

12/03/2015 15:14  
9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P**  
**g1balsh1**

| FUND: 1                          |                    | GENERAL FUND                  |               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|-------------------------------|---------------|--------------------------|--------------------|
|                                  |                    |                               |               |                          |                    |
| ASSETS                           |                    |                               |               |                          |                    |
| 10                               | 6101               | CASH IN BANK                  | -267,375.64   | 6,356,211.73             |                    |
|                                  | TOTAL ASSETS       |                               | -267,375.64   | 6,356,211.73             |                    |
| LIABILITIES                      |                    |                               |               |                          |                    |
| 10                               | 7421               | ACCOUNTS PAYABLE              | .00           | -96.75                   |                    |
| 10                               | 7470               | PAYROLL DED AND WITHHOLDING   | -99.00        | -272.00                  |                    |
| 10                               | 7474               | KTRS WITHHELD PAYABLE         | .00           | -1,066.79                |                    |
| 10                               | 7603               | PURCHASE OBLIGATIONS          | 41,916.90     | 68,283.22                |                    |
|                                  | TOTAL LIABILITIES  |                               | 41,817.90     | 66,847.68                |                    |
| FUND BALANCE                     |                    |                               |               |                          |                    |
| 10                               | 6302               | REVENUES CONTROL              | -1,001,062.28 | -10,413,353.08           |                    |
| 10                               | 7602               | EXPENDITURES CONTROL          | 1,268,536.92  | 4,758,576.89             |                    |
| 10                               | 8732               | Restricted Sick Leave payable | .00           | -100,000.00              |                    |
| 10                               | 8745               | COMMITTED - FUTURE CONSTR     | .00           | -600,000.00              |                    |
| 10                               | 8753               | ASSIGNED-PURCH OBL - CURRENT  | -41,916.90    | -68,283.22               |                    |
|                                  | TOTAL FUND BALANCE |                               | 225,557.74    | -6,423,059.41            |                    |
| TOTAL LIABILITIES + FUND BALANCE |                    |                               | 267,375.64    | -6,356,211.73            |                    |

12/03/2015 15:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**
**P**  
**glsht**

| FUND: 2      | SPECIAL REVENUE |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|-----------------|----------------------------------|------------------------------|--------------------------|--------------------|
|              |                 |                                  |                              |                          |                    |
| ASSETS       |                 |                                  |                              |                          |                    |
|              | 20              | 6101                             | CASH IN BANK                 | -34,585.41               | 147,963.54         |
|              |                 | TOTAL ASSETS                     |                              | -34,585.41               | 147,963.54         |
| LIABILITIES  |                 |                                  |                              |                          |                    |
|              | 20              | 7421                             | ACCOUNTS PAYABLE             | .00                      | 96.75              |
|              | 20              | 7603                             | PURCHASE OBLIGATIONS         | 3,674.46                 | 10,132.55          |
|              |                 | TOTAL LIABILITIES                |                              | 3,674.46                 | 10,229.30          |
| FUND BALANCE |                 |                                  |                              |                          |                    |
|              | 20              | 6302                             | REVENUES CONTROL             | -130,617.94              | -724,550.44        |
|              | 20              | 7602                             | EXPENDITURES CONTROL         | 165,203.35               | 682,596.13         |
|              | 20              | 8731                             | RESTRICTED GRANTS            | .00                      | -106,105.98        |
|              | 20              | 8753                             | ASSIGNED-PURCH OBL - CURRENT | -3,674.46                | -10,132.55         |
|              |                 | TOTAL FUND BALANCE               |                              | 30,910.95                | -158,192.84        |
|              |                 | TOTAL LIABILITIES + FUND BALANCE |                              | -34,585.41               | -147,963.54        |

12/03/2015 15:14  
9152dmor

ELIZABETHTOWN INDEPENDENT SCHOOLS  
BALANCE SHEET FOR 2016 5

P  
g1balsh3t

| FUND: 21 DISTRICT ACTIVITY FUND ANNUAL |      |      |                        | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------------|------|------|------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                          |      |      |                        |                          |                    |
| 21                                     | 6101 |      | CASH IN BANK           | -184.25                  | .00                |
| 21                                     | 6101 | 7600 | CASH IN BANK           | .00                      | 950.66             |
| 21                                     | 6101 | 7610 | CASH IN BANK           | 2,000.00                 | 28,031.90          |
| 21                                     | 6101 | 7615 | CASH IN BANK           | .00                      | 3,318.96           |
| 21                                     | 6101 | 7620 | CASH IN BANK           | .00                      | 29,828.94          |
| 21                                     | 6101 | 7625 | CASH IN BANK           | 500.00                   | 1,788.26           |
| 21                                     | 6101 | 7635 | CASH IN BANK           | -2,839.99                | 4,150.78           |
| TOTAL ASSETS                           |      |      |                        | -524.24                  | 68,069.50          |
| <b>FUND BALANCE</b>                    |      |      |                        |                          |                    |
| 21                                     | 6302 |      | REVENUES CONTROL       | -2,570.00                | -25,507.54         |
| 21                                     | 7602 |      | EXPENDITURES CONTROL   | 3,094.24                 | 26,075.17          |
| 21                                     | 8740 |      | COMMITTED FUND BALANCE | .00                      | -68,637.13         |
| TOTAL FUND BALANCE                     |      |      |                        | 524.24                   | -68,069.50         |
| TOTAL LIABILITIES + FUND BALANCE       |      |      |                        | 524.24                   | -68,069.50         |

