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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 1**  
**glbalsht**

FUND: 1 GENERAL FUND /

| FUND: 1      | GENERAL FUND                     |                               | NET CHANGE<br>FOR PERIOD   | ACCOUNT<br>BALANCE          |
|--------------|----------------------------------|-------------------------------|----------------------------|-----------------------------|
| ASSETS       |                                  |                               |                            |                             |
| 10           | 6101                             | CASH IN BANK                  | -1,964,913.91              | 5,197,278.14                |
|              | TOTAL ASSETS                     |                               | <u>-1,964,913.91</u>       | <u>5,197,278.14</u>         |
| LIABILITIES  |                                  |                               |                            |                             |
| 10           | 7421                             | ACCOUNTS PAYABLE              | -99,825.79                 | -99,825.79                  |
| 10           | 7470                             | PAYROLL DED AND WITHHOLDING   | 655.00                     | .00                         |
| 10           | 7471                             | FEDERAL TAX WITHHELD PAYABLE  | .00                        | -558.46                     |
| 10           | 7472                             | FICA/MED W/H PAYABLE          | .00                        | 1,005.33                    |
| 10           | 7473                             | STATE TAX WITHHELD PAYABLE    | .00                        | 4.35                        |
| 10           | 7475                             | CERS WITHHELD PAYABLE         | .00                        | 340.46                      |
| 10           | 7603                             | PURCHASE OBLIGATIONS          | -7,274.06                  | .00                         |
|              | TOTAL LIABILITIES                |                               | <u>-106,444.85</u>         | <u>-99,034.11</u>           |
| FUND BALANCE |                                  |                               |                            |                             |
| 10           | 6302                             | REVENUES CONTROL              | -1,046,099.95              | -21,452,578.28              |
| 10           | 7602                             | EXPENDITURES CONTROL          | 3,110,184.65               | 16,454,334.25               |
| 10           | 8732                             | Restricted Sick Leave payable | .00                        | -100,000.00                 |
| 10           | 8753                             | ASSIGNED-PURCH OBL - CURRENT  | 7,274.06                   | .00                         |
|              | TOTAL FUND BALANCE               |                               | <u>2,071,358.76</u>        | <u>-5,098,244.03</u>        |
|              | TOTAL LIABILITIES + FUND BALANCE |                               | <u><u>1,964,913.91</u></u> | <u><u>-5,197,278.14</u></u> |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 2**  
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**FUND: 2 SPECIAL REVENUE /**

| FUND: 2      | SPECIAL REVENUE |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|-----------------|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS       |                 |                                  |                              |                          |                    |
|              | 20              | 6101                             | CASH IN BANK                 | -40,061.95               | -10,023.43         |
|              |                 | TOTAL ASSETS                     |                              | <u>-40,061.95</u>        | <u>-10,023.43</u>  |
| LIABILITIES  |                 |                                  |                              |                          |                    |
|              | 20              | 7421                             | ACCOUNTS PAYABLE             | -23,641.63               | -23,641.63         |
|              | 20              | 7603                             | PURCHASE OBLIGATIONS         | -37,279.70               | .00                |
|              |                 | TOTAL LIABILITIES                |                              | <u>-60,921.33</u>        | <u>-23,641.63</u>  |
| FUND BALANCE |                 |                                  |                              |                          |                    |
|              | 20              | 6302                             | REVENUES CONTROL             | -316,094.00              | -1,956,804.93      |
|              | 20              | 7602                             | EXPENDITURES CONTROL         | 379,797.58               | 2,038,604.96       |
|              | 20              | 8737                             | RESTRICTED - OTHER           | .00                      | -48,134.97         |
|              | 20              | 8753                             | ASSIGNED-PURCH OBL - CURRENT | 37,279.70                | .00                |
|              |                 | TOTAL FUND BALANCE               |                              | <u>100,983.28</u>        | <u>33,665.06</u>   |
|              |                 | TOTAL LIABILITIES + FUND BALANCE |                              | <u>40,061.95</u>         | <u>10,023.43</u>   |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 3**  
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FUND: 310 CAPITAL OUTLAY FUND /

