

**KIMBERLY SCHOOL DISTRICT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2020**

	Federal Reserve Fund	Local Grants	Drivers Ed	Professional Technical State	Technology State	Substance Abuse State	Title I-A Improving Basic Programs Federal	Title III	Title IC Education of Migratory Children
<b>Assets</b>									
Cash	\$ -	\$ 98,239	\$ 1,565	\$ 36,449	\$ -	\$ -	\$ -	\$ -	\$ -
Due From Other Governments	-	-	-	-	45,486	-	37,893	127,306	7,114
<b>Total Assets</b>	-	98,239	1,565	36,449	45,486	-	37,893	127,306	7,114
<b>Deferred Outflows</b>	-	-	-	-	-	-	-	-	-
<b>Total Assets and Deferred Outflows</b>	<u>\$ -</u>	<u>\$ 98,239</u>	<u>\$ 1,565</u>	<u>\$ 36,449</u>	<u>\$ 45,486</u>	<u>\$ -</u>	<u>\$ 37,893</u>	<u>\$ 127,306</u>	<u>\$ 7,114</u>
<b>Liabilities</b>									
Accounts Payable	\$ -	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 1,216	\$ -
Pooled Cash Deficits	-	-	-	-	9,202	-	12,027	126,090	2,152
Contracts and Benefits Payable	-	-	2,231	6,259	25,153	-	25,866	-	4,963
<b>Total Liabilities</b>	-	-	2,389	6,259	34,355	-	37,893	127,306	7,115
<b>Deferred Inflows</b>	-	-	-	-	-	-	-	-	-
<b>Fund Equity</b>									
Fund Balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted									
Child Nutrition	-	-	-	-	-	-	-	-	-
Federal Programs	-	-	-	-	-	-	-	-	-
State Programs	-	-	-	30,190	-	-	-	-	-
School Lunch Program	-	-	-	-	-	-	-	-	-
Local Grants	-	98,239	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(825)	-	11,131	-	-	-	-
<b>Total Fund Equity</b>	-	98,239	(825)	30,190	11,131	-	-	-	-
<b>Total Liabilities, Deferred Inflows and Fund Equity</b>	<u>\$ -</u>	<u>\$ 98,239</u>	<u>\$ 1,565</u>	<u>\$ 36,449</u>	<u>\$ 45,486</u>	<u>\$ -</u>	<u>\$ 37,893</u>	<u>\$ 127,306</u>	<u>\$ 7,115</u>

	IDEA Part B School Age Federal	IDEA Part B Pre-School Federal	Medicaid	Title V-A Innovation	Rural Education	Carl Perkins	Improving Teacher Quality	Child Nutrition	Totals
<b>Assets</b>									
Cash	\$ -	\$ -	\$ 82,491	\$ -	\$ -	\$ -	\$ -	\$ 25,528	\$ 244,271
Due From Other Governments	61,595	-	-	2,414	-	8,882	15,377	-	306,068
<b>Total Assets</b>	61,595	-	82,491	2,414	-	8,882	15,377	25,528	550,339
<b>Deferred Outflows</b>	-	-	-	-	-	-	-	-	-
<b>Total Assets and Deferred Outflows</b>	<u>\$ 61,595</u>	<u>\$ -</u>	<u>\$ 82,491</u>	<u>\$ 2,414</u>	<u>\$ -</u>	<u>\$ 8,882</u>	<u>\$ 15,377</u>	<u>\$ 25,528</u>	<u>\$ 550,339</u>
<b>Liabilities</b>									
Accounts Payable	\$ -	\$ -	\$ 1,042	\$ -	\$ -	\$ 3,482	\$ -	\$ -	\$ 5,899
Pooled Cash Deficits	19,456	-	-	795	-	5,400	13,562	-	188,684
Contracts and Benefits Payable	42,139	-	81,448	1,620	-	-	1,815	-	191,494
<b>Total Liabilities</b>	61,595	-	82,491	2,415	-	8,882	15,377	-	386,077
<b>Deferred Inflows</b>	-	-	-	-	-	-	-	-	-
<b>Fund Equity</b>									
Fund Balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted									
Child Nutrition	-	-	-	-	-	-	-	25,528	25,528
Federal Programs	-	-	-	-	-	-	-	-	-
State Programs	-	-	-	-	-	-	-	-	30,190
Child Nutrition	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	98,239
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	10,307
<b>Total Fund Equity</b>	-	-	-	-	-	-	-	25,528	164,263
<b>Total Liabilities, Deferred Inflows and Fund Equity</b>	<u>\$ 61,595</u>	<u>\$ -</u>	<u>\$ 82,491</u>	<u>\$ 2,415</u>	<u>\$ -</u>	<u>\$ 8,882</u>	<u>\$ 15,377</u>	<u>\$ 25,528</u>	<u>\$ 550,340</u>