

08/11/2015 09:14  
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**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

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| <b>GENERAL FUND (1)</b>       | <b>ACCOUNT<br/>BALANCE</b> |
|-------------------------------|----------------------------|
| <b>ASSETS</b>                 |                            |
| CASH IN BANK                  | 6,267,258.43               |
| TAXES RECEIVABLE              | 109,298.35                 |
| INTERFUND RECEIVABLES         | 32,346.84                  |
| OTHER RECEIVABLE              | 10,486.70                  |
| ACCOUNTS RECEIVABLE           | 18,559.09                  |
| TOTAL ASSETS                  | 6,437,949.41               |
| <b>LIABILITIES</b>            |                            |
| ACCOUNTS PAYABLE              | -160,763.06                |
| KTRS WITHHELD PAYABLE         | -1,066.79                  |
| CURRENT LIAB                  | -16,963.30                 |
| TOTAL LIABILITIES             | -178,793.15                |
| <b>FUND BALANCE</b>           |                            |
| Restricted Sick Leave payable | -100,000.00                |
| UNASSIGNED FUND BALANCE       | -6,159,156.26              |
| TOTAL FUND BALANCE FOR FUND 1 | -6,259,156.26              |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
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**2**

| <b>SPECIAL REVENUE (2)</b>    | <b>ACCOUNT<br/>BALANCE</b> |
|-------------------------------|----------------------------|
| <b>ASSETS</b>                 |                            |
| CASH IN BANK                  | 44,792.68                  |
| ACCOUNTS RECEIVABLE           | 264,614.89                 |
| TOTAL ASSETS                  | 309,407.57                 |
| <b>LIABILITIES</b>            |                            |
| ACCOUNTS PAYABLE              | -31,130.93                 |
| DEFERRED REVENUE              | -172,170.66                |
| TOTAL LIABILITIES             | -203,301.59                |
| <b>FUND BALANCE</b>           |                            |
| RESTRICTED GRANTS             | -106,105.98                |
| TOTAL FUND BALANCE FOR FUND 2 | -106,105.98                |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
**glkyaf**  
**3**

| <b>DISTRICT ACTIVITY FUND ANNUAL (21)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|-------------------------------------------|----------------------------|
| <b>ASSETS</b>                             |                            |
| CASH IN BANK                              | 12,909.02                  |
| CASH IN BANK                              | 10,885.46                  |
| CASH IN BANK                              | 2,062.81                   |
| CASH IN BANK                              | 45,776.09                  |
| CASH IN BANK                              | 988.26                     |
| CASH IN BANK                              | 7,444.34                   |
| ACCOUNTS RECEIVABLE                       | 6,725.82                   |
| TOTAL ASSETS                              | 86,791.80                  |
| <b>LIABILITIES</b>                        |                            |
| ACCOUNTS PAYABLE                          | -18,154.67                 |
| TOTAL LIABILITIES                         | -18,154.67                 |
| <b>FUND BALANCE</b>                       |                            |
| COMMITTED FUND BALANCE                    | -68,637.13                 |
| TOTAL FUND BALANCE FOR FUND 21            | -68,637.13                 |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
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| <b>CAPITAL OUTLAY FUND (310)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|----------------------------------|----------------------------|
| <hr/>                            |                            |
| ASSETS                           |                            |
| CASH IN BANK                     | 1,035,697.59               |
| TOTAL ASSETS                     | 1,035,697.59               |
| FUND BALANCE                     |                            |
| RESTRICTED-SFCC ESCROW-PRIOR     | -867,162.21                |
| RESTRICTED - OTHER               | -168,535.38                |
| TOTAL FUND BALANCE FOR FUND 310  | -1,035,697.59              |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
**glkyaf**  
**5**  
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| <b>BUILDING FUND (5 CENT LEVY) (320)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|------------------------------------------|----------------------------|
| <b>ASSETS</b>                            |                            |
| CASH IN BANK                             | 2,516,595.25               |
| TOTAL ASSETS                             | 2,516,595.25               |
| <b>FUND BALANCE</b>                      |                            |
| RESTRICTED-SFCC ESCROW-PRIOR             | -2,134,997.21              |
| RESTRICTED - OTHER                       | -381,598.24                |
| RESTRICTED-SFCC ESCROW-CURRENT           | .20                        |
| TOTAL FUND BALANCE FOR FUND 320          | -2,516,595.25              |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
**glkyaf** **6**  
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| <b>CONSTRUCTION FUND (360)</b>  | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------------------|----------------------------|
| <b>ASSETS</b>                   |                            |
| CASH IN BANK                    | 125.00                     |
| CASH IN BANK                    | 133,166.23                 |
| CASH IN BANK                    | 13,728.53                  |
| CASH IN BANK                    | 37,787.12                  |
| CASH IN BANK                    | 548,050.00                 |
| CASH IN BANK                    | 116,815.00                 |
| CASH WITH FISCAL AGENTS         | 3.00                       |
| CASH WITH FISCAL AGENTS         | 148,310.36                 |
| TOTAL ASSETS                    | 997,985.24                 |
| <b>LIABILITIES</b>              |                            |
| ACCOUNTS PAYABLE                | -39,365.35                 |
| TOTAL LIABILITIES               | -39,365.35                 |
| <b>FUND BALANCE</b>             |                            |
| RESTRICTED-FUTURE CONSTR BG-1   | -958,619.89                |
| TOTAL FUND BALANCE FOR FUND 360 | -958,619.89                |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
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**7**