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | 535.23                   | 787,504.49         |
|                               |    |      | TOTAL ASSETS                     | <u>535.23</u>            | <u>787,504.49</u>  |
| FUND BALANCE                  |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | -535.23                  | -709,535.31        |
|                               | 31 | 7602 | EXPENDITURES CONTROL             | .00                      | 486,946.16         |
|                               | 31 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR     | .00                      | -903.74            |
|                               | 31 | 8737 | RESTRICTED - OTHER               | .00                      | -68,117.89         |
|                               | 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -495,893.71        |
|                               |    |      | TOTAL FUND BALANCE               | <u>-535.23</u>           | <u>-787,504.49</u> |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-535.23</u>           | <u>-787,504.49</u> |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 4**  
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**FUND: 320 BUILDING FUND (5 CENT LEVY) /**

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|---------------------------------------|----|----------------------------------|--------------------------------|--------------------------|----------------------|
| ASSETS                                |    |                                  |                                |                          |                      |
|                                       | 32 | 6101                             | CASH IN BANK                   | 240,352.80               | 2,134,997.01         |
|                                       |    | TOTAL ASSETS                     |                                | <u>240,352.80</u>        | <u>2,134,997.01</u>  |
| FUND BALANCE                          |    |                                  |                                |                          |                      |
|                                       | 32 | 6302                             | REVENUES CONTROL               | -457,490.87              | -3,901,777.96        |
|                                       | 32 | 7602                             | EXPENDITURES CONTROL           | 217,138.07               | 3,553,443.59         |
|                                       | 32 | 8734                             | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -172,561.62          |
|                                       | 32 | 8738                             | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -1,614,101.02        |
|                                       |    | TOTAL FUND BALANCE               |                                | <u>-240,352.80</u>       | <u>-2,134,997.01</u> |
|                                       |    | TOTAL LIABILITIES + FUND BALANCE |                                | <u>-240,352.80</u>       | <u>-2,134,997.01</u> |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 5**  
**glbalsht**

FUND: 360 CONSTRUCTION FUND /

| FUND: 360 CONSTRUCTION FUND |    |                                  |      |                         | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|-----------------------------|----|----------------------------------|------|-------------------------|--------------------------|----------------------|
| ASSETS                      |    |                                  |      |                         |                          |                      |
|                             | 36 | 6101                             | 8112 | CASH IN BANK            | .00                      | -156,765.85          |
|                             | 36 | 6101                             | 8510 | CASH IN BANK            | .00                      | 133,166.23           |
|                             | 36 | 6101                             | 8512 | CASH IN BANK            | -716,616.55              | 2,109,755.53         |
|                             | 36 | 6105                             | 8112 | CASH WITH FISCAL AGENTS | .00                      | 3,288,692.50         |
|                             | 36 | 6105                             | 8210 | CASH WITH FISCAL AGENTS | .00                      | 1,041,378.18         |
|                             |    | TOTAL ASSETS                     |      |                         | <u>-716,616.55</u>       | <u>6,416,226.59</u>  |
|                             |    |                                  |      |                         |                          |                      |
| LIABILITIES                 |    |                                  |      |                         |                          |                      |
|                             | 36 | 7421                             |      | ACCOUNTS PAYABLE        | -57,476.00               | -57,476.00           |
|                             |    | TOTAL LIABILITIES                |      |                         | <u>-57,476.00</u>        | <u>-57,476.00</u>    |
|                             |    |                                  |      |                         |                          |                      |
| FUND BALANCE                |    |                                  |      |                         |                          |                      |
|                             | 36 | 6302                             |      | REVENUES CONTROL        | .00                      | -7,765,979.16        |
|                             | 36 | 7602                             |      | EXPENDITURES CONTROL    | 774,092.55               | 2,363,385.07         |
|                             | 36 | 8737                             |      | RESTRICTED - OTHER      | .00                      | -956,156.50          |
|                             |    | TOTAL FUND BALANCE               |      |                         | <u>774,092.55</u>        | <u>-6,358,750.59</u> |
|                             |    | TOTAL LIABILITIES + FUND BALANCE |      |                         | <u>716,616.55</u>        | <u>-6,416,226.59</u> |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 6**  
**glbalsht**

