

**Balance Sheet**

Period Ending: December 2014

Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                            | <u>Description</u>             | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|--------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 01 GENERAL FUND</b>                     |                                |                         |                      |                       |
| <u>Current Assets</u>                            |                                |                         |                      |                       |
| 01 101   | CASH                           | 887,853.52              | (266,722.37)         | 621,131.15            |
| 01 102   | PETTY CASH                     | 50.00                   | 0.00                 | 50.00                 |
| 01 103   | DISTRICT 19 CASH CHECKING ACCT | 3,000.00                | (0.88)               | 2,999.12              |
| 01 104   | CHAPTER II CHECKING ACCOUNT    | 0.00                    | 0.00                 | 0.00                  |
| 01 105   | MONEY MARKET DEPOSIT ACCOUNT   | 0.00                    | 0.00                 | 0.00                  |
| 01 106   | CERTIFICATE OF DEPOSIT         | 0.00                    | 0.00                 | 0.00                  |
| 01 107   | INVESTMENT ACCOUNT             | 0.00                    | 0.00                 | 0.00                  |
| 01 121   | NOTES RECEIVABLE-JB            | 0.00                    | 0.00                 | 0.00                  |
| 01 122   | NOTES RECEIVABLE-KH            | 0.00                    | 0.00                 | 0.00                  |
| Current Assets Subtotal:                         |                                | 890,903.52              | (266,723.25)         | 624,180.27            |
| <u>Other Assets</u>                              |                                |                         |                      |                       |
| 01 390   | BUDGETED REVENUE               | 3,817,836.00            | 0.00                 | 3,817,836.00          |
| 01 392   | LESS: REVENUE RECEIVED         | (993,241.17)            | (54,896.21)          | (1,048,137.38)        |
| Other Assets Subtotal:                           |                                | 2,824,594.83            | (54,896.21)          | 2,769,698.62          |
| Total Assets and Deferred Outflows of Resources: |                                | 3,715,498.35            | (321,619.46)         | 3,393,878.89          |
| <u>Current Liabilities</u>                       |                                |                         |                      |                       |
| 01 402   | ACCOUNTS PAYABLE               | 0.00                    | 0.00                 | 0.00                  |
| 01 404   | CONTRACTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 01 410   | DUE TO GENERAL FUND            | 0.00                    | 0.00                 | 0.00                  |
| 01 450   | PAYROLL DEDUCTION PAYABLE      | 74.88                   | 0.00                 | 74.88                 |
| 01 451   | FICA PAYABLE                   | 3,691.58                | 0.00                 | 3,691.58              |
| 01 452   | FIT PAYABLE                    | (4,133.98)              | 0.00                 | (4,133.98)            |
| 01 453   | INSURANCE PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 01 454   | RETIREMENT PAYABLE             | (190.39)                | 0.00                 | (190.39)              |
| 01 455   | SIT PAYABLE                    | 12.31                   | 0.00                 | 12.31                 |
| 01 456   | TSA PAYABLE                    | (1,315.00)              | 0.00                 | (1,315.00)            |
| 01 457   | BENEFITS PAYABLE               | 6,023.24                | (1,243.30)           | 4,779.94              |
| 01 458   | LTD INSURANCE PAYABLE          | (15.25)                 | 0.00                 | (15.25)               |
| 01 459   | DUES PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 01 460   | ROTH IRA                       | 1,595.00                | 0.00                 | 1,595.00              |
| 01 461   | FSA BACK PAY                   | 165.00                  | 0.00                 | 165.00                |
| Current Liabilities Subtotal:                    |                                | 5,907.39                | (1,243.30)           | 4,664.09              |
| <u>Other Liabilities</u>                         |                                |                         |                      |                       |
| 01 603   | ENCUMBRANCES                   | 0.00                    | 0.00                 | 0.00                  |
| 01 690   | BUDGETED EXPENDITURES          | 4,120,943.00            | 0.00                 | 4,120,943.00          |
| 01 692   | LESS: EXPENDITURES TO DATE     | (883,158.71)            | (320,376.16)         | (1,203,534.87)        |
| 01 694   | LESS: ENCUMBRANCE COMMITMENTS  | 0.00                    | 0.00                 | 0.00                  |
| 01 696   | LESS: ACCOUNTS PAYABLE         | 0.00                    | 0.00                 | 0.00                  |
| Other Liabilities Subtotal:                      |                                | 3,237,784.29            | (320,376.16)         | 2,917,408.13          |

