

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Activities**

**ASSET**

LineDesc	YTD
74.000.00.0000.8101.000.0000.0000 CASH IN BANK	\$218,415.87
<b>ASSET</b>	<b>\$218,415.87</b>

**FUND BALANCE**

LineDesc	YTD
74.000.00.0000.6760.000.0000.0000 ASSIGNED FUND BALANCE	(\$223,823.76)
<b>FUND BALANCE</b>	<b>(\$223,823.76)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$223,823.76)
<b>Total (Income)/Loss</b>	\$5,407.89
<b>Total Liability and Equity</b>	<b>(\$218,415.87)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Bond Redemption**

**ASSET**

LineDesc		YTD
31.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$1,814,507.39
31.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$170,114.72
	<b>ASSET</b>	<b>\$1,984,622.11</b>

**LIABILITY**

LineDesc		YTD
31.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$65,735.00)
	<b>LIABILITY</b>	<b>(\$65,735.00)</b>

**FUND BALANCE**

LineDesc		YTD
31.000.00.0000.6720.000.0000.0000	RESTRICTED FUND BALANCE	(\$1,770,915.12)
	<b>FUND BALANCE</b>	<b>(\$1,770,915.12)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$1,836,650.12)
<b>Total (Income)/Loss</b>	(\$147,971.99)
<b>Total Liability and Equity</b>	<b>(\$1,984,622.11)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Capital Reserve**

**ASSET**

LineDesc		YTD
43.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$55,097.69
43.000.00.0000.8111.000.0000.0002	CSAFE CAPITAL RESERVE	\$609.19
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	\$27,816.69
	<b>ASSET</b>	<b>\$222,928.72</b>

**LIABILITY**

LineDesc		YTD
43.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	\$1,740.00
	<b>LIABILITY</b>	<b>\$1,740.00</b>

**FUND BALANCE**

LineDesc		YTD
43.000.00.0000.6762.000.0000.0000	ASSIGNED RESERVE DISTR CAP. PROJECTS	\$40,511.88
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)
43.101.00.0000.6727.000.0000.2014	BEST CAPITAL RENEWAL ELEMENTARY	(\$160,600.00)
43.201.00.0000.6760.000.0000.2014	ASSIGNED CAPITAL RENEWAL MIDDLE SCHOOL	(\$15,940.00)
43.301.00.0000.6727.000.0000.2013	BEST CAPITAL RENEWAL HIGH SCHOOL	(\$172,712.50)
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>(\$384,886.55)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$383,146.55)
<b>Total (Income)/Loss</b>	\$160,217.83
<b>Total Liability and Equity</b>	(\$222,928.72)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Colorado Preschool Program**

**ASSET**

LineDesc		YTD
19.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$51,493.49
	<b>ASSET</b>	<b>\$51,493.49</b>

**FUND BALANCE**

LineDesc		YTD
19.000.00.0000.6724.000.0000.0000	CPP RESERVE	(\$51,493.49)
	<b>FUND BALANCE</b>	<b>(\$51,493.49)</b>

	<b>Total Liability &amp; Fund Balance</b>	<b>(\$51,493.49)</b>
	<b>Total (Income)/Loss</b>	<b>\$0.00</b>
	<b>Total Liability and Equity</b>	<b>(\$51,493.49)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Construction**

**ASSET**

LineDesc	YTD
41.000.00.0000.8101.000.3189.0000 CASH ON HAND BEST NEW ELEMENTARY AND SMS MECHANICA	\$1,312.69
<b>ASSET</b>	<b>\$1,312.69</b>

**FUND BALANCE**

LineDesc	YTD
41.000.00.0000.6760.000.3189.0000 ASSIGNED FUND BALANCE BEST ELEM	(\$1,308.89)
<b>FUND BALANCE</b>	<b>(\$1,308.89)</b>

<b>Total Liability &amp; Fund Balance</b>	(\$1,308.89)
<b>Total (Income)/Loss</b>	(\$3.80)
<b>Total Liability and Equity</b>	<b>(\$1,312.69)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Food Service**

