

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**

**P**  
**g1balsh1**

| FUND: 1                          |      | GENERAL FUND                    |               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|---------------------------------|---------------|--------------------------|--------------------|
|                                  |      |                                 |               |                          |                    |
| ASSETS                           |      |                                 |               |                          |                    |
| 10                               | 6101 | CASH IN BANK                    | 797,590.62    | 1,345,639.11             |                    |
| TOTAL ASSETS                     |      |                                 | 797,590.62    | 1,345,639.11             |                    |
| LIABILITIES                      |      |                                 |               |                          |                    |
| 10                               | 7421 | ACCOUNTS PAYABLE                | .00           | -92.00                   |                    |
| 10                               | 7423 | ACCOUNTS PAYABLE-UNEMPLOYMENT   | -322.73       | -570.34                  |                    |
| 10                               | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 1,359.01      | 2,732.12                 |                    |
| 10                               | 7462 | GARNISHMENTS                    | 57,039.00     | .00                      |                    |
| 10                               | 7469 | LOCAL TAX WITHHELD PAYABLE      | -16,188.84    | -31,424.58               |                    |
| 10                               | 7472 | FICA WITHHELD PAYABLE           | 46,269.70     | .00                      |                    |
| 10                               | 7473 | STATE TAX WITHHELD PAYABLE      | 93.95         | 7.97                     |                    |
| 10                               | 7603 | PURCHASE OBLIGATIONS            | -62,723.33    | 288,884.21               |                    |
| TOTAL LIABILITIES                |      |                                 | 25,526.76     | 259,537.38               |                    |
| FUND BALANCE                     |      |                                 |               |                          |                    |
| 10                               | 6302 | REVENUES CONTROL                | -1,941,711.40 | -5,436,380.90            |                    |
| 10                               | 7602 | EXPENDITURES CONTROL            | 1,055,870.69  | 4,120,088.62             |                    |
| 10                               | 8753 | ASSIGNED-PURCH OBL - CURRENT    | 62,723.33     | -288,884.21              |                    |
| TOTAL FUND BALANCE               |      |                                 | -823,117.38   | -1,605,176.49            |                    |
| TOTAL LIABILITIES + FUND BALANCE |      |                                 | -797,590.62   | -1,345,639.11            |                    |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**
**P**  
**g1balsh2**

| FUND: 2 SPECIAL REVENUE |    |                                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|-----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>           |    |                                   |                          |                    |
|                         | 20 | 6101 CASH IN BANK                 | -198,866.90              | -312,028.19        |
|                         |    | TOTAL ASSETS                      | -198,866.90              | -312,028.19        |
| <b>LIABILITIES</b>      |    |                                   |                          |                    |
|                         | 20 | 7603 PURCHASE OBLIGATIONS         | -110,417.92              | 70,679.00          |
|                         |    | TOTAL LIABILITIES                 | -110,417.92              | 70,679.00          |
| <b>FUND BALANCE</b>     |    |                                   |                          |                    |
|                         | 20 | 6302 REVENUES CONTROL             | -15,000.00               | -772,684.25        |
|                         | 20 | 7602 EXPENDITURES CONTROL         | 213,866.90               | 1,084,712.44       |
|                         | 20 | 8753 ASSIGNED-PURCH OBL - CURRENT | 110,417.92               | -70,679.00         |
|                         |    | TOTAL FUND BALANCE                | 309,284.82               | 241,349.19         |
|                         |    | TOTAL LIABILITIES + FUND BALANCE  | <u>198,866.90</u>        | <u>312,028.19</u>  |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**

**P**  
**glsht** **3**

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 21 | 6101 | CASH IN BANK                     | -1,833.21                | 24,713.00          |
|                                       |    |      | TOTAL ASSETS                     | -1,833.21                | 24,713.00          |
| <b>LIABILITIES</b>                    |    |      |                                  |                          |                    |
|                                       | 21 | 7603 | PURCHASE OBLIGATIONS             | 141.15                   | 6,141.15           |
|                                       |    |      | TOTAL LIABILITIES                | 141.15                   | 6,141.15           |
| <b>FUND BALANCE</b>                   |    |      |                                  |                          |                    |
|                                       | 21 | 6302 | REVENUES CONTROL                 | -30.00                   | -26,750.21         |
|                                       | 21 | 7602 | EXPENDITURES CONTROL             | 1,863.21                 | 2,037.21           |
|                                       | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -141.15                  | -6,141.15          |
|                                       |    |      | TOTAL FUND BALANCE               | 1,692.06                 | -30,854.15         |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>1,833.21</u>          | <u>-24,713.00</u>  |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**