**Balance Sheet**

Period Ending: December 2014

Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>  | <u>Description</u>     | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|------------------------|-------------------------|----------------------|-----------------------|
| <u>Fund Balance</u>  |                        |                         |                      |                       |
| 01 704   | FUND BALANCE           | 774,913.67              | 0.00                 | 774,913.67            |
| 01 705   | BUDGETED FUND BALANCE  | (303,107.00)            | 0.00                 | (303,107.00)          |
|  | Fund Balance Subtotal: | 471,806.67              | 0.00                 | 471,806.67            |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                        | 3,715,498.35            | (321,619.46)         | 3,393,878.89          |

**Balance Sheet**

Period Ending: December 2014

Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>  | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 02 DEPRECIATION/EQUIPMENT FUND</b>                        |                               |                         |                      |                       |
| <u>Current Assets</u>  |                               |                         |                      |                       |
| 02 101   | CASH                          | 8.27                    | 0.00                 | 8.27                  |
| 02 105   | MONEY MARKET DEPOSIT ACCOUNT  | 0.00                    | 0.00                 | 0.00                  |
| 02 106   | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 02 107   | INVESTMENT ACCOUNT            | 439,642.81              | 56.95                | 439,699.76            |
| Current Assets Subtotal:   |                               | 439,651.08              | 56.95                | 439,708.03            |
| <u>Other Assets</u>  |                               |                         |                      |                       |
| 02 390   | BUDGETED REVENUE              | 0.00                    | 0.00                 | 0.00                  |
| 02 392   | LESS: REVENUE RECEIVED        | (191.77)                | (56.95)              | (248.72)              |
| Other Assets Subtotal:   |                               | (191.77)                | (56.95)              | (248.72)              |
| Total Assets and Deferred Outflows of Resources:                   |                               | 439,459.31              | 0.00                 | 439,459.31            |
| <u>Current Liabilities</u>   |                               |                         |                      |                       |
| 02 402   | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 02 404   | CONTRACTS PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 02 450   | PAYROLL DEDUCTION PAYABLE     | 0.00                    | 0.00                 | 0.00                  |
| 02 451   | FICA PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 02 452   | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 02 453   | INSURANCE PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 02 454   | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 02 456   | TSA PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 02 457   | BENEFITS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| Current Liabilities Subtotal:                                      |                               | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>   |                               |                         |                      |                       |
| 02 603   | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 02 690   | BUDGETED EXPENDITURES         | 0.00                    | 0.00                 | 0.00                  |
| 02 692   | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 02 694   | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 02 696   | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
| Other Liabilities Subtotal:  |                               | 0.00                    | 0.00                 | 0.00                  |
| <u>Fund Balance</u>  |                               |                         |                      |                       |
| 02 704   | FUND BALANCE                  | 439,459.31              | 0.00                 | 439,459.31            |
| 02 705   | BUDGETED FUND BALANCE         | 0.00                    | 0.00                 | 0.00                  |
| Fund Balance Subtotal:   |                               | 439,459.31              | 0.00                 | 439,459.31            |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | 439,459.31              | 0.00                 | 439,459.31            |

