

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Activities**

**ASSET**

LineDesc		YTD
74.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$324,466.78
	<b>ASSET</b>	<b>\$324,466.78</b>

**FUND BALANCE**

LineDesc		YTD
74.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$238,099.42)
	<b>FUND BALANCE</b>	<b>(\$238,099.42)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$238,099.42)
<b>Total (Income)/Loss</b>	(\$86,367.36)
<b>Total Liability and Equity</b>	<b>(\$324,466.78)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

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Year To Date

**Bond Redemption**

**ASSET**

LineDesc		YTD
31.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$192,191.36
31.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$71,031.60
	<b>ASSET</b>	<b>\$263,222.96</b>

**FUND BALANCE**

LineDesc		YTD
31.000.00.0000.6720.000.0000.0000	RESTRICTED FUND BALANCE	(\$1,796,303.98)
	<b>FUND BALANCE</b>	<b>(\$1,796,303.98)</b>

	<b>Total Liability &amp; Fund Balance</b>	(\$1,796,303.98)
	<b>Total (Income)/Loss</b>	<b>\$1,533,081.02</b>
	<b>Total Liability and Equity</b>	<b>(\$263,222.96)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Capital Reserve**

**ASSET**

LineDesc		YTD
43.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$326,361.36
43.000.00.0000.8111.000.0000.0002	CSAFE CAPITAL RESERVE	\$623.43
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	\$28,494.64

<b>ASSET</b>		<b>\$494,884.58</b>
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**LIABILITY**

LineDesc		YTD
43.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	(\$54,455.00)
43.000.00.0000.7432.000.0000.0000	CASH IN BANK	(\$6,051.00)

<b>LIABILITY</b>		<b>(\$60,506.00)</b>
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**FUND BALANCE**

LineDesc		YTD
43.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$415,897.77)
43.000.00.0000.6760.000.0000.8222	ASSIGNED FUND BALANCE SPARTAN HEIGHTS	(\$143,420.95)
43.000.00.0000.6762.000.0000.0000	ASSIGNED RESERVE DISTR CAP. PROJECTS	\$119,811.88
43.000.00.0000.6765.000.0000.0000	ASSIGNED FUND BALANCE RESOURCE ADOPTION	(\$31,802.94)
43.100.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL SECC	(\$34,342.99)
43.101.00.0000.6740.000.0000.2014	BEST CAPITAL RENEWAL ELEMENTARY	(\$196,700.00)
43.201.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL MIDDLE SCHOOL	(\$15,940.00)
43.301.00.0000.6741.000.0000.2013	BEST CAPITAL RENEWAL HIGH SCHOOL	(\$215,912.50)
43.305.00.0000.6760.000.0000.2017	ASSIGNED CAPITAL RENEWAL HEA	(\$5,000.00)
43.600.00.0000.6760.000.0000.2017	ASSIGNED CAPITAL RENEWAL KESNER	(\$5,000.00)

<b>FUND BALANCE</b>		<b>(\$944,205.27)</b>
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<b>Total Liability &amp; Fund Balance</b>	<b>(\$1,004,711.27)</b>
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<b>Total (Income)/Loss</b>	<b>\$509,826.69</b>
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<b>Total Liability and Equity</b>	<b>(\$494,884.58)</b>
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**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Colorado Preschool Program**

**ASSET**

LineDesc		YTD
19.000.00.0000.8101.000.0000.0000	CASH IN BANK	(\$29,108.24)
19.000.00.0000.8132.000.0000.0000	INTERFUND	(\$5,730.62)
	<b>ASSET</b>	<b>(\$34,838.86)</b>

**FUND BALANCE**

LineDesc		YTD
19.000.00.0000.6724.000.0000.0000	CPP RESERVE	(\$56,851.00)
	<b>FUND BALANCE</b>	<b>(\$56,851.00)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$56,851.00)
<b>Total (Income)/Loss</b>	\$91,689.86
<b>Total Liability and Equity</b>	\$34,838.86