**P**  
**g1balsh4**

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <hr/>                         |    |      |                                  |                          |                    |
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | .00                      | 67,256.00          |
|                               |    |      | TOTAL ASSETS                     | .00                      | 67,256.00          |
| <hr/>                         |    |      |                                  |                          |                    |
| FUND BALANCE                  | 31 | 6302 | REVENUES CONTROL                 | .00                      | -67,256.00         |
|                               |    |      | TOTAL FUND BALANCE               | .00                      | -67,256.00         |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -67,256.00         |
|                               |    |      |                                  | =====                    | =====              |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**

**P**  
**g1balsh5t**

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | 1,030,518.63             | 534,529.48         |
|                                       |    |      | TOTAL ASSETS                     | 1,030,518.63             | 534,529.48         |
| <b>FUND BALANCE</b>                   |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -1,092,872.00            | -1,475,898.04      |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 62,353.37                | 941,368.56         |
|                                       |    |      | TOTAL FUND BALANCE               | -1,030,518.63            | -534,529.48        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-1,030,518.63</u>     | <u>-534,529.48</u> |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**

**P**  
**g1balsh6**

| FUND: 360 CONSTRUCTION FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |    |      |                                  |                          |                    |
|                             | 36 | 6101 | CASH IN BANK                     | .00                      | 148,729.56         |
|                             |    |      | TOTAL ASSETS                     | .00                      | 148,729.56         |
| <b>FUND BALANCE</b>         |    |      |                                  |                          |                    |
|                             | 36 | 6302 | REVENUES CONTROL                 | .00                      | -416,769.90        |
|                             | 36 | 7602 | EXPENDITURES CONTROL             | .00                      | 268,040.34         |
|                             |    |      | TOTAL FUND BALANCE               | .00                      | -148,729.56        |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -148,729.56        |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**

**P**  
**g1ba1sht**  
**7**

| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | -62,353.37               | -941,368.56        |
| 40                               | 7602 | EXPENDITURES CONTROL | 62,353.37                | 941,368.56         |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | ===== .00                | ===== .00          |

12/08/2020 11:22  
 9191kgam

**GALLATIN COUNTY SCHOOLS**  
**BALANCE SHEET FOR 2021 5**
**P**  
**g1balsh8**

| FUND: 51 FOOD SERVICE FUND       |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                               |                          |                    |
| 51                               | 6101  | CASH IN BANK                  | 3,847.68                 | 25,369.72          |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION   | .00                      | 20,508.72          |
| 51                               | 64000 | DEFERRED OUTFLOW OF RESOURCES | .00                      | 73,766.00          |
| 51                               | 6400P | DEFERRED OUTFLOW OF RESOURCES | .00                      | 43,755.00          |
| TOTAL ASSETS                     |       |                               | 3,847.68                 | 163,399.44         |
| <b>LIABILITIES</b>               |       |                               |                          |                    |
| 51                               | 7481  | DEFERRED REVENUE              | .00                      | -2,178.17          |
| 51                               | 75410 | NET OPEB LIABILITY            | .00                      | -219,243.00        |
| 51                               | 7541P | UNFUNDED PENSION LIABILITY    | .00                      | -305,442.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS          | -27,848.50               | 147,334.00         |
| 51                               | 77000 | DEFERRED INFLOW OPEB          | .00                      | -65,261.00         |
| 51                               | 7700P | DEFERRED INFLOW OF RESOURCES  | .00                      | -12,171.00         |
| TOTAL LIABILITIES                |       |                               | -27,848.50               | -456,961.17        |
| <b>FUND BALANCE</b>              |       |                               |                          |                    |
| 51                               | 6302  | REVENUES CONTROL              | -119,293.99              | -456,222.23        |
| 51                               | 7602  | EXPENDITURES CONTROL          | 115,446.31               | 412,521.96         |
| 51                               | 87370 | RESTRICTED NET ASSETS         | .00                      | 240,749.00         |
| 51                               | 8737P | RESTRICTED PENSION LIABILITY  | .00                      | 243,847.00         |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT  | 27,848.50                | -147,334.00        |
| TOTAL FUND BALANCE               |       |                               | 24,000.82                | 293,561.73         |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | -3,847.68                | -163,399.44        |

\*\* END OF REPORT - Generated by Kelley Gamble \*\*