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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,726,196.23
CASH IN PAYROLL CLEARING ACCT	247,001.15
INTERFUND RECEIVABLES	55,234.55
ACCOUNTS RECEIVABLE	539,972.91
TOTAL ASSETS	4,568,404.84
LIABILITIES	
ACCOUNTS PAYABLE	-159,052.06
ACCR SALARIES & BENEFIT PAYABLE	-247,904.79
TOTAL LIABILITIES	-406,956.85
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-127,094.23
ASSIGNED-PURCH OBL - PRD 13/YE	-111.96
UNASSIGNED FUND BALANCE	-4,034,241.80
TOTAL FUND BALANCE FOR FUND 1	-4,161,447.99

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	130,143.93
ACCOUNTS RECEIVABLE	253,734.29
TOTAL ASSETS	383,878.22
LIABILITIES	
ACCOUNTS PAYABLE	-8,084.65
Advances from Grantors	-375,793.57
TOTAL LIABILITIES	-383,878.22

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	76,963.70
ACCOUNTS RECEIVABLE	500.00
TOTAL ASSETS	77,463.70
LIABILITIES	
ACCOUNTS PAYABLE	-3,820.01
TOTAL LIABILITIES	-3,820.01
FUND BALANCE	
COMMITTED FUND BALANCE	-73,643.69
TOTAL FUND BALANCE FOR FUND 21	-73,643.69

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	36,964.78
TOTAL ASSETS	36,964.78
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-10,522.00
RESTRICTED-SFCC ESCROW-CURRENT	-26,442.78
TOTAL FUND BALANCE FOR FUND 310	-36,964.78

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	666,408.74
TOTAL ASSETS	666,408.74
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-666,408.74
TOTAL FUND BALANCE FOR FUND 360	-666,408.74

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	28,778.00
TOTAL ASSETS	28,778.00
LIABILITIES	
ACCOUNTS PAYABLE	-27,413.00
TOTAL LIABILITIES	-27,413.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-1,365.00
TOTAL FUND BALANCE FOR FUND 400	-1,365.00

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	302,028.11
PETTY CASH	427.00
INVESTMENTS	30,620.77
ACCOUNTS RECEIVABLE	221,760.89
INVENTORIES FOR CONSUMPTION	53,114.38
DEFERRED OUTFLOW OPEB LIAB	148,648.38
DEFERRED OUTFLOW PENSION LIA	535,700.73
TOTAL ASSETS	1,292,300.26
LIABILITIES	
ACCOUNTS PAYABLE	-9,066.16
UNFUNDED PENSION LIABILITIES	-523,818.02
UNFUNDED PENSION LIABILITIES	-1,456,763.12
DEFERRED INFLOW OPEB LIABIL	-28,235.19
DEFERRED INFLOW PENSION LIA	-146,278.97
TOTAL LIABILITIES	-2,164,161.46
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	403,404.83
FUND BAL FOR PENSION LIABIL	1,067,341.36
RESTRICTED-NET ASSETS	-598,884.99
TOTAL FUND BALANCE FOR FUND 51	871,861.20

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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	57,078.68
TOTAL ASSETS	57,078.68
LIABILITIES	
INTERFUND PAYABLES	-55,234.55
ACCOUNTS PAYABLE	-176.99
TOTAL LIABILITIES	-55,411.54
FUND BALANCE	
RESTRICTED-NET ASSETS	-1,667.14
TOTAL FUND BALANCE FOR FUND 52	-1,667.14

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FIDUCIARY FUND-PRIVATE PURPOSE (700)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	107,338.99
TOTAL ASSETS	107,338.99
FUND BALANCE	
RESTRICTED-NET ASSETS	-107,338.99
TOTAL FUND BALANCE FOR FUND 7000	-107,338.99

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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	-11,941.28
BUILDINGS & BUILDING IMPROVE	120,870,089.85
ACCUMULATED DEPRECIATION-BLDG	-51,093,898.66
TECHNOLOGY EQUIPMENT	4,097,281.35
ACCUM DEP RE-TECHNOLGY EQUIP	-3,617,967.89
VEHICLES	4,258,595.16
ACCUM DEPRECIATION-VEHICLES	-3,785,066.18
GENERAL	1,458,598.82
ACCUMULATED DEP RE-GENERAL	-1,440,007.04
INFRASTRUCTURE	98,715.95
ACCUMULATED DEP RE-INFRASTRUCT	-69,394.60
TOTAL ASSETS	72,909,489.88
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-72,909,489.88
TOTAL FUND BALANCE FOR FUND 8	-72,909,489.88

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-32,090.52
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPRE-TECHNOLGY EQUIP	-49,471.67
GENERAL	1,921,813.36
ACCUMULATED DEPRE-GENERAL	-868,686.87
TOTAL ASSETS	1,084,791.97
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-1,084,791.97
TOTAL FUND BALANCE FOR FUND 81	-1,084,791.97

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND ISSUE COST	683,492.48
AMT RETIRE LONG-TERM DEBT	52,265,623.88
DEFERRED OUTFLOWS OF RESOURCES	20,321.80
TOTAL ASSETS	52,969,438.16
LIABILITIES	
LOAN INTEREST PAYABLE	-352,151.12
LONG TERM BONDS PAYABLE	-52,284,499.00
COMPENSATED ABSENCES	-299,722.54
OTHER LONG-TERM LIABILITIES	-33,065.50
TOTAL LIABILITIES	-52,969,438.16

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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