

Salida School District R32J

Account Level Balance Sheet As of 06/30/2015

Fiscal Year: 2014-2015

Year To Date

Activities

**ASSET**

LineDesc		YTD
74.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$255,865.70
	<b>ASSET</b>	<b>\$255,865.70</b>

**FUND BALANCE**

LineDesc		YTD
74.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$181,277.94)
	<b>FUND BALANCE</b>	<b>(\$181,277.94)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$181,277.94)
<b>Total (Income)/Loss</b>	(\$74,587.76)
<b>Total Liability and Equity</b>	<b>(\$255,865.70)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Bond Redemption**

**ASSET**

LineDesc		YTD
31.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$1,616,976.20
	<b>ASSET</b>	<b>\$1,616,976.20</b>

**FUND BALANCE**

LineDesc		YTD
31.000.00.0000.6720.000.0000.0000	RESTRICTED FUND BALANCE	(\$1,662,917.29)
	<b>FUND BALANCE</b>	<b>(\$1,662,917.29)</b>

	<b>Total Liability &amp; Fund Balance</b>	(\$1,662,917.29)
	<b>Total (Income)/Loss</b>	<b>\$45,941.09</b>
	<b>Total Liability and Equity</b>	<b>(\$1,616,976.20)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Capital Reserve**

**ASSET**

LineDesc		YTD
43.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$545,732.75
43.000.00.0000.8111.000.0000.0002	CSAFE CAPITAL RESERVE	\$22,876.48
43.000.00.0000.8111.000.0000.0030	CD CAP RESERVE HCB 0124036901	\$139,405.15
43.000.00.0000.8111.000.0000.0059	CAP RESERVE COLOTRUST	\$52,124.03
	<b>ASSET</b>	<hr/> \$760,138.41

**FUND BALANCE**

LineDesc		YTD
43.000.00.0000.6761.000.0000.0000	ASSIGNED RESERVE FOR BUSES	(\$40,000.00)
43.000.00.0000.6762.000.0000.0000	ASSIGNED RESERVE DISTR CAP. PROJECTS	(\$974,798.53)
43.000.00.0000.6765.000.0000.0000	ASSIGNED FUND BALANCE RESOURCE ADOPTION	(\$194,179.58)
43.100.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL SECC	(\$15,000.00)
43.101.00.0000.6727.000.0000.2014	BEST CAPITAL RENEWAL ELEMENTARY	(\$30,000.00)
43.201.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL MIDDLE SCHOOL	(\$30,000.00)
43.301.00.0000.6727.000.0000.2013	BEST CAPITAL RENEWAL HIGH SCHOOL	(\$80,000.00)
	<b>FUND BALANCE</b>	<hr/> (\$1,363,978.11)

<b>Total Liability &amp; Fund Balance</b>	(\$1,363,978.11)
<b>Total (Income)/Loss</b>	\$603,839.70
<b>Total Liability and Equity</b>	<hr/> (\$760,138.41)

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Colorado Preschool Program**

**ASSET**

LineDesc		YTD
19.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$35,939.49
	<b>ASSET</b>	<b>\$35,939.49</b>

**FUND BALANCE**

LineDesc		YTD
19.000.00.0000.6724.000.0000.0000	CPP RESERVE	(\$35,939.49)
	<b>FUND BALANCE</b>	<b>(\$35,939.49)</b>

	<b>Total Liability &amp; Fund Balance</b>	<b>(\$35,939.49)</b>
	<b>Total (Income)/Loss</b>	<b>\$0.00</b>
	<b>Total Liability and Equity</b>	<b>(\$35,939.49)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

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Year To Date

**Construction**

**ASSET**

LineDesc		YTD
41.000.00.0000.8101.000.3189.0000	CASH ON HAND BEST NEW ELEMENTARY AND SMS MECHANICA	\$567,825.21
41.000.00.0000.8132.000.0000.0000	INTERFUND	(\$307,489.10)
	<b>ASSET</b>	<b>\$260,336.11</b>

**LIABILITY**

LineDesc		YTD
41.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE BEST	(\$16,100.00)
	<b>LIABILITY</b>	<b>(\$16,100.00)</b>

