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BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET REPORT FOR FY2016

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,046,151.03
INVESTMENTS	11,912.28
TAXES RECEIVABLE	294,360.08
ACCOUNTS RECEIVABLE	43,022.98
TOTAL ASSETS	4,395,446.37
LIABILITIES	
ACCOUNTS PAYABLE	-422,745.56
ACCR SALARIES & BENEFIT PAYABLE	-9.67
PURCHASE OBLIGATIONS	23,665.00
TOTAL LIABILITIES	-399,090.23
FUND BALANCE	
ASSIGNED-PURCH OBL - CURRENT	-23,665.00
ASSIGNED-PURCH OBL - PRD 13/YE	-568,969.72
UNASSIGNED FUND BALANCE	-3,403,721.42
TOTAL FUND BALANCE FOR FUND 1	-3,996,356.14

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	200,030.65
ACCOUNTS RECEIVABLE	338,577.46
TOTAL ASSETS	538,608.11
LIABILITIES	
ACCOUNTS PAYABLE	-109,998.43
UNEARNED REVENUE	-190,648.27
TOTAL LIABILITIES	-300,646.70
FUND BALANCE	
RESTRICTED GRANTS	-90,053.19
ASSIGNED-PURCH OBL - PRD 13/YE	-147,908.22
TOTAL FUND BALANCE FOR FUND 2	-237,961.41

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	287,564.69
TOTAL ASSETS	287,564.69
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-103,566.69
RESTRICTED - OTHER	-183,998.00
TOTAL FUND BALANCE FOR FUND 310	-287,564.69

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	721,825.51
TAXES RECEIVABLE	5,994.12
TOTAL ASSETS	727,819.63
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-22,830.29
RESTRICTED - OTHER	-301,806.62
RESTRICTED FOR SFCC-CURRENT	-403,182.72
TOTAL FUND BALANCE FOR FUND 320	-727,819.63

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	97.21
TOTAL ASSETS	97.21
FUND BALANCE	
RESTRICTED FUTURE CONSTRUCTION	-97.21
TOTAL FUND BALANCE FOR FUND 360	-97.21

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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ASSETS	
CASH WITH FISCAL AGENTS	1,951.00
TOTAL ASSETS	1,951.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-1,951.00
TOTAL FUND BALANCE FOR FUND 400	-1,951.00

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	153,581.21
DAILY RECEIPTS CASH BALANCE	7,306.80
PETTY CASH	475.00
ACCOUNTS RECEIVABLE	241,964.00
INVENTORIES FOR CONSUMPTION	119,840.71
DEFERRED OUTFLOWS OF RESOURCES	290,466.00
TOTAL ASSETS	813,633.72
LIABILITIES	
ACCOUNTS PAYABLE	-80,735.15
UNFUNDED PENSION LIABILITIES	-1,443,958.00
COMPENSATED ABSENCES	-15,678.37
TOTAL LIABILITIES	-1,540,371.52
FUND BALANCE	
UNRESTRICTED NET ASSETS	1,044,984.04
RESTRICTED-NET ASSETS FOOD SER	-317,398.77
ASSIGNED-PURCH OBL - PRD 13/YE	-847.47
TOTAL FUND BALANCE FOR FUND 51	726,737.80

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FIDUCIARY FUND-SCHOOL ACTIVITY (61)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	447,107.33
ACCOUNTS RECEIVABLE	16,987.00
TOTAL ASSETS	464,094.33
LIABILITIES	
DUE TO STUDENT GROUPS	-434,047.33
ACCOUNTS PAYABLE	-30,047.00
TOTAL LIABILITIES	-464,094.33

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FIDUCIARY FUND - TRUST FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	66,311.49
INVESTMENTS	1,276,232.30
TOTAL ASSETS	1,342,543.79
FUND BALANCE	
RESTRICTED FUND BALANCE	-59,962.67
RESTRICTED FOR SICK LV PAYABLE	-1,282,581.12
TOTAL FUND BALANCE FOR FUND 7000	-1,342,543.79

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BGISD FOUNDATION INC (7100)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	61,522.54
TOTAL ASSETS	61,522.54
FUND BALANCE	
RESTRICTED - OTHER	-61,522.54
TOTAL FUND BALANCE FOR FUND 7100	-61,522.54

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	1,690,856.00
LAND IMPROVEMENTS	1,660,175.97
ACCUM/DEPR LAND IMPROVEMENTS	-1,153,307.32
BUILDINGS AND IMPROVEMENTS	81,192,331.14
ACCUM/DEPRE BUILDINGS	-26,031,241.53
TECHNOLGY EQUIPMENT	5,550,660.42
ACCUM/DEPR TECHNOLOGY EQUIPMENT	-4,430,679.36
VEHICLES	3,011,601.50
ACCUL DEPR VEHICLES	-2,313,591.54
GENERAL EQUIPMENT	1,563,774.06
ACCU DEPR GENERAL EQUIPMENT	-1,263,323.77
TOTAL ASSETS	59,477,255.57
FUND BALANCE	
INVESTMENT IN GOVERNMENT ASSETS	-59,477,255.57
TOTAL FUND BALANCE FOR FUND 8	-59,477,255.57

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
<u>ASSETS</u>	
TECHNOLGY EQUIPMENT	32,904.33
ACCUM/DEPR TECHNOLGY EQUIPMENT	-22,358.51
GENERAL EQUIPMENT	1,047,903.99
ACCU DEPR GENERAL EQUIPMENT	-800,346.97
TOTAL ASSETS	258,102.84
<u>FUND BALANCE</u>	
INVESTMENT IN BUSINESS ASSETS	-258,102.84
TOTAL FUND BALANCE FOR FUND 81	-258,102.84

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	64,328.00
OTHER CURRENT ASSETS	652,044.00
ACCUMULATED AMORT CURRENT ASSE	-82,058.00
AMT RETIRE LONG-TERM DEBT	40,521,601.13
DEFERRED OUTFLOWS OF RESOURCES	1,859,589.00
TOTAL ASSETS	43,015,504.13
LIABILITIES	
CURRENT PORTION OF BONDS	-2,137,000.00
CURRENT CAPITAL LEASES	.20
BONDS PAYABLE (LONG TERM)	-30,219,000.00
ACRETED INTEREST	-265,288.25
NON CURRENT CAPITAL LEASES)	.22
UNFUNDED PENSION LIABILITIES	-8,929,303.00
COMPENSATED ABSENCES	-335,748.54
NON CURRENT SICK LEAVE	-1,129,164.76
TOTAL LIABILITIES	-43,015,504.13

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LONG-TERM DEBT (9) ACCOUNT
BALANCE

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