12/03/2015 15:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P**  
**glbalsht**  
**4**

| <b>FUND: 310 CAPITAL OUTLAY FUND</b> |    |      |                                  | <b>NET CHANGE<br/>FOR PERIOD</b> | <b>ACCOUNT<br/>BALANCE</b> |
|--------------------------------------|----|------|----------------------------------|----------------------------------|----------------------------|
| <hr/>                                |    |      |                                  |                                  |                            |
| <b>ASSETS</b>                        |    |      |                                  |                                  |                            |
|                                      | 31 | 6101 | CASH IN BANK                     | -764,758.94                      | 388,176.12                 |
|                                      |    |      | TOTAL ASSETS                     | -764,758.94                      | 388,176.12                 |
| <hr/>                                |    |      |                                  |                                  |                            |
| <b>FUND BALANCE</b>                  |    |      |                                  |                                  |                            |
|                                      | 31 | 6302 | REVENUES CONTROL                 | -765,246.64                      | -882,484.11                |
|                                      | 31 | 7602 | EXPENDITURES CONTROL             | 765,002.79                       | 765,002.79                 |
|                                      | 31 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR     | 765,002.79                       | -102,159.42                |
|                                      | 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                              | -168,535.38                |
|                                      |    |      | TOTAL FUND BALANCE               | 764,758.94                       | -388,176.12                |
|                                      |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>764,758.94</u>                | <u>-388,176.12</u>         |
|                                      |    |      |                                  | =====                            | =====                      |

12/03/2015 15:14  
9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P**  
**g1balsh5**

| <b>FUND: 320 BUILDING FUND (5 CENT LEVY)</b> |    |      |                                  | <b>NET CHANGE<br/>FOR PERIOD</b> | <b>ACCOUNT<br/>BALANCE</b> |
|----------------------------------------------|----|------|----------------------------------|----------------------------------|----------------------------|
| <hr/>                                        |    |      |                                  |                                  |                            |
| <b>ASSETS</b>                                |    |      |                                  |                                  |                            |
|                                              | 32 | 6101 | CASH IN BANK                     | -2,481,347.41                    | 405,621.18                 |
|                                              |    |      | TOTAL ASSETS                     | -2,481,347.41                    | 405,621.18                 |
| <hr/>                                        |    |      |                                  |                                  |                            |
| <b>FUND BALANCE</b>                          |    |      |                                  |                                  |                            |
|                                              | 32 | 6302 | REVENUES CONTROL                 | -2,137,172.66                    | -2,648,140.52              |
|                                              | 32 | 7602 | EXPENDITURES CONTROL             | 2,483,522.86                     | 2,624,117.38               |
|                                              | 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR     | 2,134,997.21                     | .00                        |
|                                              | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                              | -381,598.04                |
|                                              |    |      | TOTAL FUND BALANCE               | 2,481,347.41                     | -405,621.18                |
|                                              |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>2,481,347.41</u>              | <u>-405,621.18</u>         |
|                                              |    |      |                                  | =====                            | =====                      |

12/03/2015 15:14  
9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P**  
**g1balsht** **6**

