Balance Sheet - Combined

Period Ending: January 2018

Monthly; Processing Month 01/2018; Fund Number 10, 21, 22, 24, 32, 51, 53

	10 GENERAL FUND	21 CAPITAL OUTLAY	22 SPECIAL EDUCATION FUND	24 PENSION FUND	32 1997 BOND FUND	51 FOOD SERVICE	53 OTHER ENTERPRISE FUNDS	Total
Total Assets and Deferred Outflows of Resources								
Current Assets								
104 095 CASH W/FISCAL AGENT	0.00	0.00	0.00	0.00	470,328.34	0.00	0.00	470,328.34
105 INTEREST BEARING ACCOUNTS	301,383.13	567,672.51	199,386.89	139,978.71	0.00	35,024.36	1,133.96	1,244,579.56
106 SAVINGS CERTIFICATES	30,000.00	175,000.00	0.00	0.00	0.00	0.00	0.00	205,000.00
108 ADVANCE PAYMENTS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
110 TAXES RECEIVABLE	1,727,110.50	1,059,463.91	641,887.37	0.00	0.00	0.00	0.00	3,428,461.78
112 TAXES RECEIVABLE - PRIOR YRS.	3,812.56	2,197.76	1,194.80	85.75	2.35	0.00	0.00	7,293.22
140 DUE FROM THE STATE	125,768.01	0.00	0.00	0.00	0.00	0.00	0.00	125,768.01
150 ADV TO FLEX SPENDING ACCT	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
170 INVENTORY-SUPPLIES	18,562.88	0.00	0.00	0.00	0.00	1,003.99	0.00	19,566.87
171 INVENTORY-FOOD	0.00	0.00	0.00	0.00	0.00	3,949.83	0.00	3,949.83
172 INVENTORY OF COMMODITIES	0.00	0.00	0.00	0.00	0.00	3,903.42	0.00	3,903.42
191 DEPOSIT	40,937.00	0.00	0.00	0.00	0.00	0.00	0.00	40,937.00
Current Assets	2,254,574.08	1,804,334.18	842,469.06	140,064.46	470,330.69	43,881.60	1,133.96	5,556,788.03
Long-term Assets								
204 EQUIPMENT-LOCAL	0.00	0.00	0.00	0.00	0.00	106,820.13	0.00	106,820.13
208 EQUIP/MACH.-ACCUM DEPRECIATION-LOCAL	0.00	0.00	0.00	0.00	0.00	(78,882.69)	0.00	(78,882.69)
Long-term Assets	0.00	0.00	0.00	0.00	0.00	27,937.44	0.00	27,937.44
Other Assets								
390 Budgeted Revenue	2,932,532.00	1,138,653.00	503,860.00	0.00	0.00	179,450.00	5,020.00	4,759,515.00
392 LESS: REVENUE RECEIVED	(1,507,107.43)	(531,498.30)	(285,295.11)	(0.89)	0.00	(100,757.08)	0.00	(2,424,658.81)
Other Assets	1,425,424.57	607,154.70	218,564.89	(0.89)	0.00	78,692.92	5,020.00	2,334,856.19
Total Assets and Deferred Outflows of Resources	3,679,998.65	2,411,488.88	1,061,033.95	140,063.57	470,330.69	150,511.96	6,153.96	7,919,581.66
Total Liabilities, Deferred Inflows of Resources, and Fund Equity								
Current Liabilities								
404 CONTRACTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	360.00	360.00
451 PR DEDUCTION-FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	10 GENERAL FUND	21 CAPITAL OUTLAY	22 SPECIAL EDUCATION FUND	24 PENSION FUND	32 1997 BOND FUND	51 FOOD SERVICE	53 OTHER ENTERPRISE FUNDS	Total
452 PR DEDUCTION-FIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453 300 PR DEDUCTION-INSURANCE	11.00	0.00	1.00	0.00	0.00	0.00	0.00	12.00
453 301 PR DEDUCTION-INSURANCE	(2,723.57)	0.00	(1,160.96)	0.00	0.00	0.00	0.00	(3,884.53)
453 302 PR DEDUCTION-INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453 303 PR DEDUCTION-LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454 PR DEDUCTION-RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455 PR DEDUCTION-DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456 304 PR DEDUCTION-TSA SUPP RETIREMENT OPTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456 PR DEDUCTION-TSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457 BENEFITS PAYABLE	2,108.18	0.00	(18.64)	0.00	0.00	1,074.79	49.16	3,213.49
471 DEPOSITS PAYABLE	0.00	0.00	0.00	0.00	0.00	7,719.69	0.00	7,719.69
475 UNEARNED REVENUE	0.00	32,886.29	0.00	0.00	0.00	0.00	0.00	32,886.29
Current Liabilities	(604.39)	32,886.29	(1,178.60)	0.00	0.00	8,794.48	409.16	40,306.94
Other Liabilities								
690 Budgeted Expenditures	2,932,532.00	1,138,653.00	503,860.00	16,500.00	0.00	179,450.00	5,020.00	4,776,015.00
692 LESS: EXPENDITURES TO DATE	(1,462,696.87)	(736,799.73)	(215,542.43)	(17,500.00)	0.00	(85,661.11)	(884.00)	(2,519,084.14)
Other Liabilities	1,469,835.13	401,853.27	288,317.57	(1,000.00)	0.00	93,788.89	4,136.00	2,256,930.86
Deferred Inflows of Resources								
551 UNAVAILABLE REV - PROPERTY TAX	1,730,923.06	1,061,661.67	643,082.17	85.75	2.35	0.00	0.00	3,435,755.00
Deferred Inflows of Resources	1,730,923.06	1,061,661.67	643,082.17	85.75	2.35	0.00	0.00	3,435,755.00
Fund Balance								
706 NET INVESTMENT IN CAPITAL ASSET	0.00	0.00	0.00	0.00	0.00	14,664.81	0.00	14,664.81
707 002 RETAINED EARNINGS BUDGETED	0.00	0.00	0.00	0.00	0.00	19,192.98	(1,383.00)	17,809.98
708 005 ENRICHMENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	2,991.80	2,991.80
708 UNRESTRICTED NET POSITION	0.00	0.00	0.00	0.00	0.00	14,070.80	0.00	14,070.80
718 OTHER FUND BALANCE NOT SPENDABLE	40,937.00	0.00	0.00	0.00	0.00	0.00	0.00	40,937.00

