

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Activities**

**ASSET**

LineDesc	YTD
74.000.00.0000.8101.000.0000.0000 CASH IN BANK	\$285,644.41
<b>ASSET</b>	<b>\$285,644.41</b>

**FUND BALANCE**

LineDesc	YTD
74.000.00.0000.6760.000.0000.0000 ASSIGNED FUND BALANCE	(\$232,995.91)
<b>FUND BALANCE</b>	<b>(\$232,995.91)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$232,995.91)
<b>Total (Income)/Loss</b>	(\$52,648.50)
<b>Total Liability and Equity</b>	<b>(\$285,644.41)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Bond Redemption**

**ASSET**

LineDesc		YTD
31.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$1,796,384.64
31.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$222,504.64
	<b>ASSET</b>	<b>\$2,018,889.28</b>

**LIABILITY**

LineDesc		YTD
31.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$106,225.73)
	<b>LIABILITY</b>	<b>(\$106,225.73)</b>

**FUND BALANCE**

LineDesc		YTD
31.000.00.0000.6720.000.0000.0000	RESTRICTED FUND BALANCE	(\$1,733,437.50)
	<b>FUND BALANCE</b>	<b>(\$1,733,437.50)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$1,839,663.23)
<b>Total (Income)/Loss</b>	(\$179,226.05)
<b>Total Liability and Equity</b>	<b>(\$2,018,889.28)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Capital Reserve**

**ASSET**

LineDesc		YTD
43.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$423,097.96
43.000.00.0000.8111.000.0000.0002	CSAFE CAPITAL RESERVE	\$22,890.33
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	\$52,148.12
	<b>ASSET</b>	<b>\$637,541.56</b>

**FUND BALANCE**

LineDesc		YTD
43.000.00.0000.6762.000.0000.0000	ASSIGNED RESERVE DISTR CAP. PROJECTS	(\$357,177.62)
43.000.00.0000.6765.000.0000.0000	ASSIGNED FUND BALANCE RESOURCE ADOPTION	(\$142,540.80)
43.100.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL SECC	(\$17,622.99)
43.101.00.0000.6727.000.0000.2014	BEST CAPITAL RENEWAL ELEMENTARY	(\$74,300.00)
43.201.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL MIDDLE SCHOOL	(\$60,000.00)
43.301.00.0000.6727.000.0000.2013	BEST CAPITAL RENEWAL HIGH SCHOOL	(\$108,500.00)
	<b>FUND BALANCE</b>	<b>(\$760,141.41)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$760,141.41)</b>
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<b>Total (Income)/Loss</b>	<b>\$122,599.85</b>
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<b>Total Liability and Equity</b>	<b>(\$637,541.56)</b>
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Salida School District R32J

Account Level Balance Sheet As of 09/30/2015

Fiscal Year: 2015-2016

Year To Date

Colorado Preschool Program

**ASSET**

LineDesc		YTD
19.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$66,310.49
	<b>ASSET</b>	<b>\$66,310.49</b>

**FUND BALANCE**

LineDesc		YTD
19.000.00.0000.6724.000.0000.0000	CPP RESERVE	(\$66,310.49)
	<b>FUND BALANCE</b>	<b>(\$66,310.49)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$66,310.49)</b>
<b>Total (Income)/Loss</b>	<b>\$0.00</b>
<b>Total Liability and Equity</b>	<b>(\$66,310.49)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Construction**

**ASSET**

LineDesc		YTD
41.000.00.0000.8101.000.3189.0000	CASH ON HAND BEST NEW ELEMENTARY AND SMS MECHANICA	\$173,771.42
41.000.00.0000.8132.000.0000.0000	INTERFUND	\$1,590.00
	<b>ASSET</b>	<b>\$175,361.42</b>

**FUND BALANCE**

LineDesc		YTD
41.000.00.0000.6720.000.3189.0000	RESTRICTED FUND BALANCE ELEM	(\$292,008.96)
	<b>FUND BALANCE</b>	<b>(\$292,008.96)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$292,008.96)
<b>Total (Income)/Loss</b>	\$116,647.54
<b>Total Liability and Equity</b>	(\$175,361.42)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Food Service**