**ASSET**

LineDesc		YTD
21.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$47,019.24
21.000.00.0000.8132.000.0000.0000	INTERFUND A/R	(\$198,120.18)
21.000.00.0000.8171.000.0000.0000	FOOD SVC INVENTORIES	\$5,030.00
	<b>ASSET</b>	<b>(\$146,070.94)</b>

**LIABILITY**

LineDesc		YTD
21.000.00.0000.7461.000.0000.0000	ACCRUED SALARIES/BENEFITS	(\$13,038.91)
21.000.00.0000.7471.000.0000.7429	PERA 401K PAYABLE	(\$18.44)
21.000.00.0000.7471.000.0000.7430	ANTHEM LIFE-PERA	(\$62.00)
21.000.00.0000.7471.000.0000.7480	AMER FIDELITY PAYABLE	\$150,000.00
21.000.00.0000.7473.000.0000.0000	PERA PAYABLE	(\$4,010.54)
	<b>LIABILITY</b>	<b>\$132,870.11</b>

**FUND BALANCE**

LineDesc		YTD
21.000.00.0000.6710.000.0000.0000	NONSPENDABLE FUND BALANCE (INVENTORIES)	(\$5,030.00)
21.000.00.0000.6760.000.0000.0000	RESERVED FUND BALANCE	(\$32,106.66)
	<b>FUND BALANCE</b>	<b>(\$37,136.66)</b>

<b>Total Liability &amp; Fund Balance</b>	\$95,733.45
<b>Total (Income)/Loss</b>	\$50,337.49
<b>Total Liability and Equity</b>	\$146,070.94

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**General Fund**

**ASSET**

LineDesc		YTD
10.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$607,419.20
10.000.00.0000.8102.000.0000.8222	CASH ON HAND SPARTAN HEIGHTS	\$10,915.18
10.000.00.0000.8103.000.0000.0000	PETTY CASH	\$125.00
10.000.00.0000.8111.000.0000.0001	CSAFE GENERAL FUND	\$3,451,740.22
10.000.00.0000.8121.000.0000.0000	TAXES RECEIVABLE	\$377,320.49
10.000.00.0000.8132.000.0000.0000	INTERFUND	\$162,100.55
10.000.00.0000.8141.000.0000.0000	ACCOUNTS RECEIVABLE	\$2,435.29
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	\$139,713.15
	<b>ASSET</b>	<b>\$4,751,785.80</b>

**LIABILITY**

LineDesc		YTD
10.000.00.0000.7421.000.0000.0000	ACCOUNTS PAYABLE	(\$1,200.41)
10.000.00.0000.7461.000.0000.0000	ACCRUED SALARIES/BENEFITS	(\$550,896.67)
10.000.00.0000.7471.000.0000.7429	PERA 401K PAYABLE	(\$6,346.75)
10.000.00.0000.7471.000.0000.7430	ANTHEM LIFE-PERA	(\$372.00)
10.000.00.0000.7471.000.0000.7475	URMAN CO PAYABLE	(\$252.50)
10.000.00.0000.7473.000.0000.0000	PERA PAYABLE	(\$138,556.13)
10.000.00.0000.7482.000.3206.2014	DEFERRED REVENUE READ GRANT	(\$56,586.07)
10.000.00.0000.7800.000.0000.0000	DEFERRED INFLOWS OF RESOURCES (DEF PROP. TAX)	(\$147,803.00)
	<b>LIABILITY</b>	<b>(\$902,013.53)</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	(\$350,000.00)
10.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$3,641,801.04)
	<b>FUND BALANCE</b>	<b>(\$4,125,084.04)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$5,027,097.57)</b>
<b>Total (Income)/Loss</b>	<b>\$275,311.77</b>
<b>Total Liability and Equity</b>	<b>(\$4,751,785.80)</b>

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Grant Funds**

**ASSET**

LineDesc		YTD
22.000.00.0000.8101.000.0000.0000	CASH IN BANK	\$87,694.98
22.000.00.0000.8132.000.0000.0000	INTERFUND	(\$33,686.61)
22.000.00.0000.8142.000.4367.0000	RECEIVABLES TITLE II-A	\$2,180.00
22.000.00.0000.8142.000.5243.0000	RECEIVABLES TECH PREP	\$10,225.87
	<b>ASSET</b>	<b>\$66,414.24</b>

