

FY 2016 Balance Sheet By Fund											
		General Fund	Student Activity Fund	Management Levy Fund	SAVE Statewide Sales and Services	PPEL Fund	Debt Service Fund	Enterprise Funds	Internal Service Funds	Trust Funds	Total
1	Cash & Investments	\$ 33,270,811.33	\$ 1,188,878.52	\$ 1,983,420.03	\$ 30,457,179.96	\$ 6,751,909.86	\$ 201,363.40	\$ 1,633,931.84	\$ 16,496,702.39	\$ 138,157.52	\$ 92,122,354.85
2	Taxes Receivable	\$ 60,434,274.80	\$ -	\$ 4,092,553.82	\$ -	\$ 10,014,309.29	\$ 3,299,795.93	\$ -	\$ -	\$ -	\$ 77,840,933.84
3	Interfund Receivables	\$ 2,943.61	\$ 89,647.78	\$ -	\$ 571,352.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,944.25
4	Intergovernmental Receivables	\$ 8,376,561.54	\$ -	\$ 261.23	\$ 2,088,779.84	\$ 743.46	\$ 260.90	\$ 29,973.33	\$ -	\$ -	\$ 10,496,580.30
5	Other Receivables	\$ 173,560.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,560.69
6	Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,870.75	\$ -	\$ -	\$ 56,870.75
7	Prepaid Expenses	\$ 1,127,628.40	\$ -	\$ -	\$ 1,310.18	\$ -	\$ -	\$ 72,959.47	\$ -	\$ -	\$ 1,201,898.05
8	Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	TOTAL CURRENT ASSETS	\$ 103,385,780.37	\$ 1,278,526.30	\$ 6,076,235.08	\$ 33,118,622.84	\$ 16,766,962.61	\$ 3,501,420.23	\$ 1,793,735.39	\$ 16,496,702.39	\$ 138,157.52	\$ 182,556,142.73
10	Long-Term Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,402.47	\$ -	\$ -	\$ 528,402.47
11	Total Assets	\$ 103,385,780.37	\$ 1,278,526.30	\$ 6,076,235.08	\$ 33,118,622.84	\$ 16,766,962.61	\$ 3,501,420.23	\$ 2,322,137.86	\$ 16,496,702.39	\$ 138,157.52	\$ 183,084,545.20
12	Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Deferred Outflows of Resources per IPERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,566.00	\$ -	\$ -	\$ 476,566.00
14	Total Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,566.00	\$ -	\$ -	\$ 476,566.00
15	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 103,385,780.37	\$ 1,278,526.30	\$ 6,076,235.08	\$ 33,118,622.84	\$ 16,766,962.61	\$ 3,501,420.23	\$ 2,798,703.86	\$ 16,496,702.39	\$ 138,157.52	\$ 183,561,111.20
16	Interfund Payables	\$ 651,541.34	\$ -	\$ 1,503.30	\$ -	\$ 6,185.39	\$ -	\$ 2,943.61	\$ 500.00	\$ 1,270.61	\$ 663,944.25
17	Intergovernmental Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other Payables	\$ 1,896,908.08	\$ 148,326.90	\$ 870.32	\$ 4,432,663.70	\$ 1,807,440.01	\$ -	\$ 8,923.35	\$ -	\$ 2,783.63	\$ 8,297,915.99
19	Contracts Payable	\$ -	\$ -	\$ -	\$ 2,661,376.37	\$ 117,670.10	\$ -	\$ -	\$ -	\$ -	\$ 2,779,046.47
20	Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Loans Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Accrued Expenses	\$ 9,330,437.95	\$ -	\$ -	\$ 14,302.37	\$ -	\$ -	\$ 197,441.46	\$ 2,512,832.65	\$ 3,497.37	\$ 12,058,511.80
23	Payroll Deductions & Withholdings Payable	\$ 4,375,607.88	\$ -	\$ -	\$ 3,511.38	\$ -	\$ -	\$ 96,759.25	\$ 271,680.86	\$ 1,694.35	\$ 4,749,253.72
24	Advances of Federal Grants/Unearned Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,326.55	\$ -	\$ -	\$ 7,326.55
25	Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	TOTAL CURRENT LIABILITIES	\$ 16,254,495.25	\$ 148,326.90	\$ 2,373.62	\$ 7,111,853.82	\$ 1,931,295.50	\$ -	\$ 313,394.22	\$ 2,785,013.51	\$ 9,245.96	\$ 28,555,998.78
27	Net Pension Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,329,481.00	\$ -	\$ -	\$ 1,329,481.00
28	Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Total Liabilities	\$ 16,254,495.25	\$ 148,326.90	\$ 2,373.62	\$ 7,111,853.82	\$ 1,931,295.50	\$ -	\$ 1,642,875.22	\$ 2,785,013.51	\$ 9,245.96	\$ 29,885,479.78
30	Deferred Inflows for Succeeding Year Property Taxes Receivable	\$ 60,238,767.00	\$ -	\$ 4,082,154.00	\$ -	\$ 9,984,079.00	\$ 3,289,186.00	\$ -	\$ -	\$ -	\$ 77,594,186.00
31	Deferred Inflows for Income Surtax Receivable	\$ 6,393,586.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,393,586.00
32	Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days	\$ 163,498.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,498.47
33	Deferred Inflows of Resources related to Pensions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,836.00	\$ -	\$ -	\$ 323,836.00
34	Total Deferred Inflows of Resources	\$ 66,795,851.47	\$ -	\$ 4,082,154.00	\$ -	\$ 9,984,079.00	\$ 3,289,186.00	\$ 323,836.00	\$ -	\$ -	\$ 84,475,106.47
35	Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,402.47	\$ 13,711,688.88	\$ -	\$ 14,240,091.35
36	Nonspendable Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Restricted Fund Balance / Restricted Net Position	\$ 3,868,547.86	\$ 1,130,199.40	\$ 1,991,707.46	\$ 26,038,132.82	\$ 4,851,588.11	\$ 212,234.23	\$ -	\$ -	\$ -	\$ 38,092,409.88
38	Committed Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Unassigned Fund Balance / Unrestricted Net Position	\$ 16,466,885.79	\$ -	\$ -	\$ (31,363.80)	\$ -	\$ -	\$ 303,590.17	\$ -	\$ 128,911.56	\$ 16,868,023.72
41	TOTAL FUND EQUITY	\$ 20,335,433.65	\$ 1,130,199.40	\$ 1,991,707.46	\$ 26,006,769.02	\$ 4,851,588.11	\$ 212,234.23	\$ 831,992.64	\$ 13,711,688.88	\$ 128,911.56	\$ 69,200,524.95
42	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 103,385,780.37	\$ 1,278,526.30	\$ 6,076,235.08	\$ 33,118,622.84	\$ 16,766,962.61	\$ 3,501,420.23	\$ 2,798,703.86	\$ 16,496,702.39	\$ 138,157.52	\$ 183,561,111.20