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BARDSTOWN INDEPENDENT SCHOOLS
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,781,608.86
TAXES RECEIVABLE	25,417.31
TAXES RECEIVABLE DELINQUENT	50,335.66
RECEIVABLE FROM SPECIAL REV FN	245,256.97
RECEIVABLE FROM CONST FND	792,621.95
ACCOUNTS RECEIVABLE	80,331.53
TOTAL ASSETS	2,975,572.28
LIABILITIES	
ACCOUNTS PAYABLE	-18,768.42
JUDGMENTS PAYABLE	-10,044.00
ACCR SALARIES & BENEFIT PAYABLE	-43,004.48
UNEMPLOYMENT PAYABLE	-2,814.98
DEFERRED INFLOW OF RESOURCES	-62,697.20
TOTAL LIABILITIES	-137,329.08
FUND BALANCE	
COMMITTED - OTHER	-22,002.27
ASSIGNED-PURCH OBL - PRD 13/YE	-76,160.00
ASSIGNED - OTHER	-47,385.00
UNASSIGNED FUND BALANCE	-2,692,695.93
TOTAL FUND BALANCE FOR FUND 1	-2,838,243.20

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
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ASSETS	
ACCOUNTS RECEIVABLE	530,819.24
TOTAL ASSETS	530,819.24
LIABILITIES	
INTERFUND PAYABLES	-245,256.97
ACCOUNTS PAYABLE	-7,397.04
ADVANCES FROM GRANTORS	-278,165.23
TOTAL LIABILITIES	-530,819.24

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	75,964.12
ACCOUNTS RECEIVABLE	1,298.90
TOTAL ASSETS	77,263.02
LIABILITIES	
ACCOUNTS PAYABLE	-441.00
TOTAL LIABILITIES	-441.00
FUND BALANCE	
COMMITTED FUND BALANCE	-76,822.02
TOTAL FUND BALANCE FOR FUND 21	-76,822.02

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SCHOOL ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	188,480.98
TOTAL ASSETS	188,480.98
LIABILITIES	
ACCOUNTS PAYABLE	-5,419.97
TOTAL LIABILITIES	-5,419.97
FUND BALANCE	
COMMITTED FUND BALANCE	-183,061.01
TOTAL FUND BALANCE FOR FUND 25	-183,061.01

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	.17
TOTAL ASSETS	.17
FUND BALANCE	
RESTRICTED - OTHER	-.17
TOTAL FUND BALANCE FOR FUND 320	-.17

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
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LIABILITIES	
INTERFUND PAYABLES	-792,621.95
ACCOUNTS PAYABLE	-75,910.84
TOTAL LIABILITIES	-868,532.79
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	868,532.79
TOTAL FUND BALANCE FOR FUND 360	868,532.79

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	13,869.35
INVENTORIES FOR CONSUMPTION	30,988.34
DEFER OUTFLOWS RES PENSIONS	362,036.00
TOTAL ASSETS	406,893.69
LIABILITIES	
DEF OUTFLOW OPEB LIABILITY	145,443.00
ACCOUNTS PAYABLE	-133.00
UNF PEN LIAB - OPEB	-362,524.00
UNF PEN LIAB - PENSION	-1,516,275.00
COMPENSATED ABSENCES	-25,515.32
DEF INFLOW OPEB LIABILITY	-129,192.00
DEF INFLOW PENSION LIABILITY	-60,966.00
TOTAL LIABILITIES	-1,949,162.32
FUND BALANCE	
RESTRICTED - OTHER OPEB	346,273.00
RESTRICTED - OTHER, PENSIONS	1,215,205.00
RESTRICTED-NET ASSETS	-19,209.37
TOTAL FUND BALANCE FOR FUND 51	1,542,268.63

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	11,371.92
DEFER OUTFLOWS RES PENSIONS	290,608.00
TOTAL ASSETS	301,979.92
LIABILITIES	
DEF OUTFLOW OPEB LIABILITY	116,747.00
ACCOUNTS PAYABLE	-325.96
UNF PEN LIAB - OPEB	-290,998.00
UNF PEN LIAB - PENSION	-1,217,124.00
COMPENSATED ABSENCES	-3,136.67
DEF INFLOW OPEB LIABILITY	-103,703.00
DEF INFLOW PENSION LIABILITY	-48,938.00
TOTAL LIABILITIES	-1,547,478.63
FUND BALANCE	
RESTRICTED - OTHER OPEB	277,954.00
RESTRICTED - OTHER, PENSIONS	975,454.00
RESTRICTED-NET ASSETS	-7,909.29
TOTAL FUND BALANCE FOR FUND 52	1,245,498.71

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	3,383,460.87
LAND IMPROVEMENTS	302,664.18
ACCUM DEP - LAND IMPROVMENTS	-19,174.56
BUILDING & BUILDING IMPROVE	41,728,699.10
ACCUM DEP - BUILDINGS & IMPROV	-20,989,877.04
TECHNOLOGY EQUIPMENT	1,784,251.61
ACCUM DEP - TECHNOLOGY	-1,619,939.65
VEHICLES	2,191,637.98
ACCUM DEP - VEHICLES	-1,576,760.52
GENERAL EQUIPMENT	1,287,155.34
ACCUM DEP - GENERAL EQUIPMENT	-963,225.17
CONSTRUCTION IN PROGRESS	1,578,568.88
INTANGIBLE ASSETS	551,639.23
ACCUM AMOR INTANGIBLE ASSETS	-55,163.92
TOTAL ASSETS	27,583,936.33
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-27,583,936.33
TOTAL FUND BALANCE FOR FUND 8	-27,583,936.33

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
VEHICLES	10,808.00
ACCUM DEP - VEHICLES	-6,574.87
GENERAL EQUIPMENT	614,566.33
ACCUM DEP - GENERAL EQUIPMENT	-554,673.73
TOTAL ASSETS	64,125.73
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-64,125.73
TOTAL FUND BALANCE FOR FUND 81	-64,125.73

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DAY CARE ASSETS (82)	ACCOUNT BALANCE
ASSETS	
BUILDING & BUILDING IMPROVE	297,304.98
ACCUM DEP - BUILDINGS & IMPROV	-168,472.82
TOTAL ASSETS	128,832.16
LIABILITIES	
NON CUR CAPITAL LEASES	-135,738.37
TOTAL LIABILITIES	-135,738.37
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	6,906.21
TOTAL FUND BALANCE FOR FUND 82	6,906.21

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DAY CARE ASSETS (82)

ACCOUNT
BALANCE

** END OF REPORT - Generated by Tracey Rogers **