**Balance Sheet**

Period Ending: December 2014

Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>  | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 03 UNEMPLOYMENT FUND</b>                                  |                               |                         |                      |                       |
| <u>Current Assets</u>  |                               |                         |                      |                       |
| 03 101   | CASH                          | 0.00                    | 0.00                 | 0.00                  |
| 03 105   | MONEY MARKET DEPOSIT ACCOUNT  | 3,341.17                | 0.30                 | 3,341.47              |
| 03 106   | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 03 107   | INVESTMENT ACCOUNT            | 33,229.79               | 4.07                 | 33,233.86             |
|  | Current Assets Subtotal:      | 36,570.96               | 4.37                 | 36,575.33             |
| <u>Other Assets</u>  |                               |                         |                      |                       |
| 03 390   | BUDGETED REVENUE              | 0.00                    | 0.00                 | 0.00                  |
| 03 392   | LESS: REVENUE RECEIVED        | (15.82)                 | (4.37)               | (20.19)               |
|  | Other Assets Subtotal:        | (15.82)                 | (4.37)               | (20.19)               |
| Total Assets and Deferred Outflows of Resources:                   |                               | 36,555.14               | 0.00                 | 36,555.14             |
| <u>Current Liabilities</u>   |                               |                         |                      |                       |
| 03 402   | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|  | Current Liabilities Subtotal: | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>   |                               |                         |                      |                       |
| 03 603   | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 03 690   | BUDGETED EXPENDITURES         | 0.00                    | 0.00                 | 0.00                  |
| 03 692   | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 03 694   | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 03 696   | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|  | Other Liabilities Subtotal:   | 0.00                    | 0.00                 | 0.00                  |
| <u>Fund Balance</u>  |                               |                         |                      |                       |
| 03 704   | FUND BALANCE                  | 36,555.14               | 0.00                 | 36,555.14             |
| 03 705   | BUDGETED FUND BALANCE         | 0.00                    | 0.00                 | 0.00                  |
|  | Fund Balance Subtotal:        | 36,555.14               | 0.00                 | 36,555.14             |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | 36,555.14               | 0.00                 | 36,555.14             |

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Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                            | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 05      ACTIVITIES</b>                  |                               |                         |                      |                       |
| <u>Current Assets</u>                            |                               |                         |                      |                       |
| 05 101   | CASH                          | 7,935.74                | 5,308.95             | 13,244.69             |
| 05 102   | MONEY BAG                     | 950.00                  | 0.00                 | 950.00                |
| 05 105   | MONEY MARKET DEPOSIT ACCOUNT  | 0.00                    | 0.00                 | 0.00                  |
| 05 107   | INVESTMENT ACCOUNT            | 14,711.74               | 2.03                 | 14,713.77             |
| 05 109   | BACKPACK FUND                 | 827.57                  | 0.17                 | 827.74                |
|  | Current Assets Subtotal:      | 24,425.05               | 5,311.15             | 29,736.20             |
| <u>Other Assets</u>                              |                               |                         |                      |                       |
| 05 390   | BUDGETED REVENUE              | 138,000.00              | 0.00                 | 138,000.00            |
| 05 392   | LESS: REVENUE RECEIVED        | (45,355.79)             | (22,499.33)          | (67,855.12)           |
|  | Other Assets Subtotal:        | 92,644.21               | (22,499.33)          | 70,144.88             |
| Total Assets and Deferred Outflows of Resources: |                               | 117,069.26              | (17,188.18)          | 99,881.08             |
| <u>Current Liabilities</u>                       |                               |                         |                      |                       |
| 05 402   | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|  | Current Liabilities Subtotal: | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>                         |                               |                         |                      |                       |
| 05 451   | FICA PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 05 452   | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 05 454   | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 05 455   | SIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 05 603   | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 05 690   | BUDGETED EXPENDITURES         | 148,541.00              | 0.00                 | 148,541.00            |
| 05 692   | LESS: EXPENDITURES TO DATE    | (51,828.05)             | (17,188.18)          | (69,016.23)           |
| 05 694   | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 05 696   | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|  | Other Liabilities Subtotal:   | 96,712.95               | (17,188.18)          | 79,524.77             |
| <u>Fund Balance</u>                              |                               |                         |                      |                       |
| 05 704   | FUND BALANCE                  | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8100                                      | FUND BALANCE/ADULT EDUCATION  | 1,419.51                | 0.00                 | 1,419.51              |
| 05 704 8101                                      | FUND BALANCE/ANNUAL           | (3,590.36)              | 0.00                 | (3,590.36)            |
| 05 704 8102                                      | FUND BALANCE/ATHLETICS        | (20,314.64)             | 0.00                 | (20,314.64)           |
| 05 704 8103                                      | FUND BALANCE/MATH CLUB        | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8104                                      | FUND BALANCE/VOLLEYBALL       | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8105                                      | FUND BALANCE/TRANSFER ACCOUNT | 6,913.89                | 0.00                 | 6,913.89              |
| 05 704 8108                                      | FUND BALANCE/FFA              | 1,429.04                | 0.00                 | 1,429.04              |
| 05 704 8109                                      | FUND BALANCE/QUIZ BOWL        | 280.69                  | 0.00                 | 280.69                |
| 05 704 8110                                      | FUND BALANCE/MISCELLANEOUS    | 481.80                  | 0.00                 | 481.80                |
| 05 704 8111                                      | FUND BALANCE/DAZZLERS         | 1,172.01                | 0.00                 | 1,172.01              |
| 05 704 8112                                      | FUND BALANCE/CLOSE UP         | 0.00                    | 0.00                 | 0.00                  |