**LIABILITY**

LineDesc		YTD
22.000.00.0000.7461.000.3150.0000	ACCRUED SALARY AND BENEFITS G/T	(\$1,141.83)
22.000.00.0000.7461.000.3899.2006	ACCRUED SALARIES/BEN SWAP	(\$11,674.96)
22.000.00.0000.7471.000.0000.7429	PERA 401K PAYABLE	(\$117.89)
22.000.00.0000.7473.000.0000.0000	PERA PAYABLE	(\$2,540.53)
22.000.00.0000.7482.000.3150.0000	DEFERRED REV-GIFT/TALENT	(\$11.00)
22.000.00.0000.7482.000.4391.0000	DEFERRALS ARRA IDEA	(\$792.10)
	<b>LIABILITY</b>	<b>(\$16,278.31)</b>

**FUND BALANCE**

LineDesc		YTD
22.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$46,007.87)
	<b>FUND BALANCE</b>	<b>(\$46,007.87)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$62,286.18)</b>
<b>Total (Income)/Loss</b>	<b>(\$4,128.06)</b>
<b>Total Liability and Equity</b>	<b>(\$66,414.24)</b>



**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Head Start**

**ASSET**

LineDesc		YTD
29.000.00.0000.8101.000.8600.0000	CASH IN BANK	\$234,070.06
29.000.00.0000.8142.000.4558.0000	GRANTS RECEIVABLE FOOD PROGRAM	\$887.70
	<b>ASSET</b>	<hr/> \$234,957.76

**FUND BALANCE**

LineDesc		YTD
29.000.00.0000.6720.000.8600.0000	RESTRICTED FUND BALANCE	(\$234,957.76)
	<b>FUND BALANCE</b>	<hr/> (\$234,957.76)

<b>Total Liability &amp; Fund Balance</b>	(\$234,957.76)
<b>Total (Income)/Loss</b>	\$0.00
<b>Total Liability and Equity</b>	<hr/> (\$234,957.76)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Severance**

**ASSET**

LineDesc		YTD
16.000.00.0000.8111.000.0000.0058	SEVERANCE CASH-COLOTRUST	\$111,035.41
16.000.00.0000.8132.000.0000.0000	INTERFUND	(\$80,293.76)
	<b>ASSET</b>	\$30,741.65

**FUND BALANCE**

LineDesc		YTD
16.000.00.0000.6770.000.0000.0000	UNASSIGNED FUND BALANCE	(\$110,701.61)
	<b>FUND BALANCE</b>	(\$110,701.61)

	<b>Total Liability &amp; Fund Balance</b>	(\$110,701.61)
	<b>Total (Income)/Loss</b>	\$79,959.96
	<b>Total Liability and Equity</b>	(\$30,741.65)

**Salida School District R32J**

**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

Year To Date

**Trust Account**

**ASSET**

LineDesc		YTD
72.000.00.0000.8111.703.0000.0000	J HIGHTOWER SCHOLARSHIP	\$2,528.75
72.000.00.0000.8111.707.0000.0000	VADA CAREY SMITH SCHOLARSHIP	\$36,150.05
72.000.00.0000.8111.709.0000.0000	PM SENNA SCHOLARSHIP	\$17,642.48
	<b>ASSET</b>	\$56,321.28

**FUND BALANCE**

LineDesc		YTD
72.000.00.0000.6760.000.0000.0000	ASSIGNED FUND BALANCE	(\$57,321.28)
	<b>FUND BALANCE</b>	(\$57,321.28)

	<b>Total Liability &amp; Fund Balance</b>	(\$57,321.28)
	<b>Total (Income)/Loss</b>	\$1,000.00
	<b>Total Liability and Equity</b>	(\$56,321.28)

**Salida School District R32J**

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**Account Level Balance Sheet As of 09/30/2017**

Fiscal Year: 2017-2018

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Year To Date

End of Report