| FUND: 360 CONSTRUCTION FUND      |      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------------|------|------|-------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                    |      |      |                               |                          |                      |
| 36                               | 6101 | 8105 | CASH IN BANK                  | 2,900,000.00             | 2,900,000.00         |
| 36                               | 6101 | 8112 | CASH IN BANK                  | .00                      | 125.00               |
| 36                               | 6101 | 8204 | CASH IN BANK                  | -5,887.06                | 18,485.93            |
| 36                               | 6101 | 8205 | CASH IN BANK                  | .00                      | 5,020.22             |
| 36                               | 6101 | 8206 | CASH IN BANK                  | -28,122.90               | 38,641.62            |
| 36                               | 6101 | 8510 | CASH IN BANK                  | .00                      | 133,166.23           |
| 36                               | 6101 | 8512 | CASH IN BANK                  | .00                      | 13,728.53            |
| 36                               | 6105 | 8112 | CASH WITH FISCAL AGENTS       | .00                      | 148,310.36           |
| 36                               | 6105 | 8414 | CASH WITH FISCAL AGENTS       | .00                      | 3.00                 |
| TOTAL ASSETS                     |      |      |                               | 2,865,990.04             | 3,257,480.89         |
| <b>FUND BALANCE</b>              |      |      |                               |                          |                      |
| 36                               | 6302 |      | REVENUES CONTROL              | -2,900,000.00            | -2,900,000.00        |
| 36                               | 7602 |      | EXPENDITURES CONTROL          | 34,009.96                | 601,139.00           |
| 36                               | 8735 |      | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -958,619.89          |
| TOTAL FUND BALANCE               |      |      |                               | -2,865,990.04            | -3,257,480.89        |
| TOTAL LIABILITIES + FUND BALANCE |      |      |                               | <u>-2,865,990.04</u>     | <u>-3,257,480.89</u> |

12/03/2015 15:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P**  
**glbalsht** **7**

| FUND: 400 DEBT SERVICE FUND      |    |      |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|------|---------------------------|--------------------------|--------------------|
|                                  |    |      |                           |                          |                    |
| ASSETS                           |    |      |                           |                          |                    |
|                                  | 40 | 6105 | CASH WITH FISCAL AGENTS   | .00                      | 117,013.70         |
|                                  | 40 | 6111 | INVESTMENTS               | .00                      | 1,396,082.58       |
| TOTAL ASSETS                     |    |      |                           | .00                      | 1,513,096.28       |
|                                  |    |      |                           |                          |                    |
| FUND BALANCE                     |    |      |                           |                          |                    |
|                                  | 40 | 6302 | REVENUES CONTROL          | -348,525.65              | -489,120.17        |
|                                  | 40 | 7602 | EXPENDITURES CONTROL      | 348,525.65               | 489,120.15         |
|                                  | 40 | 8736 | RESTRICTED - DEBT SERVICE | .00                      | -1,513,096.26      |
| TOTAL FUND BALANCE               |    |      |                           | .00                      | -1,513,096.28      |
| TOTAL LIABILITIES + FUND BALANCE |    |      |                           | .00                      | -1,513,096.28      |

12/03/2015 15:14  
9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P**  
**g1balsh8**

| FUND: 51 FOOD SERVICE FUND       |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 51                               | 6101 | CASH IN BANK                   | 20,213.92                | 280,390.53         |
| 51                               | 6106 | CASH - SCHOOL FOOD SERVICE     | -115,345.07              | 105,010.13         |
| 51                               | 6171 | INVENTORIES FOR CONSUMPTION    | .00                      | 29,065.99          |
| 51                               | 6400 | Deferred Outflows of resources | .00                      | 68,476.00          |
| TOTAL ASSETS                     |      |                                | -95,131.15               | 482,942.65         |
| <b>LIABILITIES</b>               |      |                                |                          |                    |
| 51                               | 7541 | UNFUNDED PENSION LIABILITIES   | .00                      | -553,199.00        |
| 51                               | 7700 | DEFERRED INFLOW OF RESOURCES   | .00                      | -61,692.00         |
| TOTAL LIABILITIES                |      |                                | .00                      | -614,891.00        |
| <b>FUND BALANCE</b>              |      |                                |                          |                    |
| 51                               | 6302 | REVENUES CONTROL               | -24,223.52               | -350,347.43        |
| 51                               | 7602 | EXPENDITURES CONTROL           | 119,354.67               | 440,299.68         |
| 51                               | 8712 | UNRESTRICTED NET POSITION      | .00                      | 546,415.00         |
| 51                               | 8739 | RESTRICTED NET ASSETS          | .00                      | -504,418.90        |
| TOTAL FUND BALANCE               |      |                                | 95,131.15                | 131,948.35         |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | <u>95,131.15</u>         | <u>-482,942.65</u> |

12/03/2015 15:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**
**P**  
**glsht**