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| <u>Account Number</u>  | <u>Description</u>                      | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|---|-------------------------|----------------------|-----------------------|
| 05 704 8114  | FUND BALANCE/DRAMA                      | 15,981.22               | 0.00                 | 15,981.22             |
| 05 704 8115  | FUND BALANCE/DRUG/ALCOHOL               | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8116  | FUND BALANCE/ELEMENTARY                 | (176.01)                | 0.00                 | (176.01)              |
| 05 704 8117  | FUND BALANCE/GENERAL                    | 2,040.57                | 0.00                 | 2,040.57              |
| 05 704 8118  | FUND BALANCE/MUSIC                      | 78.62                   | 0.00                 | 78.62                 |
| 05 704 8119  | FUND BALANCE/NATIONAL HONOR             | 390.84                  | 0.00                 | 390.84                |
| 05 704 8120  | FUND BALANCE/SHOP                       | 632.46                  | 0.00                 | 632.46                |
| 05 704 8121  | FUND BALANCE/SPANISH CLUB               | 213.12                  | 0.00                 | 213.12                |
| 05 704 8122  | FUND BALANCE/STUDENT COUNCIL            | 461.01                  | 0.00                 | 461.01                |
| 05 704 8123  | FUND BALANCE/MIDDLE SCH STUCO           | 255.37                  | 0.00                 | 255.37                |
| 05 704 8124  | FUND BALANCE/SAP                        | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8125  | FUND BALANCE/SPELLING BEE               | 4,160.12                | 0.00                 | 4,160.12              |
| 05 704 8126  | FUND BALANCE/EMBROIDERY                 | 702.87                  | 0.00                 | 702.87                |
| 05 704 8127  | FUND BALANCE/INTRO TO BUSINESS          | 2,894.42                | 0.00                 | 2,894.42              |
| 05 704 8128  | FUND BALANCE/PARENT ADVISORY COMMITTEE  | 3,264.54                | 0.00                 | 3,264.54              |
| 05 704 8129  | FUND BALANCE/ETHAN GUSTAFSON BACKPACK F | 826.98                  | 0.00                 | 826.98                |
| 05 704 8130  | FUND BALANCE/CROSSROADS CONFERENCE SCHO | 100.00                  | 0.00                 | 100.00                |
| 05 704 8131  | FUND BALANCE/FB SLED FUND               | 2,512.64                | 0.00                 | 2,512.64              |
| 05 704 8132  | FUND BALANCE/WEIGHT ROOM FUND           | 213.05                  | 0.00                 | 213.05                |
| 05 704 8133  | FUND BALANCE/WATER FUND                 | 946.14                  | 0.00                 | 946.14                |
| 05 704 8135  | MS/HS PRINCIPAL ACCOUNT                 | 2,250.00                | 0.00                 | 2,250.00              |
| 05 704 8136  | ELEMENTARY PRINCIPAL ACCOUNT            | 500.00                  | 0.00                 | 500.00                |
| 05 704 8137  | FUND BALANCE/ROBOTICS                   | (34.00)                 | 0.00                 | (34.00)               |
| 05 704 8138  | FUND BALANCE/FBLA                       | 200.00                  | 0.00                 | 200.00                |
| 05 704 8141  | FUND BALANCE/CLASS OF 11                | 55.69                   | 0.00                 | 55.69                 |
| 05 704 8142  | FUND BALANCE/CLASS OF 12                | 444.50                  | 0.00                 | 444.50                |
| 05 704 8143  | FUND BALANCE/CLASS OF 13                | 486.74                  | 0.00                 | 486.74                |
| 05 704 8144  | FUND BALANCE/CLASS OF 14                | 407.34                  | 0.00                 | 407.34                |
| 05 704 8145  | FUND BALANCE/CLASS OF 15                | 854.33                  | 0.00                 | 854.33                |
| 05 704 8146  | FUND BALANCE/CLASS OF 16                | 2,321.76                | 0.00                 | 2,321.76              |
| 05 704 8147  | FUND BALANCE/CLASS OF 17                | 121.05                  | 0.00                 | 121.05                |
| 05 704 8148  | FUND BALANCE/CLASS OF 18                | 0.00                    | 0.00                 | 0.00                  |
| 05 705   | Budg FB                                 | (10,541.00)             | 0.00                 | (10,541.00)           |
| Fund Balance Subtotal:   |   | 20,356.31               | 0.00                 | 20,356.31             |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |   | 117,069.26              | (17,188.18)          | 99,881.08             |

