

09/08/2015 15:07  
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LARUE CO BOARD OF EDUCATION  
BALANCE SHEET FOR 2016 2

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| FUND: 1 GENERAL FUND             |        |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE       |
|----------------------------------|--------|--------------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>                    |        |                                |                          |                          |
| 10                               | 6101   | CASH IN BANK                   | -353,187.16              | 6,355,352.96             |
| 10                               | 6111   | INVESTMENTS                    | .00                      | 761,537.97               |
| 10                               | 6139   | RECEIVABLE FROM FOOD SVC FND   | -120.00                  | -120.00                  |
| TOTAL ASSETS                     |        |                                | -353,307.16              | 7,116,770.93             |
| <b>LIABILITIES</b>               |        |                                |                          |                          |
| 10                               | 7421B  | ACTIVE CARD INTEGRATION PAYABL | 146,979.00               | .00                      |
| 10                               | 7603   | PURCHASE OBLIGATIONS           | -10,406.16               | 250,852.28               |
| TOTAL LIABILITIES                |        |                                | 136,572.84               | 250,852.28               |
| <b>FUND BALANCE</b>              |        |                                |                          |                          |
| 10                               | 6302   | REVENUES CONTROL               | -1,035,693.62            | -7,755,885.71            |
| 10                               | 7602   | EXPENDITURES CONTROL           | 1,242,021.78             | 1,750,652.75             |
| 10                               | 8742   | COMMITTED - SICK LEAVE         | .00                      | -100,000.00              |
| 10                               | 8745   | COMMITTED - FUTURE CONSTR      | .00                      | -250,000.00              |
| 10                               | 8747DS | COMMITTED-OTHER-DEBT SERVICE   | .00                      | -761,537.97              |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT   | 10,406.16                | -250,852.28              |
| TOTAL FUND BALANCE               |        |                                | 216,734.32               | -7,367,623.21            |
| TOTAL LIABILITIES + FUND BALANCE |        |                                | =====353,307.16=====     | ===== -7,116,770.93===== |

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| FUND: 2 SPECIAL REVENUE          |      |                              | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|-----------------------|-----------------|
| <b>ASSETS</b>                    |      |                              |                       |                 |
| 20                               | 6101 | CASH IN BANK                 | -78,141.76            | 48,454.06       |
|                                  |      | TOTAL ASSETS                 | -78,141.76            | 48,454.06       |
| <b>LIABILITIES</b>               |      |                              |                       |                 |
| 20                               | 7603 | PURCHASE OBLIGATIONS         | -11,505.91            | 27,090.88       |
|                                  |      | TOTAL LIABILITIES            | -11,505.91            | 27,090.88       |
| <b>FUND BALANCE</b>              |      |                              |                       |                 |
| 20                               | 6302 | REVENUES CONTROL             | -122,035.86           | -175,971.97     |
| 20                               | 7602 | EXPENDITURES CONTROL         | 200,177.62            | 262,182.76      |
| 20                               | 8731 | RESTRICTED GRANTS            | .00                   | -134,664.85     |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | 11,505.91             | -27,090.88      |
|                                  |      | TOTAL FUND BALANCE           | 89,647.67             | -75,544.94      |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | 78,141.76             | -48,454.06      |

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| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |      |                                  |                          |                    |
| 21                                    | 6101 | CASH IN BANK                     | .00                      | 490.56             |
|                                       |      | TOTAL ASSETS                     | .00                      | 490.56             |
| FUND BALANCE                          |      |                                  |                          |                    |
| 21                                    | 6302 | REVENUES CONTROL                 | .00                      | -490.56            |
|                                       |      | TOTAL FUND BALANCE               | .00                      | -490.56            |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -490.56            |

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| FUND: 310 CAPITAL OUTLAY FUND    |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                |                          |                    |
| 31                               | 6101               | CASH IN BANK                   | .00                      | 636,221.69         |
|                                  | TOTAL ASSETS       |                                | .00                      | 636,221.69         |
| <b>FUND BALANCE</b>              |                    |                                |                          |                    |
| 31                               | 6302               | REVENUES CONTROL               | .00                      | -109,200.00        |
| 31                               | 7602               | EXPENDITURES CONTROL           | .00                      | 126,803.56         |
| 31                               | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -269,064.54        |
| 31                               | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -384,760.71        |
|                                  | TOTAL FUND BALANCE |                                | .00                      | -636,221.69        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | .00                      | -636,221.69        |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |                    |                                |                          |                    |
| 32                                    | 6101               | CASH IN BANK                   | .00                      | 150,538.85         |
|                                       | TOTAL ASSETS       |                                | .00                      | 150,538.85         |
| <b>FUND BALANCE</b>                   |                    |                                |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL               | .00                      | -229,552.00        |
| 32                                    | 7602               | EXPENDITURES CONTROL           | .00                      | 145,463.55         |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -60,150.60         |
| 32                                    | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -6,299.80          |
|                                       | TOTAL FUND BALANCE |                                | .00                      | -150,538.85        |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                                | .00                      | -150,538.85        |

