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BARDSTOWN INDEPENDENT SCHOOLS
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,648,092.65
TAXES RECEIVABLE	21,775.77
TAXES RECEIVABLE DELINQUENT	63,944.20
RECEIVABLE FROM SPECIAL REV FN	44,773.01
ACCOUNTS RECEIVABLE	320,538.80
TOTAL ASSETS	3,099,124.43
LIABILITIES	
ACCOUNTS PAYABLE	-378,329.95
ACI LIABILITY	-45,054.02
JUDGMENTS PAYABLE	-10,044.00
ACCR SALARIES & BENEFIT PAYABLE	-43,382.30
DEFERRED INFLOW OF RESOURCES	-83,796.92
TOTAL LIABILITIES	-560,607.19
FUND BALANCE	
COMMITTED - OTHER	-59,264.93
ASSIGNED-PURCH OBL - PRD 13/YE	-1,853,304.00
UNASSIGNED FUND BALANCE	-625,948.31
TOTAL FUND BALANCE FOR FUND 1	-2,538,517.24

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
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ASSETS	
ACCOUNTS RECEIVABLE	203,531.19
TOTAL ASSETS	203,531.19
LIABILITIES	
INTERFUND PAYABLES	-44,773.01
ACCOUNTS PAYABLE	-5,321.93
ACI LIABILITY	-1,064.96
ADVANCES FROM GRANTORS	-152,371.29
TOTAL LIABILITIES	-203,531.19

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	83,022.11
TOTAL ASSETS	83,022.11
LIABILITIES	
ACI LIABILITY	-11,795.92
TOTAL LIABILITIES	-11,795.92
FUND BALANCE	
COMMITTED FUND BALANCE	-71,226.19
TOTAL FUND BALANCE FOR FUND 21	-71,226.19

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,720,896.10
TOTAL ASSETS	1,720,896.10
LIABILITIES	
ACCOUNTS PAYABLE	-499,033.48
TOTAL LIABILITIES	-499,033.48
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-1,221,862.62
TOTAL FUND BALANCE FOR FUND 360	-1,221,862.62

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	9,872.11
ACCOUNTS RECEIVABLE	15,959.88
INVENTORIES FOR CONSUMPTION	15,721.13
DEFER OUTFLOWS RES PENSIONS	361,090.00
TOTAL ASSETS	402,643.12
LIABILITIES	
DEF OUTFLOW OPEB LIABILITY	117,266.00
ACCOUNTS PAYABLE	-2,628.17
ACI LIABILITY	-12,014.62
UNF PEN LIAB - OPEB	-412,920.00
UNF PEN LIAB - PENSION	-1,416,468.00
COMPENSATED ABSENCES	-20,715.79
DEF INFLOW OPEB LIABILITY	-78,385.00
DEF INFLOW PENSION LIABILITY	-106,930.00
TOTAL LIABILITIES	-1,932,795.58
FUND BALANCE	
RESTRICTED - OTHER OPEB	374,039.00
RESTRICTED - OTHER, PENSIONS	1,162,308.00
RESTRICTED-NET ASSETS	-6,194.54
TOTAL FUND BALANCE FOR FUND 51	1,530,152.46

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	12,370.58
ACCOUNTS RECEIVABLE	2,832.69
DEFER OUTFLOWS RES PENSIONS	204,260.00
TOTAL ASSETS	219,463.27
LIABILITIES	
DEF OUTFLOW OPEB LIABILITY	66,334.00
ACCOUNTS PAYABLE	-1,305.87
ACI LIABILITY	-1,573.51
UNF PEN LIAB - OPEB	-233,580.00
UNF PEN LIAB - PENSION	-801,264.00
DEF INFLOW OPEB LIABILITY	-44,341.00
DEF INFLOW PENSION LIABILITY	-60,488.00
TOTAL LIABILITIES	-1,076,218.38
FUND BALANCE	
RESTRICTED - OTHER OPEB	211,587.00
RESTRICTED - OTHER, PENSIONS	657,492.00
RESTRICTED-NET ASSETS	-12,323.89
TOTAL FUND BALANCE FOR FUND 52	856,755.11

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	3,383,460.87
LAND IMPROVEMENTS	302,664.18
ACCUM DEP - LAND IMPROVMENTS	-4,041.35
BUILDING & BUILDING IMPROVE	39,987,552.14
ACCUM DEP - BUILDINGS & IMPROV	-19,798,645.85
TECHNOLOGY EQUIPMENT	1,686,292.61
ACCUM DEP - TECHNOLOGY	-1,557,155.93
VEHICLES	1,940,712.80
ACCUM DEP - VEHICLES	-1,496,206.71
GENERAL EQUIPMENT	1,243,376.99
ACCUM DEP - GENERAL EQUIPMENT	-931,376.73
CONSTRUCTION IN PROGRESS	1,210,370.43
TOTAL ASSETS	25,967,003.45
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-25,967,003.45
TOTAL FUND BALANCE FOR FUND 8	-25,967,003.45

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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ASSETS	
VEHICLES	10,808.00
ACCUM DEP - VEHICLES	-5,494.07
GENERAL EQUIPMENT	609,096.60
ACCUM DEP - GENERAL EQUIPMENT	-545,350.09
TOTAL ASSETS	69,060.44
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-69,060.44
TOTAL FUND BALANCE FOR FUND 81	-69,060.44