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| <u>Account Number</u>  | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 06 SCHOOL LUNCH FUND</b>                                  |                               |                         |                      |                       |
| <u>Current Assets</u>  |                               |                         |                      |                       |
| 06 101   | CASH                          | 10,844.09               | 3,834.88             | 14,678.97             |
| 06 102   | PETTY CASH                    | 75.00                   | 0.00                 | 75.00                 |
| 06 107   | INVESTMENT ACCOUNT            | 0.00                    | 0.00                 | 0.00                  |
| 06 113   | DONATED MONEY FOR MEALS       | 169.75                  | 0.00                 | 169.75                |
| Current Assets Subtotal:   |                               | 11,088.84               | 3,834.88             | 14,923.72             |
| <u>Other Assets</u>  |                               |                         |                      |                       |
| 06 390   | BUDGETED REVENUE              | 133,275.00              | 0.00                 | 133,275.00            |
| 06 392   | LESS: REVENUE RECEIVED        | (37,575.31)             | (11,099.55)          | (48,674.86)           |
| Other Assets Subtotal:   |                               | 95,699.69               | (11,099.55)          | 84,600.14             |
| Total Assets and Deferred Outflows of Resources:                   |                               | 106,788.53              | (7,264.67)           | 99,523.86             |
| <u>Current Liabilities</u>   |                               |                         |                      |                       |
| 06 402   | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 06 451   | FICA PAYABLE                  | 25.28                   | 0.00                 | 25.28                 |
| 06 452   | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 454   | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 06 455   | SIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 457   | BENEFITS PAYABLE              | 2,040.00                | 100.00               | 2,140.00              |
| 06 461   | FSA BACK PAY                  | 150.00                  | 0.00                 | 150.00                |
| Current Liabilities Subtotal:                                      |                               | 2,215.28                | 100.00               | 2,315.28              |
| <u>Other Liabilities</u>   |                               |                         |                      |                       |
| 06 603   | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 06 690   | BUDGETED EXPENDITURES         | 145,803.00              | 0.00                 | 145,803.00            |
| 06 692   | LESS: EXPENDITURES TO DATE    | (44,917.66)             | (7,364.67)           | (52,282.33)           |
| 06 694   | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 06 696   | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
| Other Liabilities Subtotal:  |                               | 100,885.34              | (7,364.67)           | 93,520.67             |
| <u>Fund Balance</u>  |                               |                         |                      |                       |
| 06 704   | FUND BALANCE                  | 16,215.91               | 0.00                 | 16,215.91             |
| 06 705   | BUDGETED FUND BALANCE         | (12,528.00)             | 0.00                 | (12,528.00)           |
| Fund Balance Subtotal:   |                               | 3,687.91                | 0.00                 | 3,687.91              |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | 106,788.53              | (7,264.67)           | 99,523.86             |

