

11/01/2019 12:40  
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Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 1  
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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,120,835.30
INVESTMENTS	508,900.28
INTEREST RECEIVABLE	2,099.71
INTERFUND RECEIVABLES	25,425.51
ACCOUNTS RECEIVABLE	160,741.02
TOTAL ASSETS	3,818,001.82
LIABILITIES	
ACCOUNTS PAYABLE	-30,214.63
ACCR SALARIES & BENEFIT PAYABLE	-30,666.71
TOTAL LIABILITIES	-60,881.34
FUND BALANCE	
RESTRICTED-SICK LEAVE PAYABLE	-500.00
COMMITTED - SITE-BASED CFWD	-36,232.21
ASSIGNED-PURCH OBL - PRD 13/YE	-38,876.00
ASSIGNED - OTHER	-735,601.00
UNASSIGNED FUND BALANCE	-2,945,911.27
TOTAL FUND BALANCE FOR FUND 1	-3,757,120.48

11/01/2019 12:40  
 9015kba

 Ballard County Public Schools  
 BALANCE SHEET REPORT FOR FY2019

 P 2  
 glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
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ASSETS	
ACCOUNTS RECEIVABLE	241,185.10
TOTAL ASSETS	241,185.10
LIABILITIES	
INTERFUND PAYABLES	-25,425.51
DEFERRED REVENUE	-215,759.59
TOTAL LIABILITIES	-241,185.10

11/01/2019 12:40  
9015kbai

Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 3  
glkyafpr

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	216,282.39
TOTAL ASSETS	216,282.39
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-77,140.08
RESTRICTED-SFCC ESCROW-CURRENT	-139,142.31
TOTAL FUND BALANCE FOR FUND 310	-216,282.39

11/01/2019 12:40  
 9015kbai

 Ballard County Public Schools  
 BALANCE SHEET REPORT FOR FY2019

 P 4  
 glkyafpr

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	1,723,176.15
TOTAL ASSETS	1,723,176.15
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-1,723,176.15
TOTAL FUND BALANCE FOR FUND 320	-1,723,176.15

11/01/2019 12:40  
9015kbai

Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 5  
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	736.22
TOTAL ASSETS	736.22
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-736.22
TOTAL FUND BALANCE FOR FUND 360	-736.22

11/01/2019 12:40  
 9015kbai

 Ballard County Public Schools  
 BALANCE SHEET REPORT FOR FY2019

 P 6  
 glkyafpr

DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	4.22
TOTAL ASSETS	4.22
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-4.22
TOTAL FUND BALANCE FOR FUND 400	-4.22

11/01/2019 12:40  
9015kbai

Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 7  
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	495,659.12
ACCOUNTS RECEIVABLE	25,330.16
PURCHASED FOOD INVENTORY	23,961.70
DEFERRED INFLOWS OF RESOURCES	-35,008.58
DEF INF OF RES-PL	-50,729.47
TOTAL ASSETS	459,212.93
LIABILITIES	
DEFERRED OUTFLOWS OF RESOUR	45,833.77
DEF OUTFLOW OF RES-PL	127,945.66
ACCOUNTS PAYABLE	-1,588.15
UNFUNDED OPEB LIABILITY	-156,752.75
UNFUNDED NET PENSION LIABILITY	-512,816.01
TOTAL LIABILITIES	-497,377.48
FUND BALANCE	
UNASSIGNED FUND BALANCE	-298,182.06
RESTRICTED OTHER OPEB	145,927.55
RESTRICTED OTHER PENSIONS	435,599.82
RESTRICTED-NEW ASSETS(FD SVC)	-221,219.06
RESTRICTED NET POSITION	-23,961.70
TOTAL FUND BALANCE FOR FUND 51	38,164.55

11/01/2019 12:40  
9015kbai

Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 8  
glkyafpr

CHILD CARE CENTERS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	52,526.59
DEFERRED INFLOWS OF RESOURCES	-7,437.81
DEF INF OF RES-PL	-15,460.95
TOTAL ASSETS	29,627.83
LIABILITIES	
DEFERRED OUTFLOWS OF RESOUR	11,544.12
DEF OUTFLOW OF RES-PL	40,166.03
UNFUNDED OPEB LIABILITY	-33,303.18
UNFUNDED NET PENSION LIABILITY	-156,292.27
TOTAL LIABILITIES	-137,885.30
FUND BALANCE	
UNASSIGNED FUND BALANCE	-52,526.60
RESTRICTED OTHER OPEB	29,196.87
RESTRICTED OTHER PENSIONS	131,587.20
TOTAL FUND BALANCE FOR FUND 52	108,257.47



11/01/2019 12:40  
9015kbai

Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 9  
glkyafpr

TRUST AND AGENCY FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	103,119.30
INVESTMENTS	317,615.52
TOTAL ASSETS	420,734.82
FUND BALANCE	
NONSPENDABLE-OTHER	-313,000.00
UNASSIGNED FUND BALANCE	-107,734.82
TOTAL FUND BALANCE FOR FUND 7000	-420,734.82

11/01/2019 12:40  
9015kbai

Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 10  
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	277,903.60
ACCUM DEP - LAND	-12.54
LAND IMPROVEMENTS	1,782,444.92
ACCUM DEP - LAND IMPROVEMENTS	-1,307,819.64
BUILDING & BUILD IMPROVEMENTS	32,542,901.30
ACCUM DEP - BUILDINGS & IMPROV	-10,713,841.87
TECHNOLOGY EQUIPMENT	1,622,331.37
ACCUM DEP - TECHNOLOGY	-1,623,598.61
VEHICLES	2,020,980.01
ACCUM DEP - VEHICLES	-1,642,301.61
GENERAL EQUIPMENT	602,008.10
ACCUM DEP - GEN EQUIPMENT	-372,134.80
TOTAL ASSETS	23,188,860.23
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-23,188,860.23
TOTAL FUND BALANCE FOR FUND 8	-23,188,860.23

11/01/2019 12:40  
 9015kba

 Ballard County Public Schools  
 BALANCE SHEET REPORT FOR FY2019

 P 11  
 glkyafpr

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	3,285.00
ACCUM DEP - TECHNOLOGY	-3,285.00
GENERAL EQUIPMENT	536,650.79
ACCUM DEP - GEN EQUIPMENT	-315,431.73
TOTAL ASSETS	221,219.06
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-221,219.06
TOTAL FUND BALANCE FOR FUND 81	-221,219.06

11/01/2019 12:40  
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Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 12  
glkyafpr

LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	288,583.27
AMT RETIRE LONG-TERM DEBT	19,371,732.71
DEFERRED INFLOW OF RESOURCES	-1,242,478.19
TOTAL ASSETS	18,417,837.79
LIABILITIES	
DEFERRED OUTFLOWS OF RESOURCES	1,488,249.54
BONDS PAYABLE (LONG TERM)	-11,825,000.00
ACCRUED INTEREST	-40,266.54
LEASE OBLIGATION (LONG TERM)	-22,751.00
UNFUNDED OPEB LIABILITY	-4,026,165.07
UNFUNDED NET PENSION LIABILITY	-3,928,340.72
COMPENSATED ABSENCES	-17,000.00
OTHER LONG TERM LIABILITIES	-46,564.00
TOTAL LIABILITIES	-18,417,837.79

11/01/2019 12:40  
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Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2019

P 13  
glkyafpr

LONG-TERM DEBT (9)

ACCOUNT  
BALANCE

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