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Ballard County Public Schools
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,264,824.80
INVESTMENTS	532,594.40
DA INVESTMENTS	315,317.07
INTEREST RECEIVABLE	1,686.35
ACCOUNTS RECEIVABLE	270,593.39
TOTAL ASSETS	5,385,016.01
LIABILITIES	
ACCOUNTS PAYABLE	-17,335.26
ACCR SALARIES & BENEFIT PAYABLE	1,594.80
TOTAL LIABILITIES	-15,740.46
FUND BALANCE	
NONSPENDABLE-OTHER	-313,000.00
RESTRICTED-SICK LEAVE PAYABLE	-3,500.00
COMMITTED - SITE-BASED CFWD	-47,832.98
ASSIGNED-PURCH OBL - PRD 13/YE	-8,805.69
ASSIGNED - OTHER	-735,601.00
UNASSIGNED FUND BALANCE	-4,260,535.88
TOTAL FUND BALANCE FOR FUND 1	-5,369,275.55

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	59,276.49
ACCOUNTS RECEIVABLE	244,253.77
TOTAL ASSETS	303,530.26
LIABILITIES	
DEFERRED REVENUE	-303,530.26
TOTAL LIABILITIES	-303,530.26

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SCHOOL ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	174,559.10
TOTAL ASSETS	174,559.10
LIABILITIES	
ACCOUNTS PAYABLE	-167.88
TOTAL LIABILITIES	-167.88
FUND BALANCE	
UNASSIGNED FUND BALANCE	-174,391.22
TOTAL FUND BALANCE FOR FUND 25	-174,391.22

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	335,638.93
TOTAL ASSETS	335,638.93
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-216,282.39
RESTRICTED-SFCC ESCROW-CURRENT	-119,356.54
TOTAL FUND BALANCE FOR FUND 310	-335,638.93

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,784,369.45
TOTAL ASSETS	1,784,369.45
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-1,784,369.45
TOTAL FUND BALANCE FOR FUND 320	-1,784,369.45

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	198,563.59
ACCOUNTS RECEIVABLE	18,990.00
TOTAL ASSETS	217,553.59
LIABILITIES	
ACCOUNTS PAYABLE	-106,062.32
TOTAL LIABILITIES	-106,062.32
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-111,491.27
TOTAL FUND BALANCE FOR FUND 360	-111,491.27

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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	553,703.04
ACCOUNTS RECEIVABLE	60,958.98
PURCHASED FOOD INVENTORY	18,016.88
DEFERRED OUTFLOWS OF RESOUR	89,152.88
DEF OUTFLOW OF RES-PL	103,786.99
TOTAL ASSETS	825,618.77
LIABILITIES	
ACCOUNTS PAYABLE	-1,056.40
UNFUNDED OPEB LIABILITY	-186,145.47
UNFUNDED NET PENSION LIABILITY	-564,016.86
DEFERRED INFLOWS OF RESOURCES	-53,932.77
DEF INF OF RES-PL	-45,161.88
TOTAL LIABILITIES	-850,313.38
FUND BALANCE	
UNASSIGNED FUND BALANCE	-337,113.14
RESTRICTED OTHER OPEB	150,925.35
RESTRICTED OTHER PENSIONS	505,391.75
RESTRICTED-NEW ASSETS(FD SVC)	-276,492.47
RESTRICTED NET POSITION	-18,016.88
TOTAL FUND BALANCE FOR FUND 51	24,694.61

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CHILD CARE CENTERS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	115,280.90
DEFERRED OUTFLOWS OF RESOUR	18,551.59
DEF OUTFLOW OF RES-PL	26,564.83
TOTAL ASSETS	160,397.32
LIABILITIES	
UNFUNDED OPEB LIABILITY	-39,547.87
UNFUNDED NET PENSION LIABILITY	-171,896.89
DEFERRED INFLOWS OF RESOURCES	-11,458.38
DEF INF OF RES-PL	-13,764.11
TOTAL LIABILITIES	-236,667.25
FUND BALANCE	
UNASSIGNED FUND BALANCE	-115,280.89
RESTRICTED OTHER OPEB	32,454.66
RESTRICTED OTHER PENSIONS	159,096.16
TOTAL FUND BALANCE FOR FUND 52	76,269.93

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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	-1,397,586.81
BUILDING & BUILD IMPROVEMENTS	35,852,988.99
ACCUM DEP - BUILDINGS & IMPROV	-12,358,973.36
TECHNOLOGY EQUIPMENT	1,830,174.52
ACCUM DEP - TECHNOLOGY	-1,670,252.07
VEHICLES	2,073,551.01
ACCUM DEP - VEHICLES	-1,713,909.46
GENERAL EQUIPMENT	667,051.64
ACCUM DEP - GEN EQUIPMENT	-429,239.91
TOTAL ASSETS	24,914,140.53
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-24,914,140.53
TOTAL FUND BALANCE FOR FUND 8	-24,914,140.53

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	3,285.00
ACCUM DEP - TECHNOLOGY	-3,285.00
GENERAL EQUIPMENT	575,590.33
ACCUM DEP - GEN EQUIPMENT	-368,436.36
SITE IMPROVEMENTS	69,338.50
TOTAL ASSETS	276,492.47
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-276,492.47
TOTAL FUND BALANCE FOR FUND 81	-276,492.47

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	182,548.89
AMT RETIRE LONG-TERM DEBT	19,692,966.92
DEFERRED INFLOW OF RESOURCES	-1,841,683.86
TOTAL ASSETS	18,033,831.95
LIABILITIES	
DEFERRED OUTFLOWS OF RESOURCES	1,756,549.72
BONDS PAYABLE (LONG TERM)	-12,020,000.00
ACCRUED INTEREST	-37,992.76
UNFUNDED OPEB LIABILITY	-3,397,832.66
UNFUNDED NET PENSION LIABILITY	-4,320,556.25
COMPENSATED ABSENCES	-14,000.00
TOTAL LIABILITIES	-18,033,831.95

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LONG-TERM DEBT (9)

ACCOUNT
BALANCE

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