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| <u>Account Number</u>  | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 07 BOND FUND</b>  |                               |                         |                      |                       |
| <u>Current Assets</u>  |                               |                         |                      |                       |
| 07 101   | CASH                          | 22,427.77               | 2.03                 | 22,429.80             |
| 07 105   | INTEREST BEARING ACCOUNTS     | 80.40                   | 0.00                 | 80.40                 |
| 07 106   | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 07 107   | INVESTMENT ACCOUNT            | 0.00                    | 0.00                 | 0.00                  |
|  | Current Assets Subtotal:      | 22,508.17               | 2.03                 | 22,510.20             |
| <u>Other Assets</u>  |                               |                         |                      |                       |
| 07 390   | BUDGETED REVENUE              | 0.00                    | 0.00                 | 0.00                  |
| 07 392   | LESS: REVENUE RECEIVED        | (5.59)                  | (2.03)               | (7.62)                |
|  | Other Assets Subtotal:        | (5.59)                  | (2.03)               | (7.62)                |
| Total Assets and Deferred Outflows of Resources:                   |                               | 22,502.58               | 0.00                 | 22,502.58             |
| <u>Current Liabilities</u>   |                               |                         |                      |                       |
| 07 402   | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|  | Current Liabilities Subtotal: | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>   |                               |                         |                      |                       |
| 07 603   | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 07 690   | BUDGETED EXPENDITURES         | 22,501.00               | 0.00                 | 22,501.00             |
| 07 692   | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 07 694   | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 07 696   | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|  | Other Liabilities Subtotal:   | 22,501.00               | 0.00                 | 22,501.00             |
| <u>Fund Balance</u>  |                               |                         |                      |                       |
| 07 704   | FUND BALANCE                  | 22,502.58               | 0.00                 | 22,502.58             |
| 07 705   | BUDGETED FUND BALANCE         | (22,501.00)             | 0.00                 | (22,501.00)           |
|  | Fund Balance Subtotal:        | 1.58                    | 0.00                 | 1.58                  |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | 22,502.58               | 0.00                 | 22,502.58             |