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| FUND: 360 CONSTRUCTION FUND      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 36                               | 6101 | CASH IN BANK                  | -3,556.76                | 214,554.84         |
| 36                               | 6104 | CONSTR CASH                   | 647.50                   | 153,124.57         |
| TOTAL ASSETS                     |      |                               | -2,909.26                | 367,679.41         |
| <b>LIABILITIES</b>               |      |                               |                          |                    |
| 36                               | 7603 | PURCHASE OBLIGATIONS          | -2,969.58                | 196,687.14         |
| TOTAL LIABILITIES                |      |                               | -2,969.58                | 196,687.14         |
| <b>FUND BALANCE</b>              |      |                               |                          |                    |
| 36                               | 6302 | REVENUES CONTROL              | -647.50                  | -1,292.27          |
| 36                               | 7602 | EXPENDITURES CONTROL          | 3,556.76                 | 95,656.76          |
| 36                               | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -462,043.90        |
| 36                               | 8753 | ASSIGNED-PURCH OBL - CURRENT  | 2,969.58                 | -196,687.14        |
| TOTAL FUND BALANCE               |      |                               | 5,878.84                 | -564,366.55        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | 2,909.26                 | -367,679.41        |

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| FUND: 400 DEBT SERVICE FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 40                          | 6101 | CASH IN BANK                     | .00                      | 428,010.78         |
|                             |      | TOTAL ASSETS                     | .00                      | 428,010.78         |
| FUND BALANCE                |      |                                  |                          |                    |
| 40                          | 8736 | RESTRICTED - DEBT SERVICE        | .00                      | -428,010.78        |
|                             |      | TOTAL FUND BALANCE               | .00                      | -428,010.78        |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -428,010.78        |

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| FUND: 51 FOOD SERVICE FUND       |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 51                               | 6101 | CASH IN BANK                   | -89,742.52               | 922,024.04         |
| 51                               | 6171 | INVENTORIES FOR CONSUMPTION    | .00                      | 23,668.56          |
| 51                               | 6400 | DEFERRED OUTFLOWS OF RESOURCES | .00                      | 45,748.00          |
| TOTAL ASSETS                     |      |                                | -89,742.52               | 991,440.60         |
| <b>LIABILITIES</b>               |      |                                |                          |                    |
| 51                               | 7541 | UNFUNDED PENSION LIABILITIES   | .00                      | -356,655.00        |
| 51                               | 7603 | PURCHASE OBLIGATIONS           | -2,375.00                | 6,590.75           |
| 51                               | 7700 | DEFERRED INFLOW OF RESOURCES   | .00                      | -39,770.00         |
| TOTAL LIABILITIES                |      |                                | -2,375.00                | -389,834.25        |
| <b>FUND BALANCE</b>              |      |                                |                          |                    |
| 51                               | 6302 | REVENUES CONTROL               | -5,527.37                | -1,078,572.23      |
| 51                               | 7602 | EXPENDITURES CONTROL           | 95,269.89                | 132,879.63         |
| 51                               | 8712 | UNRESTRICTED NET POSITION      | .00                      | 350,677.00         |
| 51                               | 8753 | ASSIGNED-PURCH OBL - CURRENT   | 2,375.00                 | -6,590.75          |
| TOTAL FUND BALANCE               |      |                                | 92,117.52                | -601,606.35        |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | 89,742.52                | -991,440.60        |



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| FUND: 52 CHILD CARE              |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                                |                          |                    |
| 52                               | 6101  | CASH IN BANK                   | -258.74                  | 77,615.61          |
| 52                               | 6101A | SEPERATE CASH ACCOUNT          | .00                      | 200.00             |
| 52                               | 6130  | INTERFUND RECEIVABLES          | 120.00                   | 120.00             |
| 52                               | 6400  | DEFERRED OUTFLOWS OF RESOURCES | .00                      | 9,060.00           |
| TOTAL ASSETS                     |       |                                | -138.74                  | 86,995.61          |
| <b>LIABILITIES</b>               |       |                                |                          |                    |
| 52                               | 7541  | UNFUNDED PENSION LIABILITIES   | .00                      | -58,820.00         |
| 52                               | 7603  | PURCHASE OBLIGATIONS           | -31.92                   | 1,465.00           |
| 52                               | 7700  | DEFERRED INFLOW OF RESOURCES   | .00                      | -6,559.00          |
| TOTAL LIABILITIES                |       |                                | -31.92                   | -63,914.00         |
| <b>FUND BALANCE</b>              |       |                                |                          |                    |
| 52                               | 6302  | REVENUES CONTROL               | -9,698.90                | -88,245.47         |
| 52                               | 7602  | EXPENDITURES CONTROL           | 9,837.64                 | 10,309.86          |
| 52                               | 8712  | UNRESTRICTED NET POSITION      | .00                      | 56,319.00          |
| 52                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 31.92                    | -1,465.00          |
| TOTAL FUND BALANCE               |       |                                | 170.66                   | -23,081.61         |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | <u>138.74</u>            | <u>-86,995.61</u>  |

