

7/25/2014 FLOYD COUNTY PUBLIC SCHOOLS
 12:20:46 BALANCE SHEET REPORT FOR FY 2014

ACCOUNT	BALANCE
GENERAL FUND (1)	
ASSETS	
CASH IN BANK GF COMM TRUST BAN	6,214,962.73
CASH IN BANK GF SELF INSURANCE	15,293.29
CASH IN PAYROLL CLEARING ACCT	393.27
ACCOUNTS RECEIVABLE	168,365.28
TOTAL ASSETS	6,399,014.57
LIABILITIES	
ACCOUNTS PAYABLE	-339,422.11
ACCOUNTS PAYABLE CNB O/S	-13,033.05
ACCOUNTS PAYABLE-WORK COMP	-1,253,466.00
JUDGMENTS PAYABLE	-21,300.00
ACCR SALARIES & BENEFIT PAYABLE	-774.35
FEDERAL TAX WITHHELD PAYABLE	116.92
SICK LEAVE PAYABLE IN PROCESS	-222,006.00
TOTAL LIABILITIES	-1,849,884.59
FUND BALANCE	
COMMITTED - SICK LEAVE PAYABLE	-96,082.00
ASSIGNED-PURCH OBL - PRD 13/YE	-162,791.45
UNASSIGNED FUND BALANCE	-4,290,256.53
TOTAL FUND BALANCE FOR FUND 1	-4,549,129.98
SPECIAL REVENUE (2)	
ASSETS	
CASH IN BANK - GENERAL FUND	-1,103,924.62
ACCOUNTS RECEIVABLE	1,782,087.46
TOTAL ASSETS	678,162.84
LIABILITIES	
ACCOUNTS PAYABLE	-32,471.79

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DEFERRED REVENUE	-645,691.05
TOTAL LIABILITIES	-678,162.84
FUND BALANCE	
RESTRICTED GRANTS	513,303.64
ASSIGNED-PURCH OBL - PRD 13/YE	-513,310.48
UNASSIGNED FUND BALANCE	6.84
TOTAL FUND BALANCE FOR FUND 2	0
CAPITAL OUTLAY FUND (310)	
ASSETS	
CASH IN BANK - GENERAL FUND	606,285.88
TOTAL ASSETS	606,285.88
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-603,818.82
RESTRICTED-FUTURE CONSTR BG-1	-2,467.06
TOTAL FUND BALANCE FOR FUND 310	-606,285.88
BUILDING FUND (5 CENT LEVY) (320)	
ASSETS	
CASH IN BANK - GENERAL FUND	1,213,692.21
TOTAL ASSETS	1,213,692.21
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-151,562.49
RESTRICTED-FUTURE CONSTR BG-1	-1,062,129.72
TOTAL FUND BALANCE FOR FUND 320	-1,213,692.21

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ACCOUNT	BALANCE
CONSTRUCTION FUND (360)	
ASSETS	
CASH IN BANK - GENERAL FUND	91,015.71
TOTAL ASSETS	91,015.71
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-91,015.71
TOTAL FUND BALANCE FOR FUND 360	-91,015.71
FOOD SERVICE FUND (51)	
ASSETS	
CASH IN BANK - GENERAL FUND	1,579,130.46
ACCOUNTS RECEIVABLE	35,866.02
INVENTORIES FOR CONSUMPTION	61,813.00
TOTAL ASSETS	1,676,809.48
LIABILITIES	
ACCOUNTS PAYABLE	-66,229.71
TOTAL LIABILITIES	-66,229.71
FUND BALANCE	
UNRESTRICTED NET ASSETS	-1,529,552.45
NONSPENDABLE-INVENTORIES	-61,813.00
ASSIGNED-PURCH OBL - PRD 13/YE	-19,214.32
TOTAL FUND BALANCE FOR FUND 51	-1,610,579.77
AFTER SCHOOL DAY CARE FUND (52)	

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ACCOUNT	BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	99,140.49
TOTAL ASSETS	99,140.49
LIABILITIES	
ACCOUNTS PAYABLE	-327.95
TOTAL LIABILITIES	-327.95
FUND BALANCE	
UNRESTRICTED NET ASSETS	-96,326.02
ASSIGNED-PURCH OBL - PRD 13/YE	-2,486.52
TOTAL FUND BALANCE FOR FUND 52	-98,812.54
TRUST/AGENCY FUNDS (7000)	
ASSETS	
CASH IN BANK - GENERAL FUND	5,598.33
ACCOUNTS RECEIVABLE	2,180.00
TOTAL ASSETS	7,778.33
FUND BALANCE	
UNASSIGNED FUND BALANCE	-7,778.33
TOTAL FUND BALANCE FOR FUND 7000	-7,778.33
GOVERNMENTAL ASSETS (8)	
ASSETS	
LAND	2,574,368.67
LAND IMPROVEMENTS	1,927,458.06

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ACCOUNT	BALANCE
ACCUM DEPR - LAND IMPROVEMENTS	-151,443.38
BUILDINGS & BUILDING IMPROVE.	86,004,219.40
ACCUM DEPR - BUILDINGS	-31,285,505.66
TECHNOLOGY EQUIPMENT	8,611,070.95
ACCUM DEPR - TECH EQUIPMENT	-7,976,668.28
VEHICLES	7,767,473.38
ACCUM DEPR - VEHICLES	-6,095,661.39
GENERAL EQUIPMENT	3,088,362.12
ACCUM DEPR - GENERAL EQUIPMENT	-2,381,587.94
INFRASTRUCTURE	6,789,261.24
ACCUM DEPR - INFRASTRUCTURE	-3,619,236.95
TOTAL ASSETS	65,252,110.22
FUND BALANCE	
INVESTMENTS IN GOVT ASSETS	-65,252,110.22
TOTAL FUND BALANCE FOR FUND 8	-65,252,110.22
FOOD SERVICE FIXED ASSETS (81)	
ASSETS	
BUILDINGS & BUILDING IMPROVE.	1,592,931.85
ACCUM DEPR - BUILDINGS	-803,729.41
TECHNOLOGY EQUIPMENT	46,224.68
ACCUM DEPR - TECH EQUIPMENT	-45,514.40
GENERAL EQUIPMENT	1,538,674.39
ACCUM DEPR - GENERAL EQUIPMENT	-1,404,857.11
TOTAL ASSETS	923,730.00
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-923,730.00
TOTAL FUND BALANCE FOR FUND 81	-923,730.00