**Balance Sheet**

Period Ending: December 2014

Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>  | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 08 SPECIAL BUILDING</b>                                   |                               |                         |                      |                       |
| <u>Current Assets</u>  |                               |                         |                      |                       |
| 08 101   | CASH                          | 171,865.56              | 128.16               | 171,993.72            |
| 08 105   | MONEY MARKET DEPOSIT ACCOUNT  | 0.00                    | 0.00                 | 0.00                  |
| 08 106   | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 08 107   | INVESTMENT ACCOUNT            | 115,327.26              | 16.27                | 115,343.53            |
|  | Current Assets Subtotal:      | 287,192.82              | 144.43               | 287,337.25            |
| <u>Other Assets</u>  |                               |                         |                      |                       |
| 08 390   | BUDGETED REVENUE              | 120,350.00              | 0.00                 | 120,350.00            |
| 08 392   | LESS: REVENUE RECEIVED        | (44,491.09)             | (144.43)             | (44,635.52)           |
|  | Other Assets Subtotal:        | 75,858.91               | (144.43)             | 75,714.48             |
| Total Assets and Deferred Outflows of Resources:                   |                               | 363,051.73              | 0.00                 | 363,051.73            |
| <u>Current Liabilities</u>   |                               |                         |                      |                       |
| 08 402   | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|  | Current Liabilities Subtotal: | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>   |                               |                         |                      |                       |
| 08 603   | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 08 690   | BUDGETED EXPENDITURES         | 362,993.00              | 0.00                 | 362,993.00            |
| 08 692   | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 08 694   | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 08 696   | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|  | Other Liabilities Subtotal:   | 362,993.00              | 0.00                 | 362,993.00            |
| <u>Fund Balance</u>  |                               |                         |                      |                       |
| 08 704   | FUND BALANCE                  | 242,701.73              | 0.00                 | 242,701.73            |
| 08 705   | BUDGETED FUND BALANCE         | (242,643.00)            | 0.00                 | (242,643.00)          |
|  | Fund Balance Subtotal:        | 58.73                   | 0.00                 | 58.73                 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | 363,051.73              | 0.00                 | 363,051.73            |

**Balance Sheet**

Period Ending: December 2014

Monthly; Processing Month 12/2014; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>  | <u>Description</u>             | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--|--------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING</b>              |                                |                         |                      |                       |
| <u>Current Assets</u>  |                                |                         |                      |                       |
| 09 101   | CASH IN BANK                   | 185,272.94              | (101,358.87)         | 83,914.07             |
|  | Current Assets Subtotal:       | 185,272.94              | (101,358.87)         | 83,914.07             |
| <u>Other Assets</u>  |                                |                         |                      |                       |
| 09 390   | Budgeted Revenue               | 130,000.00              | 0.00                 | 130,000.00            |
| 09 392   | Less: Revenue Received         | (37,055.70)             | (108.63)             | (37,164.33)           |
|  | Other Assets Subtotal:         | 92,944.30               | (108.63)             | 92,835.67             |
| Total Assets and Deferred Outflows of Resources:                   |                                | 278,217.24              | (101,467.50)         | 176,749.74            |
| <u>Current Liabilities</u>   |                                |                         |                      |                       |
| 09 402   | Accounts Payable               | 0.00                    | 0.00                 | 0.00                  |
|  | Current Liabilities Subtotal:  | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>   |                                |                         |                      |                       |
| 09 603   | Encumbrance Commitments        | 0.00                    | 0.00                 | 0.00                  |
| 09 690   | Budgeted Expenditures          | 305,930.00              | 0.00                 | 305,930.00            |
| 09 692   | Less: Expenditures to Date     | 0.00                    | (101,467.50)         | (101,467.50)          |
| 09 694   | Less: Encumbrance Commitments  | 0.00                    | 0.00                 | 0.00                  |
| 09 696   | Less: Outstanding Accounts Pa  | 0.00                    | 0.00                 | 0.00                  |
|  | Other Liabilities Subtotal:    | 305,930.00              | (101,467.50)         | 204,462.50            |
| <u>Fund Balance</u>  |                                |                         |                      |                       |
| 09 704   | Fund Balance - Regular Unspent | 148,217.24              | 0.00                 | 148,217.24            |
| 09 705   | Budgeted Fund Balance          | (175,930.00)            | 0.00                 | (175,930.00)          |
|  | Fund Balance Subtotal:         | (27,712.76)             | 0.00                 | (27,712.76)           |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                                | 278,217.24              | (101,467.50)         | 176,749.74            |