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**FLOYD COUNTY PUBLIC SCHOOLS**  
**BALANCE SHEET REPORT FOR FY2020**

**P 1**  
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<b>GENERAL FUND (1)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
CASH IN BANK GF COMM TRUST BAN	3,356,001.97
CASH IN BANK GF SELF INSURANCE	111,668.83
CASH IN PAYROLL CLEARING ACCT	1,632.64
INTERFUND RECEIVABLES	1,635,040.06
ACCOUNTS RECEIVABLE	333,302.95
TOTAL ASSETS	5,437,646.45
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-343,589.80
TOTAL LIABILITIES	-343,589.80
<b>FUND BALANCE</b>	
UNASSIGNED FUND BALANCE	-5,094,056.65
TOTAL FUND BALANCE FOR FUND 1	-5,094,056.65

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<b>SPECIAL REVENUE (2)</b>	<b>ACCOUNT BALANCE</b>
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ASSETS	
ACCOUNTS RECEIVABLE	2,797,013.38
TOTAL ASSETS	2,797,013.38
LIABILITIES	
INTERFUND PAYABLES	-1,635,040.06
ACCOUNTS PAYABLE	-150,245.81
DEFERRED REVENUE	-1,011,727.51
TOTAL LIABILITIES	-2,797,013.38

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK - GENERAL FUND	37,840.74
TOTAL ASSETS	37,840.74
LIABILITIES	
ACCOUNTS PAYABLE	-2,217.57
TOTAL LIABILITIES	-2,217.57
FUND BALANCE	
COMMITTED FUND BALANCE	-35,623.17
TOTAL FUND BALANCE FOR FUND 21	-35,623.17

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<b>CAPITAL OUTLAY FUND (310)</b>	<b>ACCOUNT BALANCE</b>
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ASSETS	
CASH IN BANK - GENERAL FUND	229,346.28
TOTAL ASSETS	229,346.28
FUND BALANCE	
RESTRICTED - OTHER	-197,962.27
RESTRICTED-SFCC ESCROW-CURRENT	-31,384.01
TOTAL FUND BALANCE FOR FUND 310	-229,346.28

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<b>BUILDING FUND (5 CENT LEVY) (320)</b>	<b>ACCOUNT BALANCE</b>
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ASSETS	
CASH IN BANK - GENERAL FUND	3,061.93
TOTAL ASSETS	3,061.93
FUND BALANCE	
RESTRICTED - OTHER	-62.22
RESTRICTED-SFCC ESCROW-CURRENT	-2,999.71
TOTAL FUND BALANCE FOR FUND 320	-3,061.93

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<b>CONSTRUCTION FUND (360)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
CASH IN BANK - GENERAL FUND	7,846,453.81
TOTAL ASSETS	7,846,453.81
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-52,383.68
TOTAL LIABILITIES	-52,383.68
<b>FUND BALANCE</b>	
RESTRICTED-FUTURE CONSTR BG-1	-7,794,070.13
TOTAL FUND BALANCE FOR FUND 360	-7,794,070.13

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<b>FOOD SERVICE FUND (51)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
CASH IN BANK - GENERAL FUND	863,986.82
ACCOUNTS RECEIVABLE	602,677.55
INVENTORIES FOR CONSUMPTION	49,849.31
DEFERRED OUTFLOW OPEB	114,587.00
DEFERRED OUTFLOW PENSION	327,371.00
TOTAL ASSETS	1,958,471.68
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-71,832.07
UNFUNDED PENSION OPEB	-304,761.00
UNFUNDED PENSION	-1,274,678.00
DEFERRED INFLOW OPEB	-120,753.00
DEFERRED INFLOW PENSION	-71,716.00
TOTAL LIABILITIES	-1,843,740.07
<b>FUND BALANCE</b>	
RESTRICTED-OTHER OPEB	310,927.00
RESTRICTED-OTHER PENSION	1,019,023.00
RESTRICTED NET POSITION	-1,440,144.19
UNASSIGNED FUND BALANCE	-4,537.42
TOTAL FUND BALANCE FOR FUND 51	-114,731.61

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<b>AFTER SCHOOL DAY CARE FUND (52)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
CASH IN BANK - GENERAL FUND	63,546.44
DEFERRED OUTFLOW OPEB	4,267.00
DEFERRED OUTFLOW PENSION	12,191.00
TOTAL ASSETS	80,004.44
<b>LIABILITIES</b>	
UNFUNDED PENSION OPEB	-11,349.00
UNFUNDED PENSION	-47,468.00
DEFERRED INFLOW OPEB	-4,497.00
DEFERRED INFLOW PENSION	-2,671.00
TOTAL LIABILITIES	-65,985.00
<b>FUND BALANCE</b>	
RESTRICTED-OTHER OPEB	11,579.00
RESTRICTED-OTHER PENSION	37,948.00
RESTRICTED NET POSITION	-63,546.44
TOTAL FUND BALANCE FOR FUND 52	-14,019.44



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<b>GOVERNMENTAL ASSETS (8)</b>		<b>ACCOUNT BALANCE</b>
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ASSETS		
LAND		4,797,250.07
LAND IMPROVEMENTS		1,927,458.06
ACCUM DEPR - LAND IMPROVEMENTS		-899,917.05
BUILDINGS & BUILDING IMPROVE.		87,564,895.24
ACCUM DEPR - BUILDINGS		-40,849,076.89
TECHNOLOGY EQUIPMENT		11,081,619.54
ACCUM DEPR - TECH EQUIPMENT		-10,469,977.36
VEHICLES		11,382,448.32
ACCUM DEPR - VEHICLES		-8,543,441.91
GENERAL EQUIPMENT		3,336,993.92
ACCUM DEPR - GENERAL EQUIPMENT		-2,939,340.03
CONSTRUCTION WORK IN PROGRESS		64,563,198.31
INFRASTRUCTURE		6,789,261.24
ACCUM DEPR - INFRASTRUCTURE		-5,695,344.00
TOTAL ASSETS		122,046,027.46
FUND BALANCE		
INVESTMENTS IN GOVT ASSETS		-122,046,027.46
TOTAL FUND BALANCE FOR FUND 8		-122,046,027.46

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<b>FOOD SERVICE FIXED ASSETS (81)</b>	<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>	
BUILDINGS & BUILDING IMPROVE.	1,592,931.85
ACCUM DEPR - BUILDINGS	-1,025,848.80
TECHNOLOGY EQUIPMENT	43,018.68
ACCUM DEPR - TECH EQUIPMENT	-42,723.51
GENERAL EQUIPMENT	1,560,973.83
ACCUM DEPR - GENERAL EQUIPMENT	-1,472,322.34
TOTAL ASSETS	656,029.71
<b>FUND BALANCE</b>	
INVESTMENT IN BUSINESS ASSETS	-656,029.71
TOTAL FUND BALANCE FOR FUND 81	-656,029.71

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FOOD SERVICE FIXED ASSETS (81)

ACCOUNT  
BALANCE

\*\* END OF REPORT - Generated by Tiffany Warrix \*\*