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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,411,545.73
CASH IN PAYROLL CLEARING ACCT	30,635.02
ACCOUNTS RECEIVABLE	403,831.64
TOTAL ASSETS	3,846,012.39
LIABILITIES	
ACCOUNTS PAYABLE	-239,613.01
ACCR SALARIES & BENEFT PAYABLE	-77,966.14
TOTAL LIABILITIES	-317,579.15
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-306,231.00
ASSIGNED-PURCH OBL - PRD 13/YE	-900.00
UNASSIGNED FUND BALANCE	-3,221,302.24
TOTAL FUND BALANCE FOR FUND 1	-3,528,433.24

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-331,294.40
ACCOUNTS RECEIVABLE	1,048,292.58
TOTAL ASSETS	716,998.18
LIABILITIES	
ACCOUNTS PAYABLE	-19,410.65
Advances from Grantors	-697,587.53
TOTAL LIABILITIES	-716,998.18

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	94,618.01
TOTAL ASSETS	94,618.01
LIABILITIES	
ACCOUNTS PAYABLE	-371.52
TOTAL LIABILITIES	-371.52
FUND BALANCE	
COMMITTED FUND BALANCE	-94,246.49
TOTAL FUND BALANCE FOR FUND 21	-94,246.49

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	43,425.55
TOTAL ASSETS	43,425.55
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-36,964.78
RESTRICTED-SFCC ESCROW-CURRENT	-6,460.77
TOTAL FUND BALANCE FOR FUND 310	-43,425.55

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	149,105.88
TOTAL ASSETS	149,105.88
LIABILITIES	
ACCOUNTS PAYABLE	-30,955.13
TOTAL LIABILITIES	-30,955.13
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-118,150.75
TOTAL FUND BALANCE FOR FUND 360	-118,150.75

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	30,519.00
TOTAL ASSETS	30,519.00
LIABILITIES	
ACCOUNTS PAYABLE	-27,413.00
TOTAL LIABILITIES	-27,413.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-3,106.00
TOTAL FUND BALANCE FOR FUND 400	-3,106.00

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	245,294.46
PETTY CASH	1,127.00
INVESTMENTS	-116,056.46
INVENTORIES FOR CONSUMPTION	89,269.52
DEFERRED OUTFLOW OPEB LIAB	169,385.42
DEFERRED OUTFLOW PENSION LIA	382,006.61
TOTAL ASSETS	771,026.55
LIABILITIES	
ACCOUNTS PAYABLE	-52,473.92
UNFUNDED PENSION LIABILITIES	-456,904.62
UNFUNDED PENSION LIABILITIES	-1,911,031.68
DEFERRED INFLOW OPEB LIABIL	-168,144.13
DEFERRED INFLOW PENSION LIA	-49,732.79
TOTAL LIABILITIES	-2,638,287.14
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	455,663.33
FUND BAL FOR PENSION LIABIL	1,578,757.86
RESTRICTED-NET ASSETS	-167,160.60
TOTAL FUND BALANCE FOR FUND 51	1,867,260.59

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	24,448.26
ACCOUNTS RECEIVABLE	11,059.00
DEFERRED OUTFLOW OPEB LIAB	70,785.23
DEFERRED OUTFLOW PENSION LIA	159,638.26
TOTAL ASSETS	265,930.75
LIABILITIES	
ACCOUNTS PAYABLE	-172.68
UNFUNDED PENSION LIABILITIES	-190,937.77
UNFUNDED PENSION LIABILITIES	-798,609.57
DEFERRED INFLOW OPEB LIABIL	-70,266.50
DEFERRED INFLOW PENSION LIA	-20,782.87
TOTAL LIABILITIES	-1,080,769.39
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	190,419.04
FUND BAL FOR PENSION LIABIL	659,754.18
RESTRICTED-NET ASSETS	-35,334.58
TOTAL FUND BALANCE FOR FUND 52	814,838.64

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FIDUCIARY FUND-PRIVATE PURPOSE (700)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	109,197.79
TOTAL ASSETS	109,197.79
FUND BALANCE	
RESTRICTED-NET ASSETS	-109,197.79
TOTAL FUND BALANCE FOR FUND 7000	-109,197.79

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	2,125,034.40
LAND IMPROVEMENTS	19,450.00
ACCUM DEP RE-LAND IMPROVEMENTS	-13,886.27
BUILDINGS & BUILDING IMPROVE	120,965,903.85
ACCUMULATED DEPRECIATION-BLDG	-59,672,615.62
TECHNOLOGY EQUIPMENT	4,140,081.35
ACCUM DEP RE-TECHNOLGY EQUIP	-3,817,887.54
VEHICLES	5,096,928.16
ACCUM DEPRECIATION-VEHICLES	-4,116,353.33
GENERAL	1,617,059.12
ACCUMULATED DEP RE-GENERAL	-1,583,012.17
CONSTRUCT WORK IN PROGRESS	3,358,402.02
INFRASTRUCTURE	98,715.95
ACCUMULATED DEP RE-INFRASTRUCT	-79,266.18
TOTAL ASSETS	68,138,553.74
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-68,138,553.74
TOTAL FUND BALANCE FOR FUND 8	-68,138,553.74

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-37,191.00
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPRE-TECHNOLGY EQUIP	-49,471.67
VEHICLES	27,706.00
ACCUM DEPRECIATION-VEHICLES	-9,697.10
GENERAL	1,987,339.26
ACCUMULATED DEPRE-GENERAL	-1,117,744.16
TOTAL ASSETS	914,169.00
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-914,169.00
TOTAL FUND BALANCE FOR FUND 81	-914,169.00

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND ISSUE COST	683,774.40
AMT RETIRE LONG-TERM DEBT	52,220,512.56
DEFERRED OUTFLOWS OF RESOURCES	6,954.77
TOTAL ASSETS	52,911,241.73
LIABILITIES	
LOAN INTEREST PAYABLE	-336,883.57
LONG TERM BONDS PAYABLE	-52,277,047.67
COMPENSATED ABSENCES	-297,310.49
TOTAL LIABILITIES	-52,911,241.73

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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