

08/17/2020 17:31
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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	443,486.24	4,569,975.66
10	6102	CASH IN PAYROLL CLEARING ACCT	35,245.24	323,940.08
10	6153	ACCOUNTS RECEIVABLE	-400,761.08	80,826.23
TOTAL ASSETS			<u>77,970.40</u>	<u>4,974,741.97</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	114,214.00	-32,226.45
10	7461	ACCR SALARIES & BENEFIT PAYABLE	4.93	-328,735.66
10	7603	PURCHASE OBLIGATIONS	281,583.83	281,583.83
TOTAL LIABILITIES			<u>395,802.76</u>	<u>-79,378.28</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,387,364.49	-5,387,364.49
10	7602	EXPENDITURES CONTROL	783,190.78	783,190.78
10	8741	COMMITTED - SITE-BASED CFWD	131,656.00	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-281,583.83	-281,583.83
10	8770	UNASSIGNED FUND BALANCE	4,280,328.38	-9,606.15
TOTAL FUND BALANCE			<u>-473,773.16</u>	<u>-4,895,363.69</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -77,970.40 =====</u>	<u>===== -4,974,741.97 =====</u>

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	162,053.08	338,635.18
20	6153	ACCOUNTS RECEIVABLE	-436,980.84	.00
		TOTAL ASSETS	-274,927.76	338,635.18
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	50,022.07	-7,521.47
20	7481	Advances from Grantors	556,019.40	.00
20	7603	PURCHASE OBLIGATIONS	82,373.94	82,373.94
		TOTAL LIABILITIES	688,415.41	74,852.47
FUND BALANCE				
20	6302	REVENUES CONTROL	-464,775.01	-464,775.01
20	7602	EXPENDITURES CONTROL	133,661.30	133,661.30
20	8753	ASSIGNED-PURCH OBL - CURRENT	-82,373.94	-82,373.94
		TOTAL FUND BALANCE	-413,487.65	-413,487.65
		TOTAL LIABILITIES + FUND BALANCE	274,927.76	-338,635.18

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-760.34	83,450.58
		TOTAL ASSETS	-760.34	83,450.58
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	911.63	.00
21	7603	PURCHASE OBLIGATIONS	294.11	294.11
		TOTAL LIABILITIES	1,205.74	294.11
FUND BALANCE				
21	6302	REVENUES CONTROL	-83,450.58	-83,450.58
21	8740	COMMITTED FUND BALANCE	83,299.29	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-294.11	-294.11
		TOTAL FUND BALANCE	-445.40	-83,744.69
		TOTAL LIABILITIES + FUND BALANCE	760.34	-83,450.58

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	134,679.00	174,798.73
	TOTAL ASSETS		134,679.00	174,798.73
FUND BALANCE				
31	6302	REVENUES CONTROL	-134,679.00	-134,679.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,522.00
31	8737	RESTRICTED - OTHER	.00	-3,154.95
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-26,442.78
	TOTAL FUND BALANCE		-134,679.00	-174,798.73
TOTAL LIABILITIES + FUND BALANCE			-134,679.00	-174,798.73

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	13,276.59	13,276.59
	TOTAL ASSETS		<u>13,276.59</u>	<u>13,276.59</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-399,796.00	-399,796.00
32	7602	EXPENDITURES CONTROL	386,519.41	386,519.41
	TOTAL FUND BALANCE		<u>-13,276.59</u>	<u>-13,276.59</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-13,276.59</u>	<u>=====</u> <u>-13,276.59</u>

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-459,880.03	2,532,935.68
		TOTAL ASSETS	-459,880.03	2,532,935.68
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	389,966.44	-74,783.00
		TOTAL LIABILITIES	389,966.44	-74,783.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,869.41	-4,869.41
36	7602	EXPENDITURES CONTROL	74,783.00	74,783.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,528,066.27
		TOTAL FUND BALANCE	69,913.59	-2,458,152.68
		TOTAL LIABILITIES + FUND BALANCE	=====459,880.03=====	===== -2,532,935.68 =====

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	31,368.00
		TOTAL ASSETS	.00	31,368.00
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-386,519.41	-386,519.41
40	7602	EXPENDITURES CONTROL	386,519.41	386,519.41
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,955.00
		TOTAL FUND BALANCE	.00	-3,955.00
TOTAL LIABILITIES + FUND BALANCE			.00	-31,368.00

