

7/23/2015 FLOYD COUNTY PUBLIC SCHOOLS
15:40:17 BALANCE SHEET REPORT FOR FY 2015

ACCOUNT	BALANCE
GENERAL FUND (1)	
ASSETS	
CASH IN BANK GF COMM TRUST BAN	6,704,846.24
CASH IN BANK GF SELF INSURANCE	20,977.34
CASH IN PAYROLL CLEARING ACCT	492.8
ACCOUNTS RECEIVABLE	188,936.43
TOTAL ASSETS	6,915,252.81
LIABILITIES	
ACCOUNTS PAYABLE	-210,497.39
ACCR SALARIES & BENEFIT PAYABLE	-1,100.67
ACCURED BENEFITS-UNEMPLOYMEN	-70,295.86
FEDERAL TAX WITHHELD PAYABLE	479.64
KTRS WITHHELD PAYABLE	91.31
TOTAL LIABILITIES	-281,322.97
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-311,690.40
UNASSIGNED FUND BALANCE	-6,322,239.44
TOTAL FUND BALANCE FOR FUND 1	-6,633,929.84
SPECIAL REVENUE (2)	
ASSETS	
CASH IN BANK - GENERAL FUND	-958,302.47
ACCOUNTS RECEIVABLE	1,600,276.17
TOTAL ASSETS	641,973.70
LIABILITIES	
ACCOUNTS PAYABLE	-87,566.65
DEFERRED REVENUE	-553,282.05

TOTAL LIABILITIES	-640,848.70
FUND BALANCE	
RESTRICTED GRANTS	-478,066.17
UNASSIGNED FUND BALANCE	476,941.17
TOTAL FUND BALANCE FOR FUND 2	-1,125.00
DIST ACTIVITY (SPEC REV ANN) (21)	
ASSETS	
CASH IN BANK - GENERAL FUND	28,301.99
TOTAL ASSETS	28,301.99
LIABILITIES	
ACCOUNTS PAYABLE	-984.8
TOTAL LIABILITIES	-984.8
FUND BALANCE	
COMMITTED FUND BALANCE	-14,974.71
ASSIGNED-PURCH OBL - PRD 13/YE	-12,342.48
TOTAL FUND BALANCE FOR FUND 21	-27,317.19
CAPITAL OUTLAY FUND (310)	
ASSETS	
CASH IN BANK - GENERAL FUND	640.93
TOTAL ASSETS	640.93
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-640.93
TOTAL FUND BALANCE FOR FUND 310	-640.93

BUILDING FUND (5 CENT LEVY) (320)

ASSETS

CASH IN BANK - GENERAL FUND 836,008.38

TOTAL ASSETS 836,008.38

FUND BALANCE

RESTRICTED-SFCC ESCROW-CURRENT -836,008.38

TOTAL FUND BALANCE FOR FUND 320 -836,008.38

CONSTRUCTION FUND (360)

ASSETS

CASH IN BANK - GENERAL FUND -3,007,497.07

ACCOUNTS RECEIVABLE 51,317,512.82

TOTAL ASSETS 48,310,015.75

FUND BALANCE

RESTRICTED-FUTURE CONSTR BG-1 -48,310,015.75

TOTAL FUND BALANCE FOR FUND 360 -48,310,015.75

FOOD SERVICE FUND (51)

ASSETS

CASH IN BANK - GENERAL FUND 1,772,843.83

ACCOUNTS RECEIVABLE 11,506.56

INVENTORIES FOR CONSUMPTION 74,610.64

TOTAL ASSETS 1,858,961.03

LIABILITIES

ACCOUNTS PAYABLE -71,843.89

PURCHASE OBLIGATIONS -235,495.04

TOTAL LIABILITIES	-307,338.93
FUND BALANCE	
UNRESTRICTED NET ASSETS	-1,318,586.92
NONSPENDABLE-INVENTORIES	-74,610.64
ASSIGNED-PURCH OBL - CURRENT	235,495.04
ASSIGNED-PURCH OBL - PRD 13/YE	-387,413.46
UNASSIGNED FUND BALANCE	-6,506.12
TOTAL FUND BALANCE FOR FUND 51	-1,551,622.10

AFTER SCHOOL DAY CARE FUND (52)

ASSETS

CASH IN BANK - GENERAL FUND	109,059.66
ACCOUNTS RECEIVABLE	50
TOTAL ASSETS	109,109.66

LIABILITIES

ACCOUNTS PAYABLE	-327.95
TOTAL LIABILITIES	-327.95

FUND BALANCE

UNRESTRICTED NET ASSETS	-114,866.92
ASSIGNED-PURCH OBL - PRD 13/YE	-420.91
UNASSIGNED FUND BALANCE	6,506.12
TOTAL FUND BALANCE FOR FUND 52	-108,781.71

TRUST/AGENCY FUNDS (7000)

ASSETS

CASH IN BANK - GENERAL FUND	41,361.33
ACCOUNTS RECEIVABLE	2,342.00
TOTAL ASSETS	43,703.33

FUND BALANCE

ASSIGNED-PURCH OBL - PRD 13/YE	-41,040.00
UNASSIGNED FUND BALANCE	-2,663.33
TOTAL FUND BALANCE FOR FUND 7000	-43,703.33

GOVERNMENTAL ASSETS (8)

ASSETS

LAND	2,574,368.67
LAND IMPROVEMENTS	1,927,458.06
ACCUM DEPR - LAND IMPROVEMENTS	-323,336.93
BUILDINGS & BUILDING IMPROVE.	86,004,219.40
ACCUM DEPR - BUILDINGS	-32,708,637.85
TECHNOLOGY EQUIPMENT	9,203,294.15
ACCUM DEPR - TECH EQUIPMENT	-8,465,206.85
VEHICLES	7,776,643.38
ACCUM DEPR - VEHICLES	-6,519,168.25
GENERAL EQUIPMENT	3,112,271.87
ACCUM DEPR - GENERAL EQUIPMENT	-2,505,212.41
CONSTRUCTION WORK IN PROGRESS	104,983.49
INFRASTRUCTURE	6,789,261.24
ACCUM DEPR - INFRASTRUCTURE	-3,935,318.65
TOTAL ASSETS	63,035,619.32

FUND BALANCE

INVESTMENTS IN GOVT ASSETS	-63,035,619.32
TOTAL FUND BALANCE FOR FUND 8	-63,035,619.32

FOOD SERVICE FIXED ASSETS (81)

ASSETS

BUILDINGS & BUILDING IMPROVE.	1,592,931.85
ACCUM DEPR - BUILDINGS	-835,750.28
TECHNOLOGY EQUIPMENT	43,114.68
ACCUM DEPR - TECH EQUIPMENT	-43,163.14
GENERAL EQUIPMENT	1,597,891.15
ACCUM DEPR - GENERAL EQUIPMENT	-1,432,290.39
TOTAL ASSETS	922,733.87

FUND BALANCE

INVESTMENT IN BUSINESS ASSETS

-922,733.87

TOTAL FUND BALANCE FOR FUND 81

-922,733.87