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9001rsmi

ADAIR COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 1

P 1
gibalsht

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -393,913.81 | 2,867,360.31 |
| 10 | 6131 | RECEIVABLE FROM SPECIAL REV FN | 180,584.18 | 180,584.18 |
| 10 | 6139 | RECEIVABLE FROM FOOD SVC FND | 8,603.82 | 8,603.82 |
| 10 | 6143 | RECEIVABLE FROM DEBT SERV | 652,230.33 | 652,230.33 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | -42,033.44 | .00 |
| TOTAL ASSETS | | | 405,471.08 | 3,708,778.64 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 92,089.66 | .00 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -442.41 | -442.41 |
| 10 | 7493 | SICK LEAVE PAYABLE IN PROCESS | .00 | -181,998.00 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 141,980.02 | 141,980.02 |
| TOTAL LIABILITIES | | | 233,627.27 | -40,460.39 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,082,430.39 | -1,082,430.39 |
| 10 | 7602 | EXPENDITURES CONTROL | 585,312.06 | 585,312.06 |
| 10 | 8747 | COMMITTED - OTHER | .00 | -250,000.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -141,980.02 | -141,980.02 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -2,779,219.90 |
| TOTAL FUND BALANCE | | | -639,098.35 | -3,668,318.25 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-405,471.08</u> | <u>-3,708,778.64</u> |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 111,209.12 | -11,271.56 |
| 20 | 6130 | INTERFUND RECEIVABLES | -180,584.18 | -180,584.18 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | -207,092.16 | .00 |
| TOTAL ASSETS | | | -276,467.22 | -191,855.74 |
| LIABILITIES | | | | |
| 20 | 7481 | DEF. REVENUE | 84,611.48 | .00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 140,767.40 | 140,767.40 |
| TOTAL LIABILITIES | | | 225,378.88 | 140,767.40 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | 14,622.62 | 14,622.62 |
| 20 | 7602 | EXPENDITURES CONTROL | 177,233.12 | 177,233.12 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -140,767.40 | -140,767.40 |
| TOTAL FUND BALANCE | | | 51,088.34 | 51,088.34 |
| TOTAL LIABILITIES + FUND BALANCE | | | 276,467.22 | 191,855.74 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--|--------------------------|--------------------|
| ASSETS | | | | | |
| 31 | 6101 | CASH IN BANK | | 121,003.47 | 196,584.98 |
| | | TOTAL ASSETS | | <u>121,003.47</u> | <u>196,584.98</u> |
| FUND BALANCE | | | | | |
| 31 | 6302 | REVENUES CONTROL | | -121,003.47 | -121,003.47 |
| 31 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | | .00 | -75,418.63 |
| 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | | .00 | -162.88 |
| | | TOTAL FUND BALANCE | | <u>-121,003.47</u> | <u>-196,584.98</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | | <u>-121,003.47</u> | <u>-196,584.98</u> |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | 270,564.74 | 271,226.19 |
| | | TOTAL ASSETS | | 270,564.74 | 271,226.19 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -270,564.74 | -270,564.74 |
| | 32 | 8734 | RESTRICTED-SFCC ESCROW-PRIOR | .00 | -605.59 |
| | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT | .00 | -55.86 |
| | | TOTAL FUND BALANCE | | -270,564.74 | -271,226.19 |
| | TOTAL LIABILITIES + FUND BALANCE | | | -270,564.74 | -271,226.19 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | 22.74 | 24,187.41 |
| | TOTAL ASSETS | | 22.74 | 24,187.41 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -22.74 | -22.74 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -24,164.67 |
| | TOTAL FUND BALANCE | | -22.74 | -24,187.41 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-22.74</u> | <u>-24,187.41</u> |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-----------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 40 | 6130 | INTERFUND RECEIVABLES | -652,230.33 | -652,230.33 |
| | | TOTAL ASSETS | -652,230.33 | -652,230.33 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 652,230.33 | 652,230.33 |
| | | TOTAL FUND BALANCE | 652,230.33 | 652,230.33 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====652,230.33===== | =====652,230.33===== |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|-----------------------------------|------------------------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 26,088.49 | 157,041.40 |
| 51 | 6130 | INTERFUND RECEIVABLES | -8,603.82 | -8,603.82 |
| TOTAL ASSETS | | | <u>17,484.67</u> | <u>148,437.58</u> |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -26,088.49 | -26,088.49 |
| 51 | 7602 | EXPENDITURES CONTROL | 8,603.82 | 8,603.82 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00 | -130,952.91 |
| TOTAL FUND BALANCE | | | <u>-17,484.67</u> | <u>-148,437.58</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>=====</u> <u>-17,484.67</u> | <u>=====</u> <u>-148,437.58</u> |

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| FUND: 7000 TRUST/AGENCY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | 97,407.17 | 196,446.61 |
| | TOTAL ASSETS | | 97,407.17 | 196,446.61 |
| FUND BALANCE | | | | |
| 70 | 6302 | REVENUES CONTROL | -495,859.24 | -495,859.24 |
| 70 | 7602 | EXPENDITURES CONTROL | 398,452.07 | 398,452.07 |
| 70 | 8770 | UNASSIGNED FUND BALANCE | .00 | -99,039.44 |
| | TOTAL FUND BALANCE | | -97,407.17 | -196,446.61 |
| TOTAL LIABILITIES + FUND BALANCE | | | -97,407.17 | -196,446.61 |

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| FUND: 8 GOVERNMENT ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 821,256.00 |
| 80 | 6202 | ACCUMULATE DEPRECIATION - LAND | .00 | -217.97 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 1,301,099.00 |
| 80 | 6212 | ACCUMULATED DEP. - LAND IMPRT | .00 | -1,301,099.00 |
| 80 | 6221 | BLDGS AND BLDG IMPROVEMENTS | .00 | 40,110,938.44 |
| 80 | 6222 | ACCUM. DEP - BLDGS AND IMPRVT | .00 | -8,430,963.23 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 1,082,733.94 |
| 80 | 6232 | ACCUM. DEP. - TECH EQUIPMENT | .00 | -844,071.00 |
| 80 | 6241 | VEHICLES | .00 | 4,000,581.00 |
| 80 | 6242 | ACCUM. DEPRECIATION - VEHICLES | .00 | -3,313,954.50 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 869,779.57 |
| 80 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -838,098.89 |
| TOTAL ASSETS | | | .00 | 33,457,983.36 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | .00 | -33,457,983.36 |
| TOTAL FUND BALANCE | | | .00 | -33,457,983.36 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -33,457,983.36 |

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| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6222 | ACCUM. DEP - BLDGS AND IMPRVT | .00 | 1.00 |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 32,058.83 |
| 81 | 6232 | ACCUM. DEP. - TECH EQUIPMENT | .00 | -26,128.35 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 663,887.60 |
| 81 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -384,664.66 |
| TOTAL ASSETS | | | .00 | 285,154.42 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -285,154.42 |
| TOTAL FUND BALANCE | | | .00 | -285,154.42 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== .00 | ===== -285,154.42 |

** END OF REPORT - Generated by renae smith **