

Unreserved Fund Balance

Procedures – Prepared a detailed analysis of account activity using accounting records and related supporting documentation obtained for 2011 through 2015.

Results - The following unreserved/unassigned fund balances were derived from audited financial statements (see Addendum E). The audited financial statements also show the change in fund balance for each year.

Fiscal year 2011 audited	\$ 1,295,098
Fiscal year 2012 audited	\$ 1,133,224
Fiscal year 2013 audited	\$ (589,325)
Fiscal year 2014 unaudited (disclaimer of opinion)	\$ (1,644,907)
Fiscal year 2014 audited	\$ (254,482)
Fiscal year 2015 audited	\$ 2,100,530