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	247,653.38	611,747.07
51	6104	PETTY CASH	.00	777.00
51	6111	INVESTMENTS	-55,818.54	-144,107.65
51	6153	ACCOUNTS RECEIVABLE	-247,159.70	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	53,114.38
51	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	134,283.79
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	340,202.20
TOTAL ASSETS			-55,324.86	996,016.79
LIABILITIES				
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-459,312.35
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,523,396.92
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-94,746.29
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-44,803.88
TOTAL LIABILITIES			.00	-2,122,259.44
FUND BALANCE				
51	6302	REVENUES CONTROL	-577,349.34	-577,349.34
51	7602	EXPENDITURES CONTROL	55,818.54	55,818.54
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	419,774.85
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,227,998.60
51	8739	RESTRICTED-NET ASSETS	576,855.66	.00
TOTAL FUND BALANCE			55,324.86	1,126,242.65
TOTAL LIABILITIES + FUND BALANCE			<u>55,324.86</u>	<u>-996,016.79</u>

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,071.29	36,456.69
52	6153	ACCOUNTS RECEIVABLE	-9,861.25	1,612.50
TOTAL ASSETS			-14,932.54	38,069.19
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	2,094.81	.00
TOTAL LIABILITIES			2,094.81	.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-49,955.67	-49,955.67
52	7602	EXPENDITURES CONTROL	13,820.73	13,820.73
52	8739	RESTRICTED-NET ASSETS	48,972.67	.00
52	8770	UNASSIGNED FUND BALANCE	.00	-1,934.25
TOTAL FUND BALANCE			12,837.73	-38,069.19
TOTAL LIABILITIES + FUND BALANCE			14,932.54	-38,069.19

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 10
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	1,207.77	109,973.61
70	6153	ACCOUNTS RECEIVABLE	-1,000.00	.00
70	7421	ACCOUNTS PAYABLE	-2,000.00	-2,000.00
TOTAL ASSETS			-1,792.23	107,973.61
FUND BALANCE				
70	6302	REVENUES CONTROL	-109,973.61	-109,973.61
70	7602	EXPENDITURES CONTROL	2,000.00	2,000.00
70	8739	RESTRICTED-NET ASSETS	109,765.84	.00
TOTAL FUND BALANCE			1,792.23	-107,973.61
TOTAL LIABILITIES + FUND BALANCE			<u>1,792.23</u>	<u>-107,973.61</u>

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 11
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	2,125,034.40
80	6211	LAND IMPROVEMENTS	.00	19,450.00
80	6212	ACCUM DEPRE-LAND IMPROVEMENTS	.00	-12,913.78
80	6221	BUILDINGS & BUILDING IMPROVE	.00	120,870,089.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-55,387,472.84
80	6231	TECHNOLOGY EQUIPMENT	.00	4,127,281.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,707,910.93
80	6241	VEHICLES	.00	4,296,919.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,881,842.18
80	6251	GENERAL	.00	1,557,975.92
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,510,785.84
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-74,330.38
TOTAL ASSETS			.00	68,520,210.68
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-68,520,210.68
TOTAL FUND BALANCE			.00	-68,520,210.68
TOTAL LIABILITIES + FUND BALANCE			.00	-68,520,210.68

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 12
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BUILDING IMPROVE	.00	63,756.00
81	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-34,640.76
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6241	VEHICLES	.00	27,706.00
81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-4,155.90
81	6251	GENERAL	.00	1,972,664.26
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-998,434.92
TOTAL ASSETS			.00	1,026,894.68
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,026,894.68
TOTAL FUND BALANCE			.00	-1,026,894.68
TOTAL LIABILITIES + FUND BALANCE			.00	-1,026,894.68

08/17/2020 17:31
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

P 13
gibalsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	633,699.83
90	6304	AMT RETIRE LONG-TERM DEBT	.00	49,463,760.30
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,668.46
TOTAL ASSETS			.00	50,106,128.59
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-339,190.36
90	7511	LONG TERM BONDS PAYABLE	.00	-49,385,403.00
90	7551	COMPENSATED ABSENCES	.00	-365,001.73
90	7590	OTHER LONG-TERM LIABILITIES	.00	-16,533.50
TOTAL LIABILITIES			.00	-50,106,128.59
TOTAL LIABILITIES + FUND BALANCE			.00	-50,106,128.59
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