

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Activities**

**ASSET**

LineDesc		YTD
74.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$294,907.71
	<b>ASSET</b>	<b>\$294,907.71</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>	<b>(\$232,995.91)</b>
<b>Total (Income)/Loss</b>	<b>(\$61,911.80)</b>
<b>Total Liability and Equity</b>	<b>(\$294,907.71)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Bond Redemption**

**ASSET**

LineDesc		YTD
31.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$986,085.92
31.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$116,278.91
	<b>ASSET</b>	<b>\$1,102,364.83</b>

**LIABILITY**

LineDesc		YTD
31.000.00.0000.7481.000.0000.0000	DEFERRED REVENUES PROPERTY TAX	\$106,225.73
31.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$106,225.73)
	<b>LIABILITY</b>	<b>\$0.00</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>	(\$1,733,437.50)
<b>Total (Income)/Loss</b>	\$631,072.67
<b>Total Liability and Equity</b>	(\$1,102,364.83)

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Capital Reserve**

**ASSET**

LineDesc		YTD
43.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$321,755.77
43.000.00.0000.8102.000.0000.0000	TCBA CASH ACCOUNT	\$64,875.00
43.000.00.0000.8111.000.0000.0002	CSAFE CAPITAL RESERVE	\$22,930.10
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	\$52,242.49
	<b>ASSET</b>	<b>\$601,208.51</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>	(\$760,141.41)
<b>Total (Income)/Loss</b>	\$158,932.90
<b>Total Liability and Equity</b>	<b>(\$601,208.51)</b>

Salida School District R32J

Account Level Balance Sheet As of 03/31/2016

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 03/31/2016**

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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	\$107,359.89
41.000.00.0000.8132.000.0000.0000	INTERFUND	\$2,771.25
	<b>ASSET</b>	\$110,131.14

**FUND BALANCE**

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

<b>Total Liability &amp; Fund Balance</b>	(\$292,008.96)
<b>Total (Income)/Loss</b>	\$181,877.82
<b>Total Liability and Equity</b>	(\$110,131.14)

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Food Service**

**ASSET**

LineDesc		YTD
21.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$24,973.55
21.000.00.0000.8171.000.0000.0000	FOOD SVC INVENTORIES	\$4,080.98
	<b>ASSET</b>	\$29,054.53

**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>	(\$28,079.72)
	<b>Total Liability and Equity</b>	(\$29,054.53)

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**General Fund**

**ASSET**

LineDesc		YTD
10.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$1,219,294.32
10.000.00.0000.8103.000.0000.0000	PETTY CASH	\$125.00
10.000.00.0000.8111.000.0000.0001	CSAFE GENERAL FUND	\$1,592,188.02
10.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$238,559.42
10.000.00.0000.8132.000.0000.0000	INTERFUND	\$13,092.36
10.000.00.0000.8141.000.0000.0000	ACCOUNTS RECEIVABLE	(\$226.93)
10.000.00.0000.8142.000.3120.0000	RECEIVABLES VOCATIONAL	\$23,375.61
	<b>ASSET</b>	<b>\$3,086,407.80</b>

**LIABILITY**

LineDesc		YTD
10.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	(\$173.74)
10.000.00.0000.7471.000.0000.0000	FEDERAL TAX PAYABLE	(\$14.50)
10.000.00.0000.7471.000.0000.7475	URMAN CO PAYABLE	(\$2,134.26)
10.000.00.0000.7473.000.0000.0000	PERA PAYABLE	(\$135.75)
10.000.00.0000.7481.000.0000.0000	DEFERRED REVENUES PROPERTY TAX	\$217,933.95
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>(\$50,118.51)</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>	(\$3,048,054.37)
<b>Total (Income)/Loss</b>	(\$38,353.43)
<b>Total Liability and Equity</b>	(\$3,086,407.80)

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Grant Funds**

**ASSET**

LineDesc		YTD
22.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$4,307.39
22.000.00.0000.8132.000.0000.0000	INTERFUND	(\$15,863.61)
22.000.00.0000.8142.000.5243.0000	RECEIVABLES TECH PREP	\$0.87
<b>ASSET</b>		<b>(\$11,555.35)</b>

**LIABILITY**

LineDesc		YTD
22.000.00.0000.7482.000.3150.0000	DEFERRED REV-GIFT/TALENT	(\$2,632.09)
22.000.00.0000.7482.000.4391.0000	DEFERRALS ARRA IDEA	(\$792.10)
<b>LIABILITY</b>		<b>(\$3,424.19)</b>

**FUND BALANCE**

LineDesc		YTD
22.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$45,330.58)
22.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$96.48)
<b>FUND BALANCE</b>		<b>(\$45,427.06)</b>

<b>Total Liability &amp; Fund Balance</b>		<b>(\$48,851.25)</b>
<b>Total (Income)/Loss</b>		<b>\$60,406.60</b>
<b>Total Liability and Equity</b>		<b>\$11,555.35</b>



**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

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>	\$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>	(\$182,145.41)

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

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

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 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Severance**

**ASSET**

LineDesc		YTD
16.000.00.0000.8111.000.0000.0058	SEVERANCE CASH-COLOTRUST	\$28,828.32
	<b>ASSET</b>	<b>\$28,828.32</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>	\$80,274.21
	<b>Total Liability and Equity</b>	(\$28,828.32)

**Salida School District R32J**

**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

Year To Date

**Trust Account**

**ASSET**

LineDesc		YTD
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
	<b>ASSET</b>	\$58,299.81

**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>	\$378,248.24
	<b>Total Liability and Equity</b>	(\$58,299.81)

**Salida School District R32J**

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**Account Level Balance Sheet As of 03/31/2016**

Fiscal Year: 2015-2016

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Year To Date

End of Report