**FUND BALANCE**

LineDesc		YTD
41.000.00.0000.6720.000.3189.0000	RESTRICTED FUND BALANCE ELEM	(\$1,563,788.77)
	<b>FUND BALANCE</b>	<b>(\$1,563,788.77)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$1,579,888.77)
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<b>Total (Income)/Loss</b>	\$1,319,552.66
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<b>Total Liability and Equity</b>	(\$260,336.11)
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**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Food Service**

**ASSET**

LineDesc		YTD
21.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$20,029.51
21.000.00.0000.8171.000.0000.0000	FOOD SVC INVENTORIES	\$14,952.98
	<b>ASSET</b>	\$34,982.49

**LIABILITY**

LineDesc		YTD
21.000.00.0000.7461.000.0000.0000	ACCRUED SALARIES/BENEFITS	(\$24,691.38)
21.000.00.0000.7541.000.0000.0000	ACCRUED COMP ABSENSES	(\$537.25)
	<b>LIABILITY</b>	(\$25,228.63)

**FUND BALANCE**

LineDesc		YTD
51.000.00.0000.6792.000.0000.0000	UNRESTRICTED FUND BALANCE	(\$31,060.04)
	<b>FUND BALANCE</b>	(\$31,060.04)

<b>Total Liability &amp; Fund Balance</b>	(\$56,288.67)
<b>Total (Income)/Loss</b>	\$21,306.18
<b>Total Liability and Equity</b>	(\$34,982.49)

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**General Fund**

**ASSET**

LineDesc		YTD
10.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$512,485.60
10.000.00.0000.8103.000.0000.0000	PETTY CASH	\$125.00
10.000.00.0000.8111.000.0000.0001	CSAFE GENERAL FUND	\$2,559,637.34
10.000.00.0000.8132.000.0000.0000	INTERFUND	\$307,489.10
10.000.00.0000.8141.000.0000.0000	ACCOUNTS RECEIVABLE	\$208,879.75
10.000.00.0000.8142.000.4027.0000	RECEIVABLES IDEA	\$66,524.23
10.000.00.0000.8142.000.4173.0000	RECEIVABLES IDEA-PRESCHOOL	\$1,575.28
10.000.00.0000.8142.000.9003.1200	ACCOUNTS RECEIVABLE MEDICAID	\$2,381.00
	<b>ASSET</b>	<b>\$3,659,097.30</b>

**LIABILITY**

LineDesc		YTD
10.000.00.0000.7461.000.0000.0000	ACCRUED SALARIES/BENEFITS	(\$897,553.20)
10.000.00.0000.7471.000.0000.7475	URMAN CO PAYABLE	(\$1,056.76)
10.000.00.0000.7482.000.3206.2014	DEFERRED REVENUE READ GRANT	(\$47,019.34)
10.000.00.0000.7482.000.3207.2014	DEFERRED REVENUE LIBRARY GRANT	(\$640.92)
	<b>LIABILITY</b>	<b>(\$946,270.22)</b>

**FUND BALANCE**

LineDesc		YTD
10.000.00.0000.6721.000.0000.0000	TABOR 3% EMERGENCY RESERVE	(\$339,000.00)
10.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$2,601,029.60)
	<b>FUND BALANCE</b>	<b>(\$2,940,029.60)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$3,886,299.82)</b>
<b>Total (Income)/Loss</b>	<b>\$227,202.52</b>
<b>Total Liability and Equity</b>	<b>(\$3,659,097.30)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Grant Funds**

**ASSET**

LineDesc		YTD
22.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$41,571.91
22.000.00.0000.8142.000.4010.0000	RECEIVABLES TITLE I	\$563.00
22.000.00.0000.8142.000.5126.2006	RECEIVABLES SWAP	\$30,133.77
22.000.00.0000.8142.000.5243.0000	RECEIVABLES TECH PREP	\$1,789.87
	<b>ASSET</b>	<b>\$74,058.55</b>