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| FUND: 7000 FIDUCIARY FUND-TRUST FUNDS |    |                                  |                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|----------------------------------|------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |                                  |                  |                          |                    |
|                                       | 70 | 6101                             | CASH IN BANK     | .00                      | 150.00             |
|                                       | 70 | 6111 071X                        | INVESTMENTS      | .00                      | 22,727.23          |
|                                       |    | TOTAL ASSETS                     |                  | .00                      | 22,877.23          |
| <b>FUND BALANCE</b>                   |    |                                  |                  |                          |                    |
|                                       | 70 | 6302                             | REVENUES CONTROL | .00                      | -22,877.23         |
|                                       |    | TOTAL FUND BALANCE               |                  | .00                      | -22,877.23         |
|                                       |    | TOTAL LIABILITIES + FUND BALANCE |                  | .00                      | -22,877.23         |

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| FUND: 8 GOVERNMENTAL ASSETS      |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE         |
|----------------------------------|------|--------------------------------|--------------------------|----------------------------|
| <b>ASSETS</b>                    |      |                                |                          |                            |
| 80                               | 6201 | LAND                           | .00                      | 600,933.00                 |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 1,759,625.58               |
| 80                               | 6212 | ACCUMULATED DEPR.-LAND IMPROVE | .00                      | -1,200,635.80              |
| 80                               | 6221 | BUILDINGS & BUILDING IMPROVEME | .00                      | 29,246,196.06              |
| 80                               | 6222 | ACCUM. DEPR-BUILDINGS & IMPROV | .00                      | -9,127,859.35              |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | -33,460.76               | 2,596,176.96               |
| 80                               | 6232 | ACCUM. DEPR.-TECHNOLOGY EQUIP. | 32,935.60                | -2,466,643.12              |
| 80                               | 6241 | VEHICLES                       | .00                      | 3,103,260.51               |
| 80                               | 6242 | ACCUMULATED DEPR.-VEHICLES     | .00                      | -2,061,885.13              |
| 80                               | 6251 | GENERAL EQUIPMENT              | -43,934.00               | 1,077,346.99               |
| 80                               | 6252 | ACCUM.DEPR.-GENERAL EQUIPMENT  | 41,075.36                | -863,675.82                |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS  | .00                      | 37,722.15                  |
| TOTAL ASSETS                     |      |                                | -3,383.80                | 22,700,562.03              |
| <b>FUND BALANCE</b>              |      |                                |                          |                            |
| 80                               | 6302 | REVENUES CONTROL               | 3,191.66                 | 3,191.66                   |
| 80                               | 7602 | EXPENDITURES CONTROL           | 192.14                   | 192.14                     |
| 80                               | 8710 | INVESTMENT IN GOVT. ASSETS     | .00                      | -22,703,945.83             |
| TOTAL FUND BALANCE               |      |                                | 3,383.80                 | -22,700,562.03             |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | ===== 3,383.80 =====     | ===== -22,700,562.03 ===== |

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| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 81                               | 6221 | BUILDINGS & BUILDING IMPROVEME | .00                      | 1,255,217.89       |
| 81                               | 6222 | ACCUM. DEPR-BUILDINGS & IMPROV | .00                      | -522,656.43        |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 11,607.63          |
| 81                               | 6232 | ACCUM. DEPR.-TECHNOLOGY EQUIP. | .00                      | -10,862.70         |
| 81                               | 6251 | GENERAL EQUIPMENT              | -2,500.00                | 1,113,418.23       |
| 81                               | 6252 | ACCUM.DEPR.-GENERAL EQUIPMENT  | 2,500.00                 | -612,942.94        |
| TOTAL ASSETS                     |      |                                | .00                      | 1,233,781.68       |
| FUND BALANCE                     |      |                                |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS  | .00                      | -1,233,781.68      |
| TOTAL FUND BALANCE               |      |                                | .00                      | -1,233,781.68      |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -1,233,781.68      |

\*\* END OF REPORT - Generated by Kay Bryant \*\*