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LARUE CO BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,104,044.58
INVESTMENTS	976,584.15
INTERFUND RECEIVABLES	255,414.47
RECEIVABLE FROM FOOD SVC FND	154,525.93
ACCOUNTS RECEIVABLE	128,807.93
PREPAID EXPENDITURES	2,676.05
TOTAL ASSETS	5,622,053.11
LIABILITIES	
ACCOUNTS PAYABLE	-229,993.66
ACCR SALARIES & BENEFT PAYABLE	-11,717.21
TOTAL LIABILITIES	-241,710.87
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-2,676.05
COMMITTED - SICK LEAVE	-100,000.00
COMMITTED-FUTURE CONST-TURF	-400,000.00
COMMITTED-OTHER-DEBT SERVICE	-976,584.15
COMMITTED-OTHER-LAPTOPS	-369,642.40
UNASSIGNED FUND BALANCE	-3,531,439.64
TOTAL FUND BALANCE FOR FUND 1	-5,380,342.24

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	495,429.92
TOTAL ASSETS	495,429.92
LIABILITIES	
INTERFUND PAYABLES	-255,414.47
ACCOUNTS PAYABLE	-44,472.66
ADVANCES FROM GRANTORS	-134,962.79
TOTAL LIABILITIES	-434,849.92
FUND BALANCE	
RESTRICTED GRANTS	-60,580.00
TOTAL FUND BALANCE FOR FUND 2	-60,580.00

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	45,275.81
TOTAL ASSETS	45,275.81
LIABILITIES	
ACCOUNTS PAYABLE	-1,000.00
TOTAL LIABILITIES	-1,000.00
FUND BALANCE	
COMMITTED FUND BALANCE	-44,275.81
TOTAL FUND BALANCE FOR FUND 21	-44,275.81

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	31,170.08
TOTAL ASSETS	31,170.08
FUND BALANCE	
RESTRICTED - OTHER	-27,419.76
RESTRICTED-SFCC ESCROW-CURRENT	-3,750.32
TOTAL FUND BALANCE FOR FUND 310	-31,170.08

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,625.32
TOTAL ASSETS	2,625.32
FUND BALANCE	
RESTRICTED - OTHER	-50.64
RESTRICTED-SFCC ESCROW-CURRENT	-2,574.68
TOTAL FUND BALANCE FOR FUND 320	-2,625.32

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	960,862.09
CONSTR CASH	704,050.07
ACCOUNTS RECEIVABLE	168.82
TOTAL ASSETS	1,665,080.98
LIABILITIES	
ACCOUNTS PAYABLE	-594,622.68
TOTAL LIABILITIES	-594,622.68
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-1,070,458.30
TOTAL FUND BALANCE FOR FUND 360	-1,070,458.30

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	142,600.42
TOTAL ASSETS	142,600.42
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-142,600.42
TOTAL FUND BALANCE FOR FUND 400	-142,600.42

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,082,043.37
ACCOUNTS RECEIVABLE	94,177.60
INVENTORIES FOR CONSUMPTION	22,447.96
DEFERRED OUTFLOW-OPEB	88,225.00
DEFERRED OUTFLOW-PENSION	216,291.00
TOTAL ASSETS	1,503,184.93
LIABILITIES	
INTERFUND PAYABLES	-154,525.93
UNEARNED REVENUE	-3,355.76
UNFUNDED PENSION LIAB-OPEB	-233,854.00
UNFUNDED PENSION LIAB-PENSION	-978,109.00
DEFERRED INFLOW-OPEB	-92,464.00
DEFERRED INFLOW-PENSION	-55,776.00
TOTAL LIABILITIES	-1,518,084.69
FUND BALANCE	
RESTRICTED-OTHER (OPEB)	238,093.00
RESTRICTED-OTHER (PENSION)	817,594.00
RESTRICTED-NET POSITION	-1,040,787.24
TOTAL FUND BALANCE FOR FUND 51	14,899.76

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CHILD CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	85,677.74
SEPERATE CASH ACCOUNT	2,577.79
DEFERRED OUTFLOW-OPEB	15,164.00
DEFERRED OUTFLOW-PENSION	37,177.00
TOTAL ASSETS	140,596.53
LIABILITIES	
ACCOUNTS PAYABLE	-48.60
UNFUNDED PENSION LIAB-OPEB	-40,195.00
UNFUNDED PENSION LIAB-PENSION	-168,119.00
DEFERRED INFLOW-OPEB	-15,893.00
DEFERRED INFLOW-PENSION	-9,587.00
TOTAL LIABILITIES	-233,842.60
FUND BALANCE	
RESTRICTED-OTHER (OPEB)	40,924.00
RESTRICTED-OTHER (PENSION)	140,529.00
RESTRICTED-NET POSITION	-88,206.93
TOTAL FUND BALANCE FOR FUND 52	93,246.07

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FIDUCIARY FUND-TRUST FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	918.00
INVESTMENTS	20,151.41
TOTAL ASSETS	21,069.41
FUND BALANCE	
RESTRICTED - OTHER	-21,069.41
TOTAL FUND BALANCE FOR FUND 7000	-21,069.41

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	600,933.00
LAND IMPROVEMENTS	1,759,625.58
ACCUMULATED DEPR.-LAND IMPROVE	-1,461,358.07
BUILDINGS & BUILDING IMPROVEME	34,133,440.06
ACCUM. DEPR-BUILDINGS & IMPROV	-12,682,383.05
TECHNOLOGY EQUIPMENT	1,055,187.72
ACCUM. DEPR.-TECHNOLOGY EQUIP.	-1,043,377.07
VEHICLES	3,389,739.29
ACCUMULATED DEPR.-VEHICLES	-2,594,030.55
GENERAL EQUIPMENT	1,016,427.28
ACCUM. DEPR.-GENERAL EQUIPMENT	-926,282.34
CONSTRUCTION WORK IN PROGRESS	5,782,382.85
TOTAL ASSETS	29,030,304.70
FUND BALANCE	
INVESTMENT IN GOVT. ASSETS	-29,030,304.70
TOTAL FUND BALANCE FOR FUND 8	-29,030,304.70

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BUILDING IMPROVEME	1,353,143.95
ACCUM. DEPR-BUILDINGS & IMPROV	-661,902.54
TECHNOLOGY EQUIPMENT	9,719.63
ACCUM. DEPR.-TECHNOLOGY EQUIP.	-9,719.63
GENERAL EQUIPMENT	1,277,513.33
ACCUM.DEPR.-GENERAL EQUIPMENT	-872,471.97
TOTAL ASSETS	1,096,282.77
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-1,096,282.77
TOTAL FUND BALANCE FOR FUND 81	-1,096,282.77

