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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2018

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,303,711.13
CASH IN PAYROLL CLEARING ACCT	259,497.09
INTERFUND RECEIVABLES	33,058.96
ACCOUNTS RECEIVABLE	504,851.88
TOTAL ASSETS	4,101,119.06
LIABILITIES	
ACCOUNTS PAYABLE	-158,969.07
ACCR SALARIES & BENEFIT PAYABLE	-258,990.04
TOTAL LIABILITIES	-417,959.11
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-68,234.47
ASSIGNED-PURCH OBL - PRD 13/YE	-76,717.32
UNASSIGNED FUND BALANCE	-3,538,208.16
TOTAL FUND BALANCE FOR FUND 1	-3,683,159.95

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	32,151.09
ACCOUNTS RECEIVABLE	341,977.81
TOTAL ASSETS	374,128.90
LIABILITIES	
ACCOUNTS PAYABLE	-24,566.47
Advances from Grantors	-349,562.43
TOTAL LIABILITIES	-374,128.90

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	68,729.49
TOTAL ASSETS	68,729.49
LIABILITIES	
ACCOUNTS PAYABLE	-217.52
TOTAL LIABILITIES	-217.52
FUND BALANCE	
COMMITTED FUND BALANCE	-68,511.97
TOTAL FUND BALANCE FOR FUND 21	-68,511.97

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	32,488.90
TOTAL ASSETS	32,488.90
FUND BALANCE	
RESTRICTED - OTHER	-21,966.90
RESTRICTED-SFCC ESCROW-CURRENT	-10,522.00
TOTAL FUND BALANCE FOR FUND 310	-32,488.90

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,111,469.15
TOTAL ASSETS	1,111,469.15
LIABILITIES	
ACCOUNTS PAYABLE	-278,552.94
TOTAL LIABILITIES	-278,552.94
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-832,916.21
TOTAL FUND BALANCE FOR FUND 360	-832,916.21

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	33,684.00
TOTAL ASSETS	33,684.00
LIABILITIES	
ACCOUNTS PAYABLE	-27,413.00
TOTAL LIABILITIES	-27,413.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-6,271.00
TOTAL FUND BALANCE FOR FUND 400	-6,271.00

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	67,639.56
INVESTMENTS	320,407.55
INVENTORIES FOR CONSUMPTION	52,335.81
DEFERRED OUTFLOWS OF RESOURCES	312,653.36
TOTAL ASSETS	753,036.28
LIABILITIES	
ACCOUNTS PAYABLE	-14,782.52
UNFUNDED PENSION LIABILITIES	-1,203,751.36
DEFERRED INFLOW OF RESOURCES	-4,241.96
TOTAL LIABILITIES	-1,222,775.84
FUND BALANCE	
FUND BAL FOR PENSION LIABIL	895,339.96
RESTRICTED-NET ASSETS	-425,600.40
TOTAL FUND BALANCE FOR FUND 51	469,739.56

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	34,581.96
TOTAL ASSETS	34,581.96
LIABILITIES	
INTERFUND PAYABLES	-33,058.96
TOTAL LIABILITIES	-33,058.96
FUND BALANCE	
RESTRICTED-NET ASSETS	-1,523.00
TOTAL FUND BALANCE FOR FUND 52	-1,523.00

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FIDUCIARY FUND-PRIVATE PURPOSE (700)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	106,208.72
TOTAL ASSETS	106,208.72
FUND BALANCE	
RESTRICTED-NET ASSETS	-106,208.72
TOTAL FUND BALANCE FOR FUND 7000	-106,208.72

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	2,125,034.40
LAND IMPROVEMENTS	19,450.00
ACCUM DEPRECIATION-INFRASTRUCT	-10,968.79
BUILDINGS & BUILDING IMPROVE	96,098,918.96
ACCUMULATED DEPRECIATION-BLDG	-49,897,670.15
TECHNOLOGY EQUIPMENT	3,678,143.47
ACCUM DEPREE-TECHNOLGY EQUIP	-3,595,426.86
VEHICLES	4,258,595.16
ACCUM DEPRECIATION-VEHICLES	-3,558,602.95
GENERAL	1,490,918.45
ACCUMULATED DEPREE-GENERAL	-1,372,081.33
CONSTRUCT WORK IN PROGRESS	19,163,931.30
INFRASTRUCTURE	98,715.95
ACCUMULATED DEPREE-INFRASTRUCT	-64,458.80
TOTAL ASSETS	68,434,498.81
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-68,434,498.81
TOTAL FUND BALANCE FOR FUND 8	-68,434,498.81

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-29,540.28
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPRE-TECHNOLGY EQUIP	-49,471.67
GENERAL	1,346,796.57
ACCUMULATED DEPRE-GENERAL	-800,837.92
TOTAL ASSETS	580,174.37
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-580,174.37
TOTAL FUND BALANCE FOR FUND 81	-580,174.37

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND ISSUE COST	739,235.13
AMT RETIRE LONG-TERM DEBT	55,099,251.63
DEFERRED OUTFLOWS OF RESOURCES	41,894.79
TOTAL ASSETS	55,880,381.55
LIABILITIES	
LOAN INTEREST PAYABLE	-313,767.85
LONG TERM BONDS PAYABLE	-55,155,033.00
ACRETED INTEREST	-49,895.56
COMPENSATED ABSENCES	-312,087.64
OTHER LONG-TERM LIABILITIES	-49,597.50
TOTAL LIABILITIES	-55,880,381.55

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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