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	10 GENERAL FUND	21 CAPITAL OUTLAY	22 SPECIAL EDUCATION FUND	24 PENSION FUND	32 1997 BOND FUND	51 FOOD SERVICE	53 OTHER ENTERPRISE FUNDS	Total
721 002 Budgeted Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
721 RESTRICTED FOR DEBT SERVICES	0.00	0.00	0.00	0.00	470,328.34	0.00	0.00	470,328.34
723 002 BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
723 005 RESTRICTED FOR CAPITAL OUTLAY	0.00	915,087.65	0.00	0.00	0.00	0.00	0.00	915,087.65
724 002 BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
724 RESTRICTED FOR SPECIAL EDUCATION	0.00	0.00	35,654.80	0.00	0.00	0.00	0.00	35,654.80
725 002 FUND BALANCE	0.00	0.00	0.00	(16,500.00)	0.00	0.00	0.00	(16,500.00)
725 005 RESTRICTED FOR PENSION UNDESIGNATED	0.00	0.00	0.00	157,477.82	0.00	0.00	0.00	157,477.82
752 002 BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
759 005 ASSIGNED TO OTHER UNDESIGNATED	777.27	0.00	0.00	0.00	0.00	0.00	0.00	777.27
760 005 UNASSIGNED UNDESIGNATED	0.00	0.00	95,158.01	0.00	0.00	0.00	0.00	95,158.01
760 UNASSIGNED	438,130.58	0.00	0.00	0.00	0.00	0.00	0.00	438,130.58
Fund Balance	479,844.85	915,087.65	130,812.81	140,977.82	470,328.34	47,928.59	1,608.80	2,186,588.86
Total Liabilities, Deferred Inflows of Resources, and Fund Equity	3,679,998.65	2,411,488.88	1,061,033.95	140,063.57	470,330.69	150,511.96	6,153.96	7,919,581.66