| <b>DEBT SERVICE FUND (400)</b>  | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------------------|----------------------------|
| <b>ASSETS</b>                   |                            |
| CASH IN BANK                    | - .02                      |
| CASH WITH FISCAL AGENTS         | 117,013.70                 |
| INVESTMENTS                     | 1,396,082.58               |
| TOTAL ASSETS                    | 1,513,096.26               |
| <b>FUND BALANCE</b>             |                            |
| RESTRICTED - DEBT SERVICE       | -1,513,096.26              |
| TOTAL FUND BALANCE FOR FUND 400 | -1,513,096.26              |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
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**8**  
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| <b>FOOD SERVICE FUND (51)</b>  | <b>ACCOUNT<br/>BALANCE</b> |
|--------------------------------|----------------------------|
| <b>ASSETS</b>                  |                            |
| CASH IN BANK                   | -184,430.06                |
| CASH - SCHOOL FOOD SERVICE     | 699,990.98                 |
| INVENTORIES FOR CONSUMPTION    | 29,065.99                  |
| TOTAL ASSETS                   | 544,626.91                 |
| <b>LIABILITIES</b>             |                            |
| INTERFUND PAYABLES             | -32,346.84                 |
| ACCOUNTS PAYABLE               | -7,861.17                  |
| UNFUNDED PENSION LIABILITIES   | -553,199.00                |
| DEFERRED INFLOW OF RESOURCES   | -61,692.00                 |
| TOTAL LIABILITIES              | -655,099.01                |
| <b>FUND BALANCE</b>            |                            |
| UNRESTRICTED NET POSITION      | 614,891.00                 |
| RESTRICTED NET ASSETS          | -504,418.90                |
| TOTAL FUND BALANCE FOR FUND 51 | 110,472.10                 |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
**glkyaf**  
**9**  
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| <b>DAY CARE OPERATIONS (52)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------------------|----------------------------|
| <b>ASSETS</b>                   |                            |
| CASH IN BANK                    | 38,696.99                  |
| TOTAL ASSETS                    | 38,696.99                  |
| <b>LIABILITIES</b>              |                            |
| ACCOUNTS PAYABLE                | -134.40                    |
| UNFUNDED PENSION LIABILITIES    | -124,464.00                |
| DEFERRED INFLOW OF RESOURCES    | -13,880.00                 |
| TOTAL LIABILITIES               | -138,478.40                |
| <b>FUND BALANCE</b>             |                            |
| UNRESTRICTED NET POSITION       | 138,344.00                 |
| RESTRICTED-NEW ASSETS(FD SVC)   | -38,562.59                 |
| TOTAL FUND BALANCE FOR FUND 52  | 99,781.41                  |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
**glkyaf** **10**  
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| <b>FIDUCIARY FUND - PRIVATE PURPO (701</b> | <b>ACCOUNT<br/>BALANCE</b> |
|--------------------------------------------|----------------------------|
| <hr/>                                      |                            |
| ASSETS                                     |                            |
| CASH IN BANK                               | 9,011.91                   |
| CASH IN BANK                               | 1,202.59                   |
| CASH IN BANK                               | 101,858.66                 |
| CASH IN BANK                               | 8,932.89                   |
| CASH IN BANK                               | 80,671.28                  |
| CASH IN BANK                               | 2,000.00                   |
| ACCOUNTS RECEIVABLE                        | 5,900.00                   |
| TOTAL ASSETS                               | 209,577.33                 |
| FUND BALANCE                               |                            |
| RESTRICTED NET ASSETS                      | -209,577.33                |
| TOTAL FUND BALANCE FOR FUND 7011           | -209,577.33                |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P** 11  
**glkyaf**rp

| <b>GOVERNMENTAL ASSETS (8)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|--------------------------------|----------------------------|
| <b>ASSETS</b>                  |                            |
| LAND                           | 267,795.00                 |
| LAND IMPROVEMENTS              | 568,233.00                 |
| ACCUMULATED DEPR LAND IMPROV   | -482,384.96                |
| BUILDINGS AND BUILD IMPROVE    | 39,971,850.76              |
| ACC DEPRECIATION BUILDINGS     | -14,898,587.84             |
| TECHNOLOGY EQUIPMENT           | 1,509,286.02               |
| ACCUM DEPRECIATION TECH EQUIP  | -1,242,275.93              |
| VEHICLES                       | 1,286,430.35               |
| ACCUM DEPRECIATION VEHICLES    | -1,195,794.30              |
| GENERAL                        | 1,005,849.27               |
| ACCUM DEPRECIATION GENERAL     | -717,283.16                |
| TOTAL ASSETS                   | 26,073,118.21              |
| <b>FUND BALANCE</b>            |                            |
| INVESTMENT IN GOVERN ASSETS    | -26,073,118.21             |
| TOTAL FUND BALANCE FOR FUND 8  | -26,073,118.21             |

08/11/2015 09:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2015**

**P**  
**glkyaf** **12**  
**rp**

| <b>FOOD SERVICE ASSETS (81)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------------------|----------------------------|
| <hr/>                           |                            |
| ASSETS                          |                            |
| BUILDINGS AND BUILD IMPROVE     | 339,450.00                 |
| ACC DEPRECIATION BUILDINGS      | -317,808.00                |
| GENERAL                         | 1,005,407.38               |
| ACCUM DEPRECIATION GENERAL      | -715,694.00                |
| TOTAL ASSETS                    | 311,355.38                 |
| FUND BALANCE                    |                            |
| INVESTMENT IN BUSINESS ASSETS   | -311,355.38                |
| TOTAL FUND BALANCE FOR FUND 81  | -311,355.38                |

08/11/2015 09:14  
9152dmor

ELIZABETHTOWN INDEPENDENT SCHOOLS  
BALANCE SHEET REPORT FOR FY2015

P 13  
glkyafpr

FOOD SERVICE ASSETS (81)

ACCOUNT  
BALANCE

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