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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	4,127,051.82
CASH IN PAYROLL CLEARING ACCT	288,694.84
ACCOUNTS RECEIVABLE	270,798.50
TOTAL ASSETS	4,686,545.16
LIABILITIES	
ACCOUNTS PAYABLE	-146,440.45
ACCR SALARIES & BENEFIT PAYABLE	-328,740.59
TOTAL LIABILITIES	-475,181.04
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-131,656.00
UNASSIGNED FUND BALANCE	-4,079,708.12
TOTAL FUND BALANCE FOR FUND 1	-4,211,364.12

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	176,234.70
ACCOUNTS RECEIVABLE	451,496.46
TOTAL ASSETS	627,731.16
LIABILITIES	
ACCOUNTS PAYABLE	-57,543.54
Advances from Grantors	-570,187.62
TOTAL LIABILITIES	-627,731.16

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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	-464,749.44
TOTAL LIABILITIES	-464,749.44
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-2,528,066.27
TOTAL FUND BALANCE FOR FUND 360	-2,528,066.27

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	31,368.00
TOTAL ASSETS	31,368.00
LIABILITIES	
ACCOUNTS PAYABLE	-27,413.00
TOTAL LIABILITIES	-27,413.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-3,955.00
TOTAL FUND BALANCE FOR FUND 400	-3,955.00

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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
INVENTORIES FOR CONSUMPTION	53,114.38
DEFERRED OUTFLOW OPEB LIAB	134,283.79
DEFERRED OUTFLOW PENSION LIA	340,202.20
TOTAL ASSETS	804,181.95
LIABILITIES	
UNFUNDED PENSION LIABILITIES	-459,312.35
UNFUNDED PENSION LIABILITIES	-1,523,396.92
DEFERRED INFLOW OPEB LIABIL	-94,746.29
DEFERRED INFLOW PENSION LIA	-44,803.88
TOTAL LIABILITIES	-2,122,259.44
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	419,774.85
FUND BAL FOR PENSION LIABIL	1,227,998.60
RESTRICTED-NET ASSETS	-329,695.96
TOTAL FUND BALANCE FOR FUND 51	1,318,077.49

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	51,067.48
TOTAL ASSETS	51,067.48
LIABILITIES	
ACCOUNTS PAYABLE	-2,094.81
TOTAL LIABILITIES	-2,094.81
FUND BALANCE	
RESTRICTED-NET ASSETS	-48,972.67
TOTAL FUND BALANCE FOR FUND 52	-48,972.67

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

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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	-12,913.78
BUILDINGS & BUILDING IMPROVE	120,870,089.85
ACCUMULATED DEPRECIATION-BLDG	-55,387,472.84
TECHNOLOGY EQUIPMENT	4,127,281.35
ACCUM DEP RE-TECHNOLGY EQUIP	-3,707,910.93
VEHICLES	4,296,919.16
ACCUM DEPRECIATION-VEHICLES	-3,881,842.18
GENERAL	1,557,975.92
ACCUMULATED DEP RE-GENERAL	-1,510,785.84
INFRASTRUCTURE	98,715.95
ACCUMULATED DEP RE-INFRASTRUCT	-74,330.38
TOTAL ASSETS	68,520,210.68
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-68,520,210.68
TOTAL FUND BALANCE FOR FUND 8	-68,520,210.68

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-34,640.76
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPRE-TECHNOLGY EQUIP	-49,471.67
VEHICLES	27,706.00
ACCUM DEPRECIATION-VEHICLES	-4,155.90
GENERAL	1,972,664.26
ACCUMULATED DEPRE-GENERAL	-998,434.92
TOTAL ASSETS	1,026,894.68
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-1,026,894.68
TOTAL FUND BALANCE FOR FUND 81	-1,026,894.68

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND ISSUE COST	633,699.83
AMT RETIRE LONG-TERM DEBT	49,463,760.30
DEFERRED OUTFLOWS OF RESOURCES	8,668.46
TOTAL ASSETS	50,106,128.59
LIABILITIES	
LOAN INTEREST PAYABLE	-339,190.36
LONG TERM BONDS PAYABLE	-49,385,403.00
COMPENSATED ABSENCES	-365,001.73
OTHER LONG-TERM LIABILITIES	-16,533.50
TOTAL LIABILITIES	-50,106,128.59

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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** END OF REPORT - Generated by Scott Burchett **