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Construction**

**ASSET**

LineDesc		YTD
41.000.00.0000.8101.000.0000.0000	CASH ON HAND-CAPITAL RENEWAL	(\$17,345.73)
41.000.00.0000.8101.000.3189.0000	CASH ON HAND BEST NEW ELEMENTARY AND SMS MECHANICA	\$1,346.02
41.000.00.0000.8132.000.0000.0000	INTERFUND	(\$28,576.49)
<b>ASSET</b>		<b>(\$44,576.20)</b>

**LIABILITY**

LineDesc		YTD
41.000.00.0000.7421.000.3189.0000	GRANTS PAYABLE BEST	\$4,158.15
41.000.00.0000.7432.000.3189.0000	CONST. CONTRACTS PAY RETAINED PERCENT BEST ELEMEN	(\$28,358.00)
<b>LIABILITY</b>		<b>(\$24,199.85)</b>

**FUND BALANCE**

LineDesc		YTD
41.000.00.0000.6720.000.3189.0000	RESTRICTED FUND BALANCE ELEM	(\$1.19)
41.000.00.0000.6760.000.3189.0000	ASSIGNED FUND BALANCE BEST ELEM	\$34,187.94
<b>FUND BALANCE</b>		<b>\$34,186.75</b>

<b>Total Liability &amp; Fund Balance</b>		\$9,986.90
<b>Total (Income)/Loss</b>		\$34,589.30
<b>Total Liability and Equity</b>		\$44,576.20

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

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Year To Date

**Food Service**

**ASSET**

LineDesc		YTD
21.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$75,835.18
21.000.00.0000.8132.000.0000.0000	INTERFUND A/R	(\$25,428.28)
21.000.00.0000.8171.000.0000.0000	FOOD SVC INVENTORIES	\$6,830.00
	<b>ASSET</b>	<b>\$57,236.90</b>

**LIABILITY**

LineDesc		YTD
21.000.00.0000.7461.000.0000.0000	ACCRUED SALARIES/BENEFITS	\$0.56
	<b>LIABILITY</b>	<b>\$0.56</b>

**FUND BALANCE**

LineDesc		YTD
21.000.00.0000.6710.000.0000.0000	NONSPENDABLE FUND BALANCE (INVENTORIES)	(\$6,830.00)
21.000.00.0000.6760.000.0000.0000	RESERVED FUND BALANCE	(\$124,715.04)
	<b>FUND BALANCE</b>	<b>(\$131,545.04)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$131,544.48)</b>
<b>Total (Income)/Loss</b>	<b>\$74,307.58</b>
<b>Total Liability and Equity</b>	<b>(\$57,236.90)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**General Fund**

**ASSET**

LineDesc		YTD
10.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$134,087.43
10.000.00.0000.8102.000.0000.8222	CASH ON HAND SPARTAN HEIGHTS	(\$42,482.84)
10.000.00.0000.8103.000.0000.0000	PETTY CASH	\$125.00
10.000.00.0000.8111.000.0000.0001	CSAFE GENERAL FUND	\$2,943,815.34
10.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$174,689.46
10.000.00.0000.8132.000.0000.0000	INTERFUND	\$95,669.73
10.000.00.0000.8142.000.3120.0000	RECEIVABLES VOCATIONAL	(\$1,328.99)
10.000.00.0000.8142.000.4173.0000	RECEIVABLES IDEA-PRESCHOOL	\$16.72
10.600.00.0000.8172.000.0000.8222	BUILDING TRADES INVENTORY FOR RESALE	\$325,363.54
<b>ASSET</b>		<b>\$3,629,955.39</b>

**LIABILITY**

LineDesc		YTD
10.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	\$960.82
10.000.00.0000.7461.000.0000.0000	ACCRUED SALARIES/BENEFITS	(\$1,935.62)
10.000.00.0000.7471.000.0000.7475	URMAN CO PAYABLE	(\$563.30)
10.000.00.0000.7482.000.3206.2014	DEFERRED REVENUE READ GRANT	(\$69,085.30)
<b>LIABILITY</b>		<b>(\$70,623.40)</b>

