

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-206,744.25	9,583,873.35
		<b>TOTAL ASSETS</b>	<b>-206,744.25</b>	<b>9,583,873.35</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	143,034.73	-89,571.89
10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	6,804.81
10	7470	PAYROLL DED AND WITHHOLDING	.00	-7,136.78
10	7472	FICA/MED W/H PAYABLE	.00	.01
10	7499	CURRENT LIAB	.00	-24,000.00
10	7603	PURCHASE OBLIGATIONS	.00	4,059.80
		<b>TOTAL LIABILITIES</b>	<b>143,034.73</b>	<b>-109,844.05</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,199,532.46	-23,269,178.84
10	7602	EXPENDITURES CONTROL	1,263,241.98	14,349,209.34
10	8732	Restricted Sick Leave payable	.00	-100,000.00
10	8745	COMMITTED - FUTURE CONSTR	.00	-450,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-4,059.80
		<b>TOTAL FUND BALANCE</b>	<b>63,709.52</b>	<b>-9,474,029.30</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>206,744.25</b>	<b>-9,583,873.35</b>

## BALANCE SHEET FOR 2023 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	188,866.42	155,036.45
		<b>TOTAL ASSETS</b>	<b>188,866.42</b>	<b>155,036.45</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	166,856.99	-58,349.19
20	7603	PURCHASE OBLIGATIONS	121,094.71	134,906.62
		<b>TOTAL LIABILITIES</b>	<b>287,951.70</b>	<b>76,557.43</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-642,986.97	-3,396,754.67
20	7602	EXPENDITURES CONTROL	287,263.56	3,458,782.53
20	8731	RESTRICTED GRANTS	.00	-157,786.61
20	8753	ASSIGNED-PURCH OBL - CURRENT	-121,094.71	-134,906.62
20	8770	UNASSIGNED FUND BALANCE	.00	-928.51
		<b>TOTAL FUND BALANCE</b>	<b>-476,818.12</b>	<b>-231,593.88</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-188,866.42</b>	<b>-155,036.45</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2023 11

FUND: 21 DISTRICT ACTIVITY FUND ANNUAL				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
21	6101	7600	CASH IN BANK	-1,225.12	62,974.45
21	6101	7605	CASH IN BANK	215.00	5,305.68
21	6101	7610	CASH IN BANK	-432.44	14,981.07
21	6101	7615	CASH IN BANK	.00	4,899.43
21	6101	7620	CASH IN BANK	.00	7,112.08
21	6101	7625	CASH IN BANK	.00	2,130.17
21	6101	7635	CASH IN BANK	375.27	14,511.95
21	6101	7650	CASH IN BANK	.00	5,170.00
	TOTAL ASSETS			-1,067.29	117,084.83
<b>LIABILITIES</b>					
21	7421		ACCOUNTS PAYABLE	-6,162.71	-7,864.00
	TOTAL LIABILITIES			-6,162.71	-7,864.00
<b>FUND BALANCE</b>					
21	6302		REVENUES CONTROL	-634.00	-78,280.37
21	7602		EXPENDITURES CONTROL	7,864.00	68,195.26
21	8740		COMMITTED FUND BALANCE	.00	-99,135.72
	TOTAL FUND BALANCE			7,230.00	-109,220.83
	TOTAL LIABILITIES + FUND BALANCE			1,067.29	-117,084.83

## BALANCE SHEET FOR 2023 11

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	7710	OTHER CASH IN BANK	.00	292,160.70
25	6106	7715	OTHER CASH IN BANK	.00	13,987.85
25	6106	7720	OTHER CASH IN BANK	.00	8,041.63
25	6106	7725	OTHER CASH IN BANK	.00	3,347.65
25	6106	7735	OTHER CASH IN BANK	.00	70,421.74
	TOTAL ASSETS			.00	387,959.57
FUND BALANCE					
25	8737		RESTRICTED - OTHER	.00	-387,959.57
	TOTAL FUND BALANCE			.00	-387,959.57
	TOTAL LIABILITIES + FUND BALANCE			.00	-387,959.57

## BALANCE SHEET FOR 2023 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	117,606.49	1,444,074.22
		<b>TOTAL ASSETS</b>	<b>117,606.49</b>	<b>1,444,074.22</b>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-117,606.49	-267,952.74
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-509,270.29
31	8737	RESTRICTED - OTHER	.00	-223,913.18
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-442,938.01
		<b>TOTAL FUND BALANCE</b>	<b>-117,606.49</b>	<b>-1,444,074.22</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-117,606.49</b>	<b>-1,444,074.22</b>

## BALANCE SHEET FOR 2023 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	13,727.77	2,987,242.62
		<b>TOTAL ASSETS</b>	<b>13,727.77</b>	<b>2,987,242.62</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-13,727.77	-1,697,575.08
	32	7602 EXPENDITURES CONTROL	.00	1,419,090.94
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,154,765.24
	32	8737 RESTRICTED - OTHER	.00	-574,421.95
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-979,571.29
		<b>TOTAL FUND BALANCE</b>	<b>-13,727.77</b>	<b>-2,987,242.62</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-13,727.77</b>	<b>-2,987,242.62</b>

BALANCE SHEET FOR 2023 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	8105	CASH IN BANK	.00	66,488.05
36	6101	8112	CASH IN BANK	.00	125.00
36	6101	8517	CASH IN BANK	.00	13,830.70
36	6101	8518	CASH IN BANK	.00	21,729.66
36	6101	8519	CASH IN BANK	.00	102,946.30
36	6101	8523	CASH IN BANK	.00	-62,385.54
36	6105	8414	CASH WITH FISCAL AGENTS	.00	3.00
TOTAL ASSETS				.00	142,737.17
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	-7,656.25	-5,937.50
TOTAL LIABILITIES				-7,656.25	-5,937.50
FUND BALANCE					
36	7602		EXPENDITURES CONTROL	7,656.25	417,968.49
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-554,768.16
TOTAL FUND BALANCE				7,656.25	-136,799.67
TOTAL LIABILITIES + FUND BALANCE				.00	-142,737.17

