

Balance Sheet - Combined

Period Ending: May 2017

Monthly; Processing Month 05/2017; Fund Number 10, 21, 22, 24, 32, 51, 53

| | <u>10 GENERAL FUND</u> | <u>21 CAPITAL OUTLAY</u> | <u>22 SPECIAL EDUCATION FUND</u> | <u>24 PENSION FUND</u> | <u>32 1997 BOND FUND</u> | <u>51 FOOD SERVICE</u> | <u>53 OTHER ENTERPRISE FUNDS</u> | <u>Total</u> |
|--|----------------------------|------------------------------|--|----------------------------|------------------------------|----------------------------|--|----------------|
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 453 301 PR DEDUCTION- INSURANCE | (38,983.87) | 0.00 | 34,824.07 | 0.00 | 0.00 | 10,666.45 | 0.00 | 6,506.65 |
| 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 | 458.86 | 0.00 | 161.38 | 0.00 | 0.00 | 11.40 | 0.00 | 631.64 |
| 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 | 1,175.97 | 0.00 | (0.02) | 0.00 | 0.00 | 1,051.65 | 49.14 | 2,276.74 |
| 471 DEPOSITS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,503.99 | 0.00 | 3,503.99 |
| 475 UNEARNED REVENUE | 0.00 | 32,886.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,886.29 |
| Current Liabilities | (37,349.04) | 32,886.29 | 34,985.43 | 0.00 | 0.00 | 15,233.49 | 409.14 | 46,165.31 |
| Other Liabilities | | | | | | | | |
| 690 Budgeted Expenditures | 2,830,964.00 | 1,186,724.00 | 474,373.00 | 51,471.00 | 145,054.04 | 162,440.00 | 6,500.00 | 4,857,526.04 |
| 692 LESS: EXPENDITURES TO DATE | (2,292,915.38) | (774,089.86) | (397,272.25) | (17,400.00) | (80,930.00) | (148,571.21) | (1,446.88) | (3,712,625.58) |
| Other Liabilities | 538,048.62 | 412,634.14 | 77,100.75 | 34,071.00 | 64,124.04 | 13,868.79 | 5,053.12 | 1,144,900.46 |
| Deferred Inflows of Resources | | | | | | | | |
| 551 UNAVAILABLE REV - PROPERTY TAX | 1,213,102.81 | 695,004.96 | 398,988.72 | 111.70 | 2.35 | 0.00 | 0.00 | 2,307,210.54 |
| Deferred Inflows of Resources | 1,213,102.81 | 695,004.96 | 398,988.72 | 111.70 | 2.35 | 0.00 | 0.00 | 2,307,210.54 |
| Fund Balance | | | | | | | | |
| 706 NET INVESTMENT IN CAPITAL ASSET | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,854.38 | 0.00 | 14,854.38 |
| 707 002 RETAINED EARNINGS BUDGETED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,339.97) | (1,092.53) | (2,432.50) |
| 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 | 14,059.40 | 0.00 | 14,059.40 |
| 721 002 Budgeted Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | (145,054.04) | 0.00 | 0.00 | (145,054.04) |
| 721 RESTRICTED FOR DEBT | 0.00 | 0.00 | 0.00 | 0.00 | 537,351.14 | 0.00 | 0.00 | 537,351.14 |

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|--|----------------------------|------------------------------|--|----------------------------|------------------------------|----------------------------|--|--------------|
| SERVICES | | | | | | | | |
| 723 002 BUDGETED FUND BALANCE | 0.00 | (5,030.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,030.00) |
| 723 005 RESTRICTED FOR CAPITAL OUTLAY | 0.00 | 528,103.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528,103.01 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 725 005 RESTRICTED FOR PENSION UNDESIGNATED | 0.00 | 0.00 | 0.00 | 126,854.72 | 0.00 | 0.00 | 0.00 | 126,854.72 |
| 752 002 BUDGETED FUND BALANCE | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 759 005 ASSIGNED TO OTHER UNDESIGNATED | 30,863.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,863.80 |
| 760 005 UNASSIGNED UNDESIGNATED | 0.00 | 0.00 | 41,332.56 | 0.00 | 0.00 | 0.00 | 0.00 | 41,332.56 |
| 760 UNASSIGNED | 483,607.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 483,607.94 |
| Fund Balance | 516,471.74 | 523,073.01 | 76,987.36 | 126,854.72 | 392,297.10 | 27,573.81 | 1,899.27 | 1,665,157.01 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | 2,230,274.13 | 1,663,598.40 | 588,062.26 | 161,037.42 | 456,423.49 | 56,676.09 | 7,361.53 | 5,163,433.32 |