

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 1
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,288,561.69
INTERFUND RECEIVABLES	36,948.45
ACCOUNTS RECEIVABLE	205,855.09
TOTAL ASSETS	2,531,365.23
LIABILITIES	
ACCOUNTS PAYABLE	-5,770.29
ACCR SALARIES & BENEFIT PAYABLE	-61,697.61
TOTAL LIABILITIES	-67,467.90
FUND BALANCE	
RESTRICTED-SICK LEAVE PAYABLE	-7,400.00
COMMITTED - SITE-BASED CFWD	-23,902.73
ASSIGNED - OTHER	-735,601.00
UNASSIGNED FUND BALANCE	-1,696,993.60
TOTAL FUND BALANCE FOR FUND 1	-2,463,897.33

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 2
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	263,979.16
TOTAL ASSETS	263,979.16
LIABILITIES	
INTERFUND PAYABLES	-36,948.45
ACCOUNTS PAYABLE	-384.72
DEFERRED REVENUE	-226,645.99
TOTAL LIABILITIES	-263,979.16

11/05/2019 11:02
 9015kbai

 Ballard County Public Schools
 BALANCE SHEET REPORT FOR FY2018

 P 3
 glkyafpr

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	192,902.26
TOTAL ASSETS	192,902.26
FUND BALANCE	
RESTRICTED - OTHER	-115,762.18
RESTRICTED-SFCC ESCROW-CURRENT	-77,140.08
TOTAL FUND BALANCE FOR FUND 310	-192,902.26

11/05/2019 11:02
 9015kba

 Ballard County Public Schools
 BALANCE SHEET REPORT FOR FY2018

 P 4
 glkyafpr

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,612,984.43
TOTAL ASSETS	1,612,984.43
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-1,333,217.04
RESTRICTED-FUTURE CONSTR BG-1	-6,397.75
RESTRICTED - OTHER	-149,483.38
RESTRICTED-SFCC ESCROW-CURRENT	-123,886.26
TOTAL FUND BALANCE FOR FUND 320	-1,612,984.43

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 5
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	177,625.46
TOTAL ASSETS	177,625.46
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-177,625.46
TOTAL FUND BALANCE FOR FUND 360	-177,625.46

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 6
glkyafpr

DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 7
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	324,780.55
ACCOUNTS RECEIVABLE	40,464.90
PURCHASED FOOD INVENTORY	11,987.17
DEFERRED INFLOWS OF RESOURCES	-9,639.06
DEF INF OF RES-PL	-55,509.57
TOTAL ASSETS	312,083.99
LIABILITIES	
DEFERRED OUTFLOWS OF RESOUR	53,361.63
DEF OUTFLOW OF RES-PL	171,002.02
UNFUNDED OPEB LIABILITY	-184,102.41
UNFUNDED NET PENSION LIABILITY	-511,206.88
TOTAL LIABILITIES	-470,945.64
FUND BALANCE	
UNASSIGNED FUND BALANCE	-169,405.83
RESTRICTED OTHER OPEB	140,379.83
RESTRICTED OTHER PENSIONS	395,714.43
RESTRICTED-NEW ASSETS(FD SVC)	-207,826.78
TOTAL FUND BALANCE FOR FUND 51	158,861.65

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 8
glkyafpr

CHILD CARE CENTERS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	47,869.37
ACCOUNTS RECEIVABLE	912.00
DEFERRED INFLOWS OF RESOURCES	-2,047.88
DEF INF OF RES-PL	-17,539.37
TOTAL ASSETS	29,194.12
LIABILITIES	
DEFERRED OUTFLOWS OF RESOUR	12,199.83
DEF OUTFLOW OF RES-PL	52,720.48
UNFUNDED OPEB LIABILITY	-39,113.80
UNFUNDED NET PENSION LIABILITY	-155,801.85
TOTAL LIABILITIES	-129,995.34
FUND BALANCE	
UNASSIGNED FUND BALANCE	-48,781.37
RESTRICTED OTHER OPEB	28,961.85
RESTRICTED OTHER PENSIONS	120,620.74
TOTAL FUND BALANCE FOR FUND 52	100,801.22

11/05/2019 11:02
9015kba

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 9
glkyafpr

TRUST AND AGENCY FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	91,667.73
INVESTMENTS	312,559.21
TOTAL ASSETS	404,226.94
FUND BALANCE	
NONSPENDABLE-OTHER	-313,000.00
UNASSIGNED FUND BALANCE	-91,226.94
TOTAL FUND BALANCE FOR FUND 7000	-404,226.94

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 10
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	283,627.72
ACCUM DEP - LAND	-12.54
LAND IMPROVEMENTS	1,808,187.14
ACCUM DEP - LAND IMPROVEMENTS	-1,287,061.77
BUILDING & BUILD IMPROVEMENTS	32,995,938.50
ACCUM DEP - BUILDINGS & IMPROV	-10,243,018.86
TECHNOLOGY EQUIPMENT	1,622,331.37
ACCUM DEP - TECHNOLOGY	-1,616,903.69
VEHICLES	1,928,199.01
ACCUM DEP - VEHICLES	-1,562,454.04
GENERAL EQUIPMENT	424,472.88
ACCUM DEP - GEN EQUIPMENT	-360,566.85
TOTAL ASSETS	23,992,738.87
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-23,992,738.87
TOTAL FUND BALANCE FOR FUND 8	-23,992,738.87

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 11
glkyafpr

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	3,285.00
ACCUM DEP - TECHNOLOGY	-3,285.00
GENERAL EQUIPMENT	480,793.94
ACCUM DEP - GEN EQUIPMENT	-289,724.22
TOTAL ASSETS	191,069.72
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-191,069.72
TOTAL FUND BALANCE FOR FUND 81	-191,069.72

11/05/2019 11:02
9015kba

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 12
glkyafpr

LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	390,847.14
AMT RETIRE LONG-TERM DEBT	20,367,147.58
DEFERRED INFLOW OF RESOURCES	-538,031.13
TOTAL ASSETS	20,219,963.59
LIABILITIES	
DEFERRED OUTFLOWS OF RESOURCES	1,762,557.21
BONDS PAYABLE (LONG TERM)	-13,333,111.00
ACCRUED INTEREST	-44,354.74
LEASE OBLIGATION (LONG TERM)	-38,935.00
UNFUNDED OPEB LIABILITY	-4,573,841.79
UNFUNDED NET PENSION LIABILITY	-3,916,014.27
COMPENSATED ABSENCES	-29,700.00
OTHER LONG TERM LIABILITIES	-46,564.00
TOTAL LIABILITIES	-20,219,963.59

11/05/2019 11:02
9015kbai

Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2018

P 13
glkyafpr

LONG-TERM DEBT (9)

ACCOUNT
BALANCE

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