**ASSET**

LineDesc		YTD
21.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$7,916.06
21.000.00.0000.8132.000.0000.0000	INTERFUND A/R	(\$21,631.82)
21.000.00.0000.8141.000.0000.0000	ACCOUNTS RECEIVABLE	(\$183.78)
21.000.00.0000.8171.000.0000.0000	FOOD SVC INVENTORIES	\$4,080.98
	<b>ASSET</b>	(\$9,818.56)

**FUND BALANCE**

LineDesc		YTD
21.000.00.0000.6710.000.0000.0000	NONSPENDABLE FUND BALANCE (INVENTORIES)	(\$4,081.00)
21.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	\$3,106.19
	<b>FUND BALANCE</b>	(\$974.81)

<b>Total Liability &amp; Fund Balance</b>	(\$974.81)
<b>Total (Income)/Loss</b>	\$10,793.37
<b>Total Liability and Equity</b>	\$9,818.56

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**General Fund**

**ASSET**

LineDesc		YTD
10.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$26,533.62
10.000.00.0000.8103.000.0000.0000	PETTY CASH	\$125.00
10.000.00.0000.8111.000.0000.0001	CSAFE GENERAL FUND	\$2,758,067.57
10.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$456,493.37
10.000.00.0000.8132.000.0000.0000	INTERFUND	\$20,041.83
10.000.00.0000.8141.000.0000.0000	ACCOUNTS RECEIVABLE	\$374.86
10.000.00.0000.8142.000.3120.0000	RECEIVABLES VOCATIONAL	\$23,375.61
	<b>ASSET</b>	<b>\$3,285,011.86</b>

**LIABILITY**

LineDesc		YTD
10.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	\$200.00
10.000.00.0000.7471.000.0000.7475	URMAN CO PAYABLE	(\$3,078.26)
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)
10.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$217,933.95)
	<b>LIABILITY</b>	<b>(\$268,472.47)</b>

**FUND BALANCE**

LineDesc		YTD
10.000.00.0000.6721.000.0000.0000	TABOR 3% EMERGENCY RESERVE	(\$374,000.00)
10.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$2,623,935.86)
	<b>FUND BALANCE</b>	<b>(\$2,997,935.86)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$3,266,408.33)</b>
<b>Total (Income)/Loss</b>	<b>(\$18,603.53)</b>
<b>Total Liability and Equity</b>	<b>(\$3,285,011.86)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Grant Funds**

**ASSET**

LineDesc		YTD
22.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$32,912.92
22.000.00.0000.8142.000.5243.0000	RECEIVABLES TECH PREP	\$0.87
<b>ASSET</b>		<b>\$32,913.79</b>

**LIABILITY**

LineDesc		YTD
22.000.00.0000.7461.000.5126.2006	ACCRUED SALARIES/BEN SWAP	(\$241.08)
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	(\$649.88)
22.000.00.0000.7482.000.4391.0000	DEFERRALS ARRA IDEA	(\$792.10)
22.000.00.0000.7482.000.4413.2013	DEFFERALS RACE TO THE TOP	(\$0.20)
<b>LIABILITY</b>		<b>(\$5,982.51)</b>

**FUND BALANCE**

LineDesc		YTD
22.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$45,427.06)
<b>FUND BALANCE</b>		<b>(\$45,427.06)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$51,409.57)
<b>Total (Income)/Loss</b>	\$18,495.78
<b>Total Liability and Equity</b>	(\$32,913.79)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Head Start**

**ASSET**

LineDesc		YTD
29.000.00.0000.8101.000.8600.0000	CASH IN BANK	\$123,422.41
29.000.00.0000.8142.000.4558.0000	GRANTS RECEIVABLE FOOD PROGRAM	\$4,250.00
29.000.00.0000.8142.000.8600.0000	GRANT RECEIVABLES	\$54,473.00
	<b>ASSET</b>	<hr/> \$182,145.41

