

Salida School District R32J

Account Level Balance Sheet As of 12/31/2016

Fiscal Year: 2016-2017

Year To Date

Activities

**ASSET**

LineDesc		YTD
74.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$308,808.96
	<b>ASSET</b>	<b>\$308,808.96</b>

**FUND BALANCE**

LineDesc		YTD
74.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$260,335.53)
	<b>FUND BALANCE</b>	<b>(\$260,335.53)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$260,335.53)
<b>Total (Income)/Loss</b>	(\$48,473.43)
<b>Total Liability and Equity</b>	<b>(\$308,808.96)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Bond Redemption**

**ASSET**

LineDesc		YTD
31.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$142,383.71
31.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$105,194.87
	<b>ASSET</b>	\$247,578.58

**LIABILITY**

LineDesc		YTD
31.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$105,194.89)
	<b>LIABILITY</b>	(\$105,194.89)

**FUND BALANCE**

LineDesc		YTD
31.000.00.0000.6720.000.0000.0000	RESTRICTED FUND BALANCE	(\$1,779,653.32)
	<b>FUND BALANCE</b>	(\$1,779,653.32)

	<b>Total Liability &amp; Fund Balance</b>	(\$1,884,848.21)
	<b>Total (Income)/Loss</b>	\$1,637,269.63
	<b>Total Liability and Equity</b>	(\$247,578.58)

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Capital Reserve**

**ASSET**

LineDesc		YTD
43.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$1,731.77
43.000.00.0000.8102.000.0000.0000	TCBA CASH ACCOUNT	\$53,250.27
43.000.00.0000.8111.000.0000.0002	CSAFE CAPITAL RESERVE	\$604.61
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	\$52,520.16
	<b>ASSET</b>	<b>\$247,511.96</b>

**FUND BALANCE**

LineDesc		YTD
43.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	\$45,914.83
43.000.00.0000.6762.000.0000.0000	ASSIGNED RESERVE DISTR CAP. PROJECTS	(\$333,308.31)
43.000.00.0000.6765.000.0000.0000	ASSIGNED FUND BALANCE RESOURCE ADOPTION	(\$109,010.11)
43.100.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL SECC	(\$32,622.99)
43.101.00.0000.6727.000.0000.2014	BEST CAPITAL RENEWAL ELEMENTARY	(\$117,400.00)
43.201.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL MIDDLE SCHOOL	(\$24,000.00)
43.301.00.0000.6727.000.0000.2013	BEST CAPITAL RENEWAL HIGH SCHOOL	(\$143,800.00)
	<b>FUND BALANCE</b>	<b>(\$714,226.58)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$714,226.58)
<b>Total (Income)/Loss</b>	\$466,714.62
<b>Total Liability and Equity</b>	(\$247,511.96)

Salida School District R32J

Account Level Balance Sheet As of 12/31/2016

Fiscal Year: 2016-2017

Year To Date

Colorado Preschool Program

**ASSET**

LineDesc		YTD
19.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$115,764.49
	<b>ASSET</b>	<b>\$115,764.49</b>

**FUND BALANCE**

LineDesc		YTD
19.000.00.0000.6724.000.0000.0000	CPP RESERVE	(\$115,764.49)
	<b>FUND BALANCE</b>	<b>(\$115,764.49)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$115,764.49)
<b>Total (Income)/Loss</b>	\$0.00
<b>Total Liability and Equity</b>	<b>(\$115,764.49)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Construction**

**ASSET**

LineDesc		YTD
41.000.00.0000.8101.000.3189.0000	CASH ON HAND BEST NEW ELEMENTARY AND SMS MECHANICA	\$1,303.72
41.000.00.0000.8132.000.0000.0000	INTERFUND	(\$1,552.50)
	<b>ASSET</b>	(\$248.78)

**FUND BALANCE**

LineDesc		YTD
41.000.00.0000.6720.000.3189.0000	RESTRICTED FUND BALANCE ELEM	(\$85,425.68)
	<b>FUND BALANCE</b>	(\$85,425.68)

	<b>Total Liability &amp; Fund Balance</b>	(\$85,425.68)
	<b>Total (Income)/Loss</b>	\$85,674.46
	<b>Total Liability and Equity</b>	\$248.78

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Food Service**

**ASSET**

LineDesc		YTD
21.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$39,365.14
21.000.00.0000.8132.000.0000.0000	INTERFUND A/R	(\$8,581.01)
21.000.00.0000.8171.000.0000.0000	FOOD SVC INVENTORIES	\$4,750.00
	<b>ASSET</b>	\$35,534.13

**FUND BALANCE**

LineDesc		YTD
21.000.00.0000.6710.000.0000.0000	NONSPENDABLE FUND BALANCE (INVENTORIES)	(\$4,750.00)
21.000.00.0000.6760.000.0000.0000	RESERVED FUND BALANCE	(\$32,296.07)
	<b>FUND BALANCE</b>	(\$37,046.07)

<b>Total Liability &amp; Fund Balance</b>	(\$37,046.07)
<b>Total (Income)/Loss</b>	\$1,511.94
<b>Total Liability and Equity</b>	(\$35,534.13)

