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Ballard County Public Schools  
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,580,448.37
INVESTMENTS	523,574.02
DA INVESTMENTS	319,923.25
INTEREST RECEIVABLE	2,160.16
ACCOUNTS RECEIVABLE	294,281.68
TOTAL ASSETS	4,720,387.48
LIABILITIES	
ACCOUNTS PAYABLE	-29,253.13
ACCR SALARIES & BENEFIT PAYABLE	-31,880.63
TOTAL LIABILITIES	-61,133.76
FUND BALANCE	
NONSPENDABLE-OTHER	-313,000.00
RESTRICTED-SICK LEAVE PAYABLE	-500.00
COMMITTED - SITE-BASED CFWD	-28,293.72
ASSIGNED-PURCH OBL - PRD 13/YE	-28,753.00
ASSIGNED - OTHER	-735,601.00
UNASSIGNED FUND BALANCE	-3,553,106.00
TOTAL FUND BALANCE FOR FUND 1	-4,659,253.72

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	61,094.54
ACCOUNTS RECEIVABLE	151,423.41
TOTAL ASSETS	212,517.95
LIABILITIES	
ACCOUNTS PAYABLE	-254.95
DEFERRED REVENUE	-212,263.00
TOTAL LIABILITIES	-212,517.95

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SCHOOL ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	179,806.97
TOTAL ASSETS	179,806.97
FUND BALANCE	
UNASSIGNED FUND BALANCE	-179,806.97
TOTAL FUND BALANCE FOR FUND 25	-179,806.97

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	230,274.73
TOTAL ASSETS	230,274.73
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-77,140.08
RESTRICTED - OTHER	-13,992.34
RESTRICTED-SFCC ESCROW-CURRENT	-139,142.31
TOTAL FUND BALANCE FOR FUND 310	-230,274.73

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,717,719.98
TOTAL ASSETS	1,717,719.98
FUND BALANCE	
RESTRICTED - OTHER	-1,717,719.98
TOTAL FUND BALANCE FOR FUND 320	-1,717,719.98

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,314,288.19
TOTAL ASSETS	1,314,288.19
LIABILITIES	
ACCOUNTS PAYABLE	-385,486.65
TOTAL LIABILITIES	-385,486.65
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-928,801.54
TOTAL FUND BALANCE FOR FUND 360	-928,801.54

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	66.25
TOTAL ASSETS	66.25
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-66.25
TOTAL FUND BALANCE FOR FUND 400	-66.25

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	448,051.29
ACCOUNTS RECEIVABLE	114,864.42
PURCHASED FOOD INVENTORY	27,372.47
DEFERRED INFLOWS OF RESOURCES	-62,839.53
DEF INF OF RES-PL	-48,953.92
TOTAL ASSETS	478,494.73
LIABILITIES	
DEFERRED OUTFLOWS OF RESOUR	60,454.91
DEF OUTFLOW OF RES-PL	138,485.38
ACCOUNTS PAYABLE	-25,521.01
UNFUNDED OPEB LIABILITY	-138,582.84
UNFUNDED NET PENSION LIABILITY	-552,783.86
TOTAL LIABILITIES	-517,947.42
FUND BALANCE	
UNASSIGNED FUND BALANCE	-342,246.13
RESTRICTED OTHER OPEB	140,967.45
RESTRICTED OTHER PENSIONS	463,252.40
RESTRICTED-NEW ASSETS(FD SVC)	-195,148.56
RESTRICTED NET POSITION	-27,372.47
TOTAL FUND BALANCE FOR FUND 51	39,452.69



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CHILD CARE CENTERS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	75,254.48
ACCOUNTS RECEIVABLE	174.64
DEFERRED INFLOWS OF RESOURCES	-13,350.68
DEF INF OF RES-PL	-14,919.81
TOTAL ASSETS	47,158.63
LIABILITIES	
DEFERRED OUTFLOWS OF RESOUR	12,736.38
DEF OUTFLOW OF RES-PL	36,555.65
UNFUNDED OPEB LIABILITY	-29,442.86
UNFUNDED NET PENSION LIABILITY	-168,473.38
TOTAL LIABILITIES	-148,624.21
FUND BALANCE	
UNASSIGNED FUND BALANCE	-75,429.12
RESTRICTED OTHER OPEB	30,057.16
RESTRICTED OTHER PENSIONS	146,837.54
TOTAL FUND BALANCE FOR FUND 52	101,465.58

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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	-1,354,079.31
BUILDING & BUILD IMPROVEMENTS	32,542,901.30
ACCUM DEP - BUILDINGS & IMPROV	-11,482,396.57
TECHNOLOGY EQUIPMENT	1,822,844.18
ACCUM DEP - TECHNOLOGY	-1,629,172.13
VEHICLES	2,067,051.01
ACCUM DEP - VEHICLES	-1,637,530.59
GENERAL EQUIPMENT	611,435.10
ACCUM DEP - GEN EQUIPMENT	-398,399.41
TOTAL ASSETS	22,602,989.56
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-22,602,989.56
TOTAL FUND BALANCE FOR FUND 8	-22,602,989.56

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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	-341,502.23
TOTAL ASSETS	195,148.56
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-195,148.56
TOTAL FUND BALANCE FOR FUND 81	-195,148.56

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	257,604.51
AMT RETIRE LONG-TERM DEBT	21,283,739.35
DEFERRED INFLOW OF RESOURCES	-1,693,085.05
TOTAL ASSETS	19,848,258.81
LIABILITIES	
DEFERRED OUTFLOWS OF RESOURCES	1,496,820.44
BONDS PAYABLE (LONG TERM)	-13,680,000.00
ACCRUED INTEREST	-42,481.18
LEASE OBLIGATION (LONG TERM)	-7,464.00
UNFUNDED OPEB LIABILITY	-3,338,844.31
UNFUNDED NET PENSION LIABILITY	-4,234,507.76
COMPENSATED ABSENCES	-18,500.00
OTHER LONG TERM LIABILITIES	-23,282.00
TOTAL LIABILITIES	-19,848,258.81

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LONG-TERM DEBT (9) ACCOUNT  
BALANCE

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Activity does not exist for Fund 1.  
Activity does not exist for Fund 2.  
Activity does not exist for Fund 310.  
Activity does not exist for Fund 320.  
Activity does not exist for Fund 51\*.

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\*\* END OF REPORT - Generated by Jennifer Head \*\*