

**ORLEANS PARISH SCHOOL BOARD**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2018**

**PRELIMINARY AND UNAUDITED. NUMBERS SUBJECT TO CHANGE PENDING YEAR END CLOSE. SEVERAL LARGE FEDERAL GRANTS DO NOT CLOSE UNTIL 09/30/18.**

	General Fund	Pass-Through Fund	General Obligation Bond Fund	QSCB Debt Service	Hurricane Katrina Restoration Fund	Capital Projects Fund	Master Plan Fund	Facilities Preservation Fund	Federal Grant Funds	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>											
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes Receivable											
Ad Valorem Tax Receivable	-	-	-	-	-	-	-	-	-	-	-
Sales and Use Tax Receivable	-	-	-	-	-	-	-	-	-	-	-
Equity in Pooled Cash	54,315,397	(43,987,171)	4,918,799	11,823,889	15,561,732	46,595,639		45,395,081		10,494,663	145,118,030
Due From Other Funds	102,813						2,014,162				2,116,975
Due from Other Governments	4,440,196	3,677,438						30,000	3,128,400	150,533	11,426,567
Prepaid Items and Other Assets	2,853,186										2,853,186
Inventory										68,395	68,395
Other Receivables	4,220					51,000					55,220
Restricted Investments				45,916,833							45,916,833
<b>Total Assets</b>	<b>\$ 61,715,812</b>	<b>\$ (40,309,733)</b>	<b>\$ 4,918,799</b>	<b>\$ 57,740,722</b>	<b>\$ 15,561,732</b>	<b>\$ 46,646,639</b>	<b>\$ 2,014,162</b>	<b>\$ 45,425,081</b>	<b>\$ 3,128,400</b>	<b>\$ 10,713,591</b>	<b>\$ 207,555,206</b>
<b>LIABILITIES</b>											
Accounts Payable	\$ (121,207)	\$ 38,950,373	\$ 2,500	\$ 2,083	\$ -	\$ 818	\$ -	\$ 24,058	\$ 29,884	\$ 138,095	\$ 39,026,604
Payroll Withholdings	1,386,884										1,386,884
Salaries Payable											
Equity in Pooled Cash							17,079,762		5,400,824		22,480,586
Due to Other Funds					(100)		1,690,936				1,690,836
Due to Other Governments	(44,300)	1,163,611			20,000		362,882		28,209		1,530,402
Notes Payable											
Unearned Revenues										132,903	132,903
Funds Held for Future Distribution		438,185				8,651,035					9,089,220
<b>Total Liabilities</b>	<b>\$ 1,221,377</b>	<b>\$ 40,552,168</b>	<b>\$ 2,500</b>	<b>\$ 2,083</b>	<b>\$ 19,900</b>	<b>\$ 8,651,853</b>	<b>\$ 19,133,580</b>	<b>\$ 24,058</b>	<b>\$ 5,458,918</b>	<b>\$ 270,998</b>	<b>\$ 75,337,435</b>
<b>FUND BALANCES (DEFICITS)</b>											
Nonspendable											
Prepaid Items	2,853,186										2,853,186
Inventory										68,395	68,395
Restricted											
Debt Service			4,916,299	57,738,638							108,055,961
Capital Projects					15,541,832	37,994,786		45,401,024			53,536,618
Committed											
Capital Projects										10,374,199	10,374,199
Assigned											
Encumbrances											
Special Programs											
Unassigned	57,641,249	(80,861,901)					(17,119,418)		(2,330,518)		(42,670,587)
Appropriation from Fund Balance											
<b>Total Fund Balances (Deficits)</b>	<b>\$ 60,494,435</b>	<b>\$ (80,861,901)</b>	<b>\$ 4,916,299</b>	<b>\$ 57,738,638</b>	<b>\$ 15,541,832</b>	<b>\$ 37,994,786</b>	<b>\$ (17,119,418)</b>	<b>\$ 45,401,024</b>	<b>\$ (2,330,518)</b>	<b>\$ 10,442,594</b>	<b>\$ 132,217,772</b>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<b>\$ 61,715,812</b>	<b>\$ (40,309,733)</b>	<b>\$ 4,918,799</b>	<b>\$ 57,740,722</b>	<b>\$ 15,561,732</b>	<b>\$ 46,646,639</b>	<b>\$ 2,014,162</b>	<b>\$ 45,425,081</b>	<b>\$ 3,128,400</b>	<b>\$ 10,713,591</b>	<b>\$ 207,555,207</b>

Date prepared: 03/11/2019. Data is subject to change.