**FUND: 400 DEBT SERVICE FUND /**

| <b>FUND: 400 DEBT SERVICE FUND</b> |    |                                         |                           | <b>NET CHANGE<br/>FOR PERIOD</b> | <b>ACCOUNT<br/>BALANCE</b> |
|------------------------------------|----|-----------------------------------------|---------------------------|----------------------------------|----------------------------|
| <b>ASSETS</b>                      |    |                                         |                           |                                  |                            |
|                                    | 40 | 6105                                    | CASH WITH FISCAL AGENTS   | .00                              | 248,154.09                 |
|                                    | 40 | 6111                                    | INVESTMENTS               | .00                              | 333,388.62                 |
|                                    |    | <b>TOTAL ASSETS</b>                     |                           | <u>.00</u>                       | <u>581,542.71</u>          |
| <b>FUND BALANCE</b>                |    |                                         |                           |                                  |                            |
|                                    | 40 | 6302                                    | REVENUES CONTROL          | -217,138.07                      | -1,079,410.59              |
|                                    | 40 | 7602                                    | EXPENDITURES CONTROL      | 217,138.07                       | 1,079,410.59               |
|                                    | 40 | 8736                                    | RESTRICTED - DEBT SERVICE | .00                              | -581,542.71                |
|                                    |    | <b>TOTAL FUND BALANCE</b>               |                           | <u>.00</u>                       | <u>-581,542.71</u>         |
|                                    |    | <b>TOTAL LIABILITIES + FUND BALANCE</b> |                           | <u>.00</u>                       | <u>-581,542.71</u>         |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 7**  
**glbalsht**

FUND: 51 FOOD SERVICE FUND /

| FUND: 51 FOOD SERVICE FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE        |
|----------------------------|----|------|----------------------------------|--------------------------|---------------------------|
| ASSETS                     |    |      |                                  |                          |                           |
|                            | 51 | 6101 | CASH IN BANK                     | -48,393.65               | -91,739.71                |
|                            | 51 | 6106 | CASH - SCHOOL FOOD SERVICE       | -53,860.15               | 363,378.56                |
|                            | 51 | 6171 | INVENTORIES FOR CONSUMPTION      | .00                      | 16,855.00                 |
|                            |    |      | TOTAL ASSETS                     | <u>-102,253.80</u>       | <u>288,493.85</u>         |
| LIABILITIES                |    |      |                                  |                          |                           |
|                            | 51 | 7421 | ACCOUNTS PAYABLE                 | -1,814.63                | -1,814.63                 |
|                            |    |      | TOTAL LIABILITIES                | <u>-1,814.63</u>         | <u>-1,814.63</u>          |
| FUND BALANCE               |    |      |                                  |                          |                           |
|                            | 51 | 6302 | REVENUES CONTROL                 | -25,213.81               | -993,530.73               |
|                            | 51 | 7602 | EXPENDITURES CONTROL             | 129,282.24               | 1,090,534.71              |
|                            | 51 | 8739 | RESTRICTED NET ASSETS            | .00                      | -383,683.20               |
|                            |    |      | TOTAL FUND BALANCE               | <u>104,068.43</u>        | <u>-286,679.22</u>        |
|                            |    |      | TOTAL LIABILITIES + FUND BALANCE | <u><u>102,253.80</u></u> | <u><u>-288,493.85</u></u> |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 8**  
**glbalsht**

**FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO /**

| <b>FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO</b> |      |      |                       | <b>NET CHANGE<br/>FOR PERIOD</b> | <b>ACCOUNT<br/>BALANCE</b> |
|--------------------------------------------------|------|------|-----------------------|----------------------------------|----------------------------|
| <b>ASSETS</b>                                    |      |      |                       |                                  |                            |
| 76                                               | 6101 | 0072 | CASH IN BANK          | .00                              | 750.00                     |
| 76                                               | 6101 | 0078 | CASH IN BANK          | 9.49                             | 8,818.03                   |
| 76                                               | 6101 | 0081 | CASH IN BANK          | .00                              | 2,202.59                   |
| 76                                               | 6101 | 0087 | CASH IN BANK          | 112.57                           | 104,598.72                 |
| 76                                               | 6101 | 0088 | CASH IN BANK          | 10.26                            | 9,535.71                   |
| 76                                               | 6101 | 0089 | CASH IN BANK          | 82.60                            | 76,754.06                  |
| <b>TOTAL ASSETS</b>                              |      |      |                       | <u><b>214.92</b></u>             | <u><b>202,659.11</b></u>   |
| <b>FUND BALANCE</b>                              |      |      |                       |                                  |                            |
| 76                                               | 6302 |      | REVENUES CONTROL      | -214.92                          | -34,089.60                 |
| 76                                               | 7602 |      | EXPENDITURES CONTROL  | .00                              | 40,225.00                  |
| 76                                               | 8739 |      | RESTRICTED NET ASSETS | .00                              | -208,794.51                |
| <b>TOTAL FUND BALANCE</b>                        |      |      |                       | <u><b>-214.92</b></u>            | <u><b>-202,659.11</b></u>  |
| <b>TOTAL LIABILITIES + FUND BALANCE</b>          |      |      |                       | <u><b>-214.92</b></u>            | <u><b>-202,659.11</b></u>  |