**LIABILITY**

LineDesc		YTD
22.000.00.0000.7461.000.3150.0000	ACCRUED SALARY AND BENEFITS G/T	(\$1,395.16)
22.000.00.0000.7461.000.5126.2006	ACCRUED SALARIES/BEN SWAP	(\$19,610.32)
22.000.00.0000.7482.000.3150.0000	DEFERRED REV-GIFT/TALENT	(\$4,299.25)
22.000.00.0000.7482.000.4367.0000	DEFERRED REVENUE TITLE II-A	(\$318.12)
22.000.00.0000.7482.000.4391.0000	DEFERRALS ARRA IDEA	(\$792.10)
22.000.00.0000.7482.000.4413.2013	DEFERRALS RACE TO THE TOP	(\$0.20)
	<b>LIABILITY</b>	<b>(\$26,415.15)</b>

**FUND BALANCE**

LineDesc		YTD
22.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$45,330.60)
	<b>FUND BALANCE</b>	<b>(\$45,330.60)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$71,745.75)</b>
<b>Total (Income)/Loss</b>	<b>(\$2,312.80)</b>
<b>Total Liability and Equity</b>	<b>(\$74,058.55)</b>



**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Head Start**

**ASSET**

LineDesc		YTD
29.000.00.0000.8101.000.8600.0000	CASH IN BANK	\$166,962.40
29.000.00.0000.8142.000.4558.0000	GRANTS RECEIVABLE FOOD PROGRAM	\$4,339.72
	<b>ASSET</b>	\$171,302.12

**FUND BALANCE**

LineDesc		YTD
29.000.00.0000.6720.000.8600.0000	RESTRICTED FUND BALANCE	(\$171,302.12)
	<b>FUND BALANCE</b>	(\$171,302.12)

<b>Total Liability &amp; Fund Balance</b>	(\$171,302.12)
<b>Total (Income)/Loss</b>	\$0.00
<b>Total Liability and Equity</b>	(\$171,302.12)

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Severance**

**ASSET**

LineDesc	YTD
16.000.00.0000.8111.000.0000.0058 SEVERANCE CASH-COLOTRUST	\$109,102.53
<b>ASSET</b>	<b>\$109,102.53</b>

**FUND BALANCE**

LineDesc	YTD
16.000.00.0000.6770.000.0000.0000 UNASSIGNED FUND BALANCE	(\$109,377.85)
<b>FUND BALANCE</b>	<b>(\$109,377.85)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$109,377.85)
<b>Total (Income)/Loss</b>	\$275.32
<b>Total Liability and Equity</b>	<b>(\$109,102.53)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

Year To Date

**Trust Account**

**ASSET**

LineDesc		YTD
72.000.00.0000.8111.000.0000.0040	CECILIA WILLIAMS-DENVER FOUNDATION	\$158,249.42
72.000.00.0000.8111.000.0000.0050	SONS OF ITALY	\$1,841.64
72.000.00.0000.8111.000.0000.0060	HONEYWELL-DENVER FOUNDATION	\$52,376.15
72.000.00.0000.8111.701.0000.0000	HELEN BLOOMBERG-DENVER FOUNDATION	\$67,499.23
72.000.00.0000.8111.703.0000.0000	J HIGHTOWER SCHOLARSHIP	\$2,484.94
72.000.00.0000.8111.707.0000.0000	VADA CAREY SMITH-DENVER FOUNDATION	\$38,589.88
72.000.00.0000.8111.709.0000.0000	PM SENNA SCHOLARSHIP	\$19,378.84
72.000.00.0000.8111.711.0000.0000	FRANK BRASWELL-DENVER FOUNDATION	\$65,785.22
72.000.00.0000.8111.712.0000.2014	MARY REDFERN WHITE-DENVER FOUNDATION	\$32,811.27
	<b>ASSET</b>	<b>\$439,016.59</b>

**FUND BALANCE**

LineDesc		YTD
72.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$448,319.29)
	<b>FUND BALANCE</b>	<b>(\$448,319.29)</b>

	<b>Total Liability &amp; Fund Balance</b>	<b>(\$448,319.29)</b>
	<b>Total (Income)/Loss</b>	<b>\$9,302.70</b>
	<b>Total Liability and Equity</b>	<b>(\$439,016.59)</b>

**Salida School District R32J**

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**Account Level Balance Sheet As of 06/30/2015**

Fiscal Year: 2014-2015

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Year To Date

End of Report