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

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Year To Date

**General Fund**

**ASSET**

LineDesc		YTD
10.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$60,948.99
10.000.00.0000.8102.000.0000.8222	CASH ON HAND SPARTAN HEIGHTS	\$129,559.21
10.000.00.0000.8103.000.0000.0000	PETTY CASH	\$125.00
10.000.00.0000.8111.000.0000.0001	CSAFE GENERAL FUND	\$2,374,437.73
10.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$226,609.70
10.000.00.0000.8132.000.0000.0000	INTERFUND	\$20,055.58
10.600.00.0000.8172.000.0000.8222	BUILDING TRADES INVENTORY FOR RESALE	\$13,815.44
	<b>ASSET</b>	<b>\$2,825,551.65</b>

**LIABILITY**

LineDesc		YTD
10.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	\$716.00
10.000.00.0000.7471.000.0000.7475	URMAN CO PAYABLE	(\$1,168.50)
10.000.00.0000.7482.000.3206.2014	DEFERRED REVENUE READ GRANT	(\$35,641.70)
10.000.00.0000.7482.000.3207.2014	DEFERRED REVENUE LIBRARY GRANT	(\$640.92)
10.000.00.0000.7482.000.3224.2016	DEFERRED REVENUE CPR GRANT	(\$38.25)
10.000.00.0000.7482.000.5412.0000	UNEARNED REVENUE-EARLY CHILDHOOD READINESS	(\$716.00)
10.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$226,608.81)
	<b>LIABILITY</b>	<b>(\$264,098.18)</b>

**FUND BALANCE**

LineDesc		YTD
10.000.00.0000.6721.000.0000.0000	TABOR 3% EMERGENCY RESERVE	(\$370,000.00)
10.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$3,249,593.47)
	<b>FUND BALANCE</b>	<b>(\$3,619,593.47)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$3,883,691.65)
<b>Total (Income)/Loss</b>	\$1,058,140.00
<b>Total Liability and Equity</b>	(\$2,825,551.65)

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Grant Funds**

**ASSET**

LineDesc		YTD
22.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$31,399.20
22.000.00.0000.8132.000.0000.0000	INTERFUND	(\$9,922.07)
22.000.00.0000.8142.000.5243.0000	RECEIVABLES TECH PREP	\$1.87
	<b>ASSET</b>	<b>\$21,479.00</b>

**LIABILITY**

LineDesc		YTD
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	(\$498.21)
	<b>LIABILITY</b>	<b>(\$1,290.31)</b>

**FUND BALANCE**

LineDesc		YTD
22.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$46,078.59)
	<b>FUND BALANCE</b>	<b>(\$46,078.59)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$47,368.90)</b>
<b>Total (Income)/Loss</b>	<b>\$25,889.90</b>
<b>Total Liability and Equity</b>	<b>(\$21,479.00)</b>



**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

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Year To Date

**Head Start**

**ASSET**

LineDesc		YTD
29.000.00.0000.8101.000.8600.0000	CASH IN BANK	\$143,534.91
29.000.00.0000.8142.000.4558.0000	GRANTS RECEIVABLE FOOD PROGRAM	\$4,434.00
29.000.00.0000.8142.000.8600.0000	GRANT RECEIVABLES	\$58,595.00
	<b>ASSET</b>	\$206,563.91

**FUND BALANCE**

LineDesc		YTD
29.000.00.0000.6720.000.8600.0000	RESTRICTED FUND BALANCE	(\$206,563.91)
	<b>FUND BALANCE</b>	(\$206,563.91)

	<b>Total Liability &amp; Fund Balance</b>	(\$206,563.91)
	<b>Total (Income)/Loss</b>	\$0.00
	<b>Total Liability and Equity</b>	(\$206,563.91)

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Obligation Bond Reporting**

**LIABILITY**

LineDesc		YTD
90.000.00.0000.7511.000.0000.0000	GENERAL OBLIGATIONS BOND	\$25,228,074.04
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	(\$44,410,088.71)
	<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 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Severance**

**ASSET**

LineDesc	YTD
16.000.00.0000.8111.000.0000.0058 SEVERANCE CASH-COLOTRUST	\$30,530.41
<b>ASSET</b>	<b>\$30,530.41</b>

**FUND BALANCE**

LineDesc	YTD
16.000.00.0000.6770.000.0000.0000 UNASSIGNED FUND BALANCE	(\$108,941.73)
<b>FUND BALANCE</b>	<b>(\$108,941.73)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$108,941.73)
<b>Total (Income)/Loss</b>	\$78,411.32
<b>Total Liability and Equity</b>	<b>(\$30,530.41)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

Year To Date

**Trust Account**

**ASSET**

LineDesc		YTD
72.000.00.0000.8111.703.0000.0000	J HIGHTOWER SCHOLARSHIP	\$2,516.19
72.000.00.0000.8111.707.0000.0000	VADA CAREY SMITH SCHOLARSHIP	\$36,965.53
72.000.00.0000.8111.709.0000.0000	PM SENNA SCHOLARSHIP	\$17,554.85
	<b>ASSET</b>	\$57,036.57

**FUND BALANCE**

LineDesc		YTD
72.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$58,299.81)
	<b>FUND BALANCE</b>	(\$58,299.81)

	<b>Total Liability &amp; Fund Balance</b>	(\$58,299.81)
	<b>Total (Income)/Loss</b>	\$1,263.24
	<b>Total Liability and Equity</b>	(\$57,036.57)

**Salida School District R32J**

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**Account Level Balance Sheet As of 12/31/2016**

Fiscal Year: 2016-2017

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Year To Date

End of Report