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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 9**  
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**FUND: 8 GOVERNMENTAL ASSETS /**

| <b>FUND: 8</b>      | <b>GOVERNMENTAL ASSETS</b>              |                               | <b>NET CHANGE<br/>FOR PERIOD</b> | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------|-----------------------------------------|-------------------------------|----------------------------------|----------------------------|
| <b>ASSETS</b>       |                                         |                               |                                  |                            |
| 80                  | 6201                                    | LAND                          | .00                              | 267,795.00                 |
| 80                  | 6211                                    | LAND IMPROVEMENTS             | .00                              | 568,233.00                 |
| 80                  | 6212                                    | ACCUMULATED DEPR LAND IMPROV  | .00                              | -447,082.09                |
| 80                  | 6221                                    | BUILDINGS AND BUILD IMPROVE   | .00                              | 35,223,001.76              |
| 80                  | 6222                                    | ACC DEPRECIATION BUILDINGS    | .00                              | -11,524,494.68             |
| 80                  | 6231                                    | TECHNOLOGY EQUIPMENT          | .00                              | 1,582,613.90               |
| 80                  | 6232                                    | ACCUM DEPRECIATION TECH EQUIP | .00                              | -934,012.78                |
| 80                  | 6241                                    | VEHICLES                      | .00                              | 1,286,430.35               |
| 80                  | 6242                                    | ACCUM DEPRECIATION VEHICLES   | .00                              | -1,018,754.15              |
| 80                  | 6251                                    | GENERAL                       | .00                              | 938,086.97                 |
| 80                  | 6252                                    | ACCUM DEPRECIATION GENERAL    | .00                              | -612,797.69                |
| 80                  | 6261                                    | CONSTRUCTION IN PROGRESS      | .00                              | 75,264.00                  |
|                     | <b>TOTAL ASSETS</b>                     |                               | <u>.00</u>                       | <u>25,404,283.59</u>       |
| <b>FUND BALANCE</b> |                                         |                               |                                  |                            |
| 80                  | 7602                                    | EXPENDITURES CONTROL          | .00                              | 289.27                     |
| 80                  | 8710                                    | INVESTMENT IN GOVERN ASSETS   | .00                              | -25,404,572.86             |
|                     | <b>TOTAL FUND BALANCE</b>               |                               | <u>.00</u>                       | <u>-25,404,283.59</u>      |
|                     | <b>TOTAL LIABILITIES + FUND BALANCE</b> |                               | <u>.00</u>                       | <u>-25,404,283.59</u>      |

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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2013 12**

**PG 10**  
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FUND: 81 FOOD SERVICE ASSETS /

| FUND: 81     | FOOD SERVICE ASSETS              |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS       |                                  |                               |                          |                    |
| 81           | 6221                             | BUILDINGS AND BUILD IMPROVE   | .00                      | 339,450.00         |
| 81           | 6222                             | ACC DEPRECIATION BUILDINGS    | .00                      | -303,066.13        |
| 81           | 6231                             | TECHNOLOGY EQUIPMENT          | .00                      | 1,146.00           |
| 81           | 6232                             | ACCUM DEPRECIATION TECH EQUIP | .00                      | -1,146.00          |
| 81           | 6251                             | GENERAL                       | .00                      | 994,950.38         |
| 81           | 6252                             | ACCUM DEPRECIATION GENERAL    | .00                      | -536,958.22        |
|              | TOTAL ASSETS                     |                               | <u>.00</u>               | <u>494,376.03</u>  |
| FUND BALANCE |                                  |                               |                          |                    |
| 81           | 8711                             | INVESTMENT IN BUSINESS ASSETS | .00                      | -494,376.03        |
|              | TOTAL FUND BALANCE               |                               | <u>.00</u>               | <u>-494,376.03</u> |
|              | TOTAL LIABILITIES + FUND BALANCE |                               | <u>.00</u>               | <u>-494,376.03</u> |

\*\* END OF REPORT - Generated by denise morgan \*\*