**FUND BALANCE**

LineDesc		YTD
10.000.00.0000.6710.000.0000.0000	NON-SPENDABLE FUND BALANCE	(\$133,283.00)
10.000.00.0000.6721.000.0000.0000	TABOR 3% EMERGENCY RESERVE	(\$382,000.00)
10.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$4,052,363.20)
<b>FUND BALANCE</b>		<b>(\$4,567,646.20)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$4,638,269.60)
<b>Total (Income)/Loss</b>	\$1,008,314.21
<b>Total Liability and Equity</b>	(\$3,629,955.39)

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Grant Funds**

**ASSET**

LineDesc		YTD
22.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$187,030.05
22.000.00.0000.8132.000.0000.0000	INTERFUND	(\$35,934.34)
	<b>ASSET</b>	<b>\$151,095.71</b>

**LIABILITY**

LineDesc		YTD
22.000.00.0000.7461.000.3150.0000	ACCRUED SALARY AND BENEFITS G/T	\$0.03
22.000.00.0000.7461.000.3192.2018	ACCRUED SALARIES COUNSELOR CORP GRANT	\$0.02
22.000.00.0000.7461.000.3899.2006	ACCRUED SALARIES/BEN SWAP	(\$0.44)
22.000.00.0000.7482.000.3150.0000	DEFERRED REV-GIFT/TALENT	(\$319.00)
22.000.00.0000.7482.000.3192.2018	DEFERRED REVENUE COUNSELOR CORP GRANT	(\$778.00)
22.000.00.0000.7482.000.4391.0000	DEFERRALS ARRA IDEA	(\$792.10)
	<b>LIABILITY</b>	<b>(\$1,889.49)</b>

**FUND BALANCE**

LineDesc		YTD
22.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$45,959.89)
	<b>FUND BALANCE</b>	<b>(\$45,959.89)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$47,849.38)</b>
<b>Total (Income)/Loss</b>	<b>(\$103,246.33)</b>
<b>Total Liability and Equity</b>	<b>(\$151,095.71)</b>



**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Head Start**

**ASSET**

LineDesc		YTD
29.000.00.0000.8101.000.8600.0000	CASH IN BANK	\$227,228.55
	<b>ASSET</b>	<b>\$227,228.55</b>

**FUND BALANCE**

LineDesc		YTD
29.000.00.0000.6720.000.8600.0000	RESTRICTED FUND BALANCE	(\$227,228.55)
	<b>FUND BALANCE</b>	<b>(\$227,228.55)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$227,228.55)
<b>Total (Income)/Loss</b>	\$0.00
<b>Total Liability and Equity</b>	<b>(\$227,228.55)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Severance**

**ASSET**

LineDesc		YTD
16.000.00.0000.8111.000.0000.0058	SEVERANCE CASH-COLOTRUST	\$37,327.49
	<b>ASSET</b>	<b>\$37,327.49</b>

**FUND BALANCE**

LineDesc		YTD
16.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$112,196.43)
	<b>FUND BALANCE</b>	<b>(\$112,196.43)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$112,196.43)</b>
<b>Total (Income)/Loss</b>	<b>\$74,868.94</b>
<b>Total Liability and Equity</b>	<b>(\$37,327.49)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

Year To Date

**Trust Account**

**ASSET**

LineDesc		YTD
72.000.00.0000.8111.703.0000.0000	J HIGHTOWER SCHOLARSHIP	\$2,573.48
72.000.00.0000.8111.707.0000.0000	VADA CAREY SMITH SCHOLARSHIP	\$36,792.53
72.000.00.0000.8111.709.0000.0000	PM SENNA SCHOLARSHIP	\$17,954.55
	<b>ASSET</b>	<hr/> \$57,320.56

**FUND BALANCE**

LineDesc		YTD
72.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$57,032.33)
	<b>FUND BALANCE</b>	<hr/> (\$57,032.33)

	<b>Total Liability &amp; Fund Balance</b>	<hr/> (\$57,032.33)
	<b>Total (Income)/Loss</b>	(\$288.23)
	<b>Total Liability and Equity</b>	<hr/> (\$57,320.56)

**Salida School District R32J**

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**Account Level Balance Sheet As of 12/31/2018**

Fiscal Year: 2018-2019

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Year To Date

End of Report