094.13
FUND BALANCE				
20	6302	REVENUES CONTROL	19,373.00	-2,404,949.45
20	7602	EXPENDITURES CONTROL	304,840.56	2,060,969.24
20	8753	ASSIGNED-PURCH OBL - CURRENT	-42,632.36	-106,094.13
		TOTAL FUND BALANCE	281,581.20	-450,074.34
		TOTAL LIABILITIES + FUND BALANCE	324,213.56	-343,980.21

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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	-46,545.00	2,398,076.57
	TOTAL ASSETS		-46,545.00	2,398,076.57
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-4,556,507.66
32	7602	EXPENDITURES CONTROL	46,545.00	2,158,431.09
	TOTAL FUND BALANCE		46,545.00	-2,398,076.57
TOTAL LIABILITIES + FUND BALANCE			=====46,545.00=====	===== -2,398,076.57 =====

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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	-46,545.00	-2,277,877.53
40	7602	EXPENDITURES CONTROL	46,545.00	2,277,877.53
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	-8,604.16	487,590.74
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,102.07
	TOTAL ASSETS		<u>-8,604.16</u>	<u>532,692.81</u>
LIABILITIES				
51	7603	PURCHASE OBLIGATIONS	-68,807.40	854,176.36
	TOTAL LIABILITIES		<u>-68,807.40</u>	<u>854,176.36</u>
FUND BALANCE				
51	6302	REVENUES CONTROL	-176,048.51	-1,782,160.92
51	7602	EXPENDITURES CONTROL	184,652.67	1,249,468.11
51	8753	ASSIGNED-PURCH OBL - CURRENT	68,807.40	-854,176.36
	TOTAL FUND BALANCE		<u>77,411.56</u>	<u>-1,386,869.17</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====8,604.16=====</u>	<u>===== -532,692.81=====</u>

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-327.25	486,577.16
		TOTAL ASSETS	-327.25	486,577.16
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	526.00	4,402.91
		TOTAL LIABILITIES	526.00	4,402.91
FUND BALANCE				
52	6302	REVENUES CONTROL	-70,501.50	-983,059.91
52	7602	EXPENDITURES CONTROL	70,828.75	496,482.75
52	8753	ASSIGNED-PURCH OBL - CURRENT	-526.00	-4,402.91
		TOTAL FUND BALANCE	-198.75	-490,980.07
		TOTAL LIABILITIES + FUND BALANCE	327.25	-486,577.16

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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	7541O	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	7700O	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	8737O	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			.00	-69,341,866.00

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