**FUND BALANCE**

LineDesc		YTD
29.000.00.0000.6720.000.8600.0000	RESTRICTED FUND BALANCE	(\$182,145.41)
	<b>FUND BALANCE</b>	<hr/> (\$182,145.41)

	<b>Total Liability &amp; Fund Balance</b>	<hr/> (\$182,145.41)
	<b>Total (Income)/Loss</b>	\$0.00
	<b>Total Liability and Equity</b>	<hr/> (\$182,145.41)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Obligation Bond Reporting**

**LIABILITY**

LineDesc		YTD
90.000.00.0000.7511.000.0000.0000	GENERAL OBLIGATIONS BOND	\$26,478,799.04
90.000.00.0000.7512.000.0000.0000	NET EFFECTIVE INTEREST	\$2.67
90.000.00.0000.7513.000.0000.0000	AMOUNT AUTHORIZED FOR BOND	\$9,590,000.00
90.000.00.0000.7514.000.0000.0000	YEAR OF LAST SUCCESSFUL BOND	\$2,012.00
90.000.00.0000.7515.000.0000.0000	TOTAL ISSUED FROM BOND	\$9,590,000.00
90.000.00.0000.7519.000.0000.0000	CONTRA ACCOUNT BOND	(\$45,660,813.71)
	<b>LIABILITY</b>	<b>\$0.00</b>

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<b>Total Liability &amp; Fund Balance</b>	<b>\$0.00</b>
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<b>Total (Income)/Loss</b>	<b>\$0.00</b>
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<b>Total Liability and Equity</b>	<b>\$0.00</b>
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**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Severance**

**ASSET**

LineDesc		YTD
16.000.00.0000.8111.000.0000.0058	SEVERANCE CASH-COLOTRUST	\$28,776.22
	<b>ASSET</b>	<b>\$28,776.22</b>

**FUND BALANCE**

LineDesc		YTD
16.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$109,102.53)
	<b>FUND BALANCE</b>	<b>(\$109,102.53)</b>

	<b>Total Liability &amp; Fund Balance</b>	(\$109,102.53)
	<b>Total (Income)/Loss</b>	\$80,326.31
	<b>Total Liability and Equity</b>	(\$28,776.22)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

Year To Date

**Trust Account**

**ASSET**

LineDesc		YTD
72.000.00.0000.8111.000.0000.0040	CECILIA WILLIAMS-DENVER FOUNDATION	\$143,319.03
72.000.00.0000.8111.000.0000.0060	HONEYWELL-DENVER FOUNDATION	\$48,052.08
72.000.00.0000.8111.701.0000.0000	HELEN BLOOMBERG-DENVER FOUNDATION	\$62,197.10
72.000.00.0000.8111.703.0000.0000	J HIGHTOWER SCHOLARSHIP	\$2,484.76
72.000.00.0000.8111.707.0000.0000	VADA CAREY SMITH SCHOLARSHIP	\$37,491.66
72.000.00.0000.8111.709.0000.0000	PM SENNA SCHOLARSHIP	\$18,323.39
72.000.00.0000.8111.711.0000.0000	FRANK BRASWELL-DENVER FOUNDATION	\$60,593.84
72.000.00.0000.8111.712.0000.2014	MARY REDFERN WHITE-DENVER FOUNDATION	\$30,691.49
	<b>ASSET</b>	\$403,153.35

**FUND BALANCE**

LineDesc		YTD
72.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$436,548.05)
	<b>FUND BALANCE</b>	(\$436,548.05)

<b>Total Liability &amp; Fund Balance</b>	(\$436,548.05)
<b>Total (Income)/Loss</b>	\$33,394.70
<b>Total Liability and Equity</b>	(\$403,153.35)

**Salida School District R32J**

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**Account Level Balance Sheet As of 09/30/2015**

Fiscal Year: 2015-2016

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Year To Date

End of Report