| FUND: 52                         |    | DAY CARE OPERATIONS |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|---------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |    |                     |                                |                          |                    |
|                                  | 52 | 6101                | CASH IN BANK                   | 2,113.91                 | 46,438.76          |
|                                  | 52 | 6400                | Deferred Outflows of resources | .00                      | 15,406.00          |
| TOTAL ASSETS                     |    |                     |                                | 2,113.91                 | 61,844.76          |
| LIABILITIES                      |    |                     |                                |                          |                    |
|                                  | 52 | 7541                | UNFUNDED PENSION LIABILITIES   | .00                      | -124,464.00        |
|                                  | 52 | 7700                | DEFERRED INFLOW OF RESOURCES   | .00                      | -13,880.00         |
| TOTAL LIABILITIES                |    |                     |                                | .00                      | -138,344.00        |
| FUND BALANCE                     |    |                     |                                |                          |                    |
|                                  | 52 | 6302                | REVENUES CONTROL               | -10,275.00               | -59,581.00         |
|                                  | 52 | 7602                | EXPENDITURES CONTROL           | 8,161.09                 | 51,704.83          |
|                                  | 52 | 8712                | UNRESTRICTED NET POSITION      | .00                      | 122,938.00         |
|                                  | 52 | 8739                | Restricted Net Assets          | .00                      | -38,562.59         |
| TOTAL FUND BALANCE               |    |                     |                                | -2,113.91                | 76,499.24          |
| TOTAL LIABILITIES + FUND BALANCE |    |                     |                                | -2,113.91                | -61,844.76         |

12/03/2015 15:14  
9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P 10**  
**g1balsh**

| FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO |      |      |                       | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------------------|------|------|-----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                             |      |      |                       |                          |                    |
| 76                                        | 6101 | 0078 | CASH IN BANK          | 8.14                     | 9,052.45           |
| 76                                        | 6101 | 0081 | CASH IN BANK          | .00                      | 702.59             |
| 76                                        | 6101 | 0087 | CASH IN BANK          | 91.18                    | 101,313.26         |
| 76                                        | 6101 | 0088 | CASH IN BANK          | 7.62                     | 8,471.25           |
| 76                                        | 6101 | 0089 | CASH IN BANK          | 61.62                    | 68,468.47          |
| TOTAL ASSETS                              |      |      |                       | 168.56                   | 188,008.02         |
| <b>FUND BALANCE</b>                       |      |      |                       |                          |                    |
| 76                                        | 6302 |      | REVENUES CONTROL      | -168.56                  | -8,430.69          |
| 76                                        | 7602 |      | EXPENDITURES CONTROL  | .00                      | 30,000.00          |
| 76                                        | 8739 |      | RESTRICTED NET ASSETS | .00                      | -209,577.33        |
| TOTAL FUND BALANCE                        |      |      |                       | -168.56                  | -188,008.02        |
| TOTAL LIABILITIES + FUND BALANCE          |      |      |                       | <u>-168.56</u>           | <u>-188,008.02</u> |

12/03/2015 15:14  
9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**

**P 11**  
**glbalsht**

| FUND: 8 GOVERNMENTAL ASSETS      |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------------------|--------------------------|--------------------|
| <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                      | -482,384.96        |
| 80                               | 6221 | BUILDINGS AND BUILD IMPROVE      | .00                      | 46,750,887.51      |
| 80                               | 6222 | ACC DEPRECIATION BUILDINGS       | .00                      | -14,898,587.84     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT             | .00                      | 1,926,849.02       |
| 80                               | 6232 | ACCUM DEPRECIATION TECH EQUIP    | .00                      | -1,242,275.93      |
| 80                               | 6241 | VEHICLES                         | .00                      | 1,286,430.35       |
| 80                               | 6242 | ACCUM DEPRECIATION VEHICLES      | .00                      | -1,195,794.30      |
| 80                               | 6251 | GENERAL                          | .00                      | 1,005,849.27       |
| 80                               | 6252 | ACCUM DEPRECIATION GENERAL       | .00                      | -717,283.16        |
| 80                               | 6261 | CONSTRUCTION IN PROGRESS         | .00                      | 43,997.61          |
| TOTAL ASSETS                     |      |                                  | .00                      | 33,313,715.57      |
| FUND BALANCE                     | 80   | 8710 INVESTMENT IN GOVERN ASSETS | .00                      | -33,313,715.57     |
| TOTAL FUND BALANCE               |      |                                  | .00                      | -33,313,715.57     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                  | .00                      | -33,313,715.57     |

12/03/2015 15:14  
 9152dmor

**ELIZABETHTOWN INDEPENDENT SCHOOLS**  
**BALANCE SHEET FOR 2016 5**
**P 12**  
**glbalsht**

| FUND: 81 FOOD SERVICE ASSETS     |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 81                               | 6221 | BUILDINGS AND BUILD IMPROVE   | .00                      | 339,450.00         |
| 81                               | 6222 | ACC DEPRECIATION BUILDINGS    | .00                      | -317,808.00        |
| 81                               | 6251 | GENERAL                       | .00                      | 1,005,407.38       |
| 81                               | 6252 | ACCUM DEPRECIATION GENERAL    | .00                      | -715,694.00        |
| TOTAL ASSETS                     |      |                               | .00                      | 311,355.38         |
| FUND BALANCE                     |      |                               |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS | .00                      | -311,355.38        |
| TOTAL FUND BALANCE               |      |                               | .00                      | -311,355.38        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | .00                      | -311,355.38        |

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