

Balance Sheet  
 Governmental Funds  
 At June 30, 2017

	General	School Bond Funded Capital Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 23,713,398	\$ 3,813,351	\$ 11,773,568	\$ 39,300,317
Receivables (net of allowances for uncollectibles):				
Property taxes	635,098	-	-	635,098
Accounts	104,407	-	-	104,407
Accrued revenue	342,876	-	84,285	427,161
Inventory, at cost	16,969	-	-	16,969
Prepaid items	410,378	-	9,710	420,088
Due from other governments	3,096,658	-	1,848,152	4,944,810
<b>Total assets</b>	<b>\$ 28,319,784</b>	<b>\$ 3,813,351</b>	<b>\$ 13,715,715</b>	<b>\$ 45,848,850</b>
<b>Liabilities:</b>				
Accounts payable	\$ 526,710	\$ 1,605,988	\$ 555,818	\$ 2,688,516
Accrued liabilities	1,321,886	496,319	371,438	2,189,643
Amounts held for others	1,116,061	-	-	1,116,061
Unearned revenue	75,652	-	376,625	452,277
<b>Total liabilities</b>	<b>\$ 3,040,309</b>	<b>\$ 2,102,307</b>	<b>\$ 1,303,881</b>	<b>\$ 6,446,497</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	\$ 1,004,082	\$ -	\$ -	\$ 1,004,082
<b>Fund Balances:</b>				
Nonspendable	\$ 427,347	\$ -	\$ 9,710	\$ 437,057
Restricted	100,466	-	100,000	200,466
Committed	6,897,202	1,711,044	5,621,683	14,229,929
Assigned	996,272	-	6,680,441	7,676,713
Unassigned	15,854,106	-	-	15,854,106
<b>Total fund balances</b>	<b>\$ 24,275,393</b>	<b>\$ 1,711,044</b>	<b>\$ 12,411,834</b>	<b>\$ 38,398,271</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 28,319,784</b>	<b>\$ 3,813,351</b>	<b>\$ 13,715,715</b>	<b>\$ 45,848,850</b>

The accompanying notes to the financial statements are an integral part of this statement.