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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,124,216.90
CASH IN PAYROLL CLEARING ACCT	260,671.71
ACCOUNTS RECEIVABLE	482,098.69
TOTAL ASSETS	4,866,987.30
LIABILITIES	
ACCOUNTS PAYABLE	-160,952.63
ACCR SALARIES & BENEFIT PAYABLE	-298,444.94
TOTAL LIABILITIES	-459,397.57
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-131,656.00
UNASSIGNED FUND BALANCE	-4,275,933.73
TOTAL FUND BALANCE FOR FUND 1	-4,407,589.73

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	176,582.10
ACCOUNTS RECEIVABLE	436,980.84
TOTAL ASSETS	613,562.94
LIABILITIES	
ACCOUNTS PAYABLE	-57,543.54
Advances from Grantors	-556,019.40
TOTAL LIABILITIES	-613,562.94

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	84,210.92
TOTAL ASSETS	84,210.92
LIABILITIES	
ACCOUNTS PAYABLE	-911.63
TOTAL LIABILITIES	-911.63
FUND BALANCE	
COMMITTED FUND BALANCE	-83,299.29
TOTAL FUND BALANCE FOR FUND 21	-83,299.29

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	40,119.73
TOTAL ASSETS	40,119.73
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-10,522.00
RESTRICTED - OTHER	-3,154.95
RESTRICTED-SFCC ESCROW-CURRENT	-26,442.78
TOTAL FUND BALANCE FOR FUND 310	-40,119.73

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,992,815.71
TOTAL ASSETS	2,992,815.71
LIABILITIES	
ACCOUNTS PAYABLE	-495,704.57
TOTAL LIABILITIES	-495,704.57
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-2,497,111.14
TOTAL FUND BALANCE FOR FUND 360	-2,497,111.14

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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	364,093.69
PETTY CASH	777.00
INVESTMENTS	-88,289.11
ACCOUNTS RECEIVABLE	247,159.70
INVENTORIES FOR CONSUMPTION	89,269.52
DEFERRED OUTFLOW OPEB LIAB	169,385.42
DEFERRED OUTFLOW PENSION LIA	382,006.61
TOTAL ASSETS	1,164,402.83
LIABILITIES	
ACCOUNTS PAYABLE	-74,094.30
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	-2,659,907.52
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	455,663.33
FUND BAL FOR PENSION LIABIL	1,578,757.86
RESTRICTED-NET ASSETS	-538,916.50
TOTAL FUND BALANCE FOR FUND 51	1,495,504.69

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	41,514.33
ACCOUNTS RECEIVABLE	11,473.75
DEFERRED OUTFLOW OPEB LIAB	70,785.23
DEFERRED OUTFLOW PENSION LIA	159,638.26
TOTAL ASSETS	283,411.57
LIABILITIES	
ACCOUNTS PAYABLE	-2,094.81
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	-1,082,691.52
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	190,419.04
FUND BAL FOR PENSION LIABIL	659,754.18
RESTRICTED-NET ASSETS	-50,893.27
TOTAL FUND BALANCE FOR FUND 52	799,279.95



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FIDUCIARY FUND-PRIVATE PURPOSE (700)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	108,765.84
ACCOUNTS RECEIVABLE	1,000.00
TOTAL ASSETS	109,765.84
FUND BALANCE	
RESTRICTED-NET ASSETS	-109,765.84
TOTAL FUND BALANCE FOR FUND 7000	-109,765.84

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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
<b>TOTAL ASSETS</b>	<b>68,138,553.74</b>
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-68,138,553.74
<b>TOTAL FUND BALANCE FOR FUND 8</b>	<b>-68,138,553.74</b>

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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	52,286,489.72
DEFERRED OUTFLOWS OF RESOURCES	6,954.77
TOTAL ASSETS	52,977,218.89
LIABILITIES	
LOAN INTEREST PAYABLE	-336,883.57
LONG TERM BONDS PAYABLE	-52,277,047.67
COMPENSATED ABSENCES	-346,754.15
OTHER LONG-TERM LIABILITIES	-16,533.50
TOTAL LIABILITIES	-52,977,218.89

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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