## BALANCE SHEET FOR 2023 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-220,233.33	-220,233.33
40	6105	CASH WITH FISCAL AGENTS	.00	272,863.65
40	6111	INVESTMENTS	.00	4,612,696.16
	<b>TOTAL ASSETS</b>		<b>-220,233.33</b>	<b>4,665,326.48</b>
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-1,693,699.12
40	7602	EXPENDITURES CONTROL	220,233.33	1,918,383.00
40	8736	RESTRICTED - DEBT SERVICE	.00	-5,112,874.20
40	8770	UNASSIGNED FUND BALANCE	.00	222,863.84
	<b>TOTAL FUND BALANCE</b>		<b>220,233.33</b>	<b>-4,665,326.48</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>220,233.33</b>	<b>-4,665,326.48</b>



# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-134,735.70	1,223,550.90
51	6106	CASH - SCHOOL FOOD SERVICE	2,651.73	49,435.35
51	6171	INVENTORIES FOR CONSUMPTION	.00	48,249.22
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	161,231.00
51	6400P	Deferred outflows of resources	.00	152,207.00
TOTAL ASSETS			-132,083.97	1,634,673.47
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	218,012.88	.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-287,268.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-956,924.00
51	7603	PURCHASE OBLIGATIONS	.00	9,467.73
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-164,183.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-214,695.00
TOTAL LIABILITIES			218,012.88	-1,613,602.27
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-147,857.76	-1,568,111.13
51	7602	EXPENDITURES CONTROL	61,928.85	1,589,873.56
51	87370	RESTRICTED - OTHER	.00	290,220.00
51	8737P	RESTRICTED-OTHER	.00	1,019,412.00
51	8739	RESTRICTED NET ASSETS	.00	-1,342,997.90
51	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-9,467.73
TOTAL FUND BALANCE			-85,928.91	-21,071.20
TOTAL LIABILITIES + FUND BALANCE			132,083.97	-1,634,673.47

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 11

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	.00	11,505.68
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	23,162.00
52	6400P	Deferred outflows of resources	.00	56,432.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>91,099.68</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITY	.00	-60,999.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-255,090.00
52	77000	DEFERRED INFLOWS OF RESOURCES	.00	-23,425.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-14,016.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-353,530.00</b>
<b>FUND BALANCE</b>				
52	87370	RESTRICTED - OTHER	.00	61,262.00
52	8737P	RESTRICTED-OTHER	.00	212,674.00
52	8739	Restricted Net Assets	.00	-11,505.68
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>262,430.32</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-91,099.68</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2023 11

FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
76	6101		CASH IN BANK	-11,944.03	.00
76	6101	0077	CASH IN BANK	.00	3,250.00
76	6101	0078	CASH IN BANK	.00	9,765.03
76	6101	0081	CASH IN BANK	.00	702.59
76	6101	0087	CASH IN BANK	538.30	106,755.90
76	6101	0088	CASH IN BANK	.00	7,073.51
76	6101	0089	CASH IN BANK	20,944.03	151,834.72
TOTAL ASSETS				<b>9,538.30</b>	<b>279,381.75</b>
<b>FUND BALANCE</b>					
76	6302		REVENUES CONTROL	-538.30	-58,155.95
76	7602		EXPENDITURES CONTROL	-9,000.00	13,500.00
76	8737		RESTRICTED - OTHER	.00	-234,725.80
TOTAL FUND BALANCE				<b>-9,538.30</b>	<b>-279,381.75</b>
TOTAL LIABILITIES + FUND BALANCE				<b>-9,538.30</b>	<b>-279,381.75</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	267,795.00
80	6211	LAND IMPROVEMENTS	.00	568,233.00
80	6212	ACCUMULATED DEPR LAND IMPROV	.00	-553,118.18
80	6221	BUILDINGS AND BUILD IMPROVE	.00	55,667,995.54
80	6222	ACC DEPRECIATION BUILDINGS	.00	-26,570,684.14
80	6231	TECHNOLOGY EQUIPMENT	.00	1,875,830.02
80	6232	ACCUM DEPRECIATION TECH EQUIP	.00	-1,883,538.15
80	6241	VEHICLES	.00	1,713,474.00
80	6242	ACCUM DEPRECIATION VEHICLES	.00	-1,110,581.12
80	6251	GENERAL	.00	1,264,371.23
80	6252	ACCUM DEPRECIATION GENERAL	.00	-1,012,689.31
80	6261	CONSTRUCTION IN PROGRESS	.00	547,281.51
TOTAL ASSETS			.00	30,774,369.40
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	324.68
80	7602	EXPENDITURES CONTROL	.00	135.28
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-30,774,829.36
TOTAL FUND BALANCE			.00	-30,774,369.40
TOTAL LIABILITIES + FUND BALANCE			.00	-30,774,369.40

## BALANCE SHEET FOR 2023 11

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS AND BUILD IMPROVE	.00	339,450.00
81	6222	ACC DEPRECIATION BUILDINGS	.00	-339,450.00
81	6251	GENERAL	89,226.28	1,125,585.04
81	6252	ACCUM DEPRECIATION GENERAL	.00	-958,232.43
TOTAL ASSETS			<b>89,226.28</b>	<b>167,352.61</b>
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	-89,226.28	-167,352.61
TOTAL FUND BALANCE			<b>-89,226.28</b>	<b>-167,352.61</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-89,226.28</b>	<b>-167,352.61</b>

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