

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,547,455.85	4,125,781.82
10	6102	CASH IN PAYROLL CLEARING ACCT	622.90	288,694.84
10	6153	ACCOUNTS RECEIVABLE	265,690.37	265,690.37
TOTAL ASSETS			-1,281,142.58	4,680,167.03
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-97,795.04	-97,795.04
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-38,091.52	-328,740.59
10	7603	PURCHASE OBLIGATIONS	-147,293.94	.00
TOTAL LIABILITIES			-283,180.50	-426,535.63
FUND BALANCE				
10	6302	REVENUES CONTROL	-10,651,458.94	-36,435,125.81
10	7602	EXPENDITURES CONTROL	12,068,488.08	32,181,494.41
10	8753	ASSIGNED-PURCH OBL - CURRENT	147,293.94	.00
TOTAL FUND BALANCE			1,564,323.08	-4,253,631.40
TOTAL LIABILITIES + FUND BALANCE			===== 1,281,142.58 =====	===== -4,680,167.03 =====

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-87,298.02	177,504.70
		TOTAL ASSETS	-87,298.02	177,504.70
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-32,686.26	-32,905.17
20	7603	PURCHASE OBLIGATIONS	-26,289.70	.00
		TOTAL LIABILITIES	-58,975.96	-32,905.17
FUND BALANCE				
20	6302	REVENUES CONTROL	-820,639.37	-6,091,093.24
20	7602	EXPENDITURES CONTROL	940,623.65	5,946,493.71
20	8753	ASSIGNED-PURCH OBL - CURRENT	26,289.70	.00
		TOTAL FUND BALANCE	146,273.98	-144,599.53
TOTAL LIABILITIES + FUND BALANCE			87,298.02	-177,504.70

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	442.13	84,210.92
		TOTAL ASSETS	442.13	84,210.92
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-911.63	-911.63
21	7603	PURCHASE OBLIGATIONS	-4,776.53	.00
		TOTAL LIABILITIES	-5,688.16	-911.63
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,401.43	-142,331.69
21	7602	EXPENDITURES CONTROL	1,870.93	59,032.40
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,776.53	.00
		TOTAL FUND BALANCE	5,246.03	-83,299.29
TOTAL LIABILITIES + FUND BALANCE			-442.13	-84,210.92

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-144,424.05	40,119.73
	TOTAL ASSETS		-144,424.05	40,119.73
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-281,370.00
31	7602	EXPENDITURES CONTROL	144,424.05	278,215.05
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,522.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-26,442.78
	TOTAL FUND BALANCE		144,424.05	-40,119.73
TOTAL LIABILITIES + FUND BALANCE			<u>144,424.05</u>	<u>-40,119.73</u>

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	-357,740.00	-2,346,620.00
32	7602	EXPENDITURES CONTROL	357,740.00	2,346,620.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-166,833.04	2,992,815.71
		TOTAL ASSETS	-166,833.04	2,992,815.71
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-464,749.44	-464,749.44
		TOTAL LIABILITIES	-464,749.44	-464,749.44
FUND BALANCE				
36	6302	REVENUES CONTROL	-5,556.62	-5,148,146.14
36	7602	EXPENDITURES CONTROL	637,139.10	3,225,938.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-605,858.74
		TOTAL FUND BALANCE	631,582.48	-2,528,066.27
		TOTAL LIABILITIES + FUND BALANCE	166,833.04	-2,992,815.71

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	347,164.05	31,368.00
		TOTAL ASSETS	347,164.05	31,368.00
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-2,264,334.49	-4,387,005.49
40	7602	EXPENDITURES CONTROL	1,917,170.44	4,387,005.49
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,955.00
		TOTAL FUND BALANCE	-347,164.05	-3,955.00
		TOTAL LIABILITIES + FUND BALANCE	-347,164.05	-31,368.00

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	324.00	364,093.69
51	6104	PETTY CASH	.00	777.00
51	6111	INVESTMENTS	-236,189.93	-88,289.11
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			-235,865.93	804,181.95
LIABILITIES				
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-459,312.35
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,523,396.92
51	7603	PURCHASE OBLIGATIONS	-113.40	.00
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-94,746.29
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-44,803.88
TOTAL LIABILITIES			-113.40	-2,122,259.44
FUND BALANCE				
51	6302	REVENUES CONTROL	-145,613.06	-2,543,027.06
51	7602	EXPENDITURES CONTROL	381,478.99	2,213,331.10
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	419,774.85
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,227,998.60
51	8753	ASSIGNED-PURCH OBL - CURRENT	113.40	.00
TOTAL FUND BALANCE			235,979.33	1,318,077.49
TOTAL LIABILITIES + FUND BALANCE			<u>235,865.93</u>	<u>-804,181.95</u>

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-30,348.00	51,067.48
		TOTAL ASSETS	-30,348.00	51,067.48
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-2,094.81	-2,094.81
52	7603	PURCHASE OBLIGATIONS	-75.00	.00
		TOTAL LIABILITIES	-2,169.81	-2,094.81
FUND BALANCE				
52	6302	REVENUES CONTROL	-90,294.71	-521,494.94
52	7602	EXPENDITURES CONTROL	122,737.52	472,508.62
52	8739	RESTRICTED-NET ASSETS	.00	13.65
52	8753	ASSIGNED-PURCH OBL - CURRENT	75.00	.00
		TOTAL FUND BALANCE	32,517.81	-48,972.67
TOTAL LIABILITIES + FUND BALANCE			30,348.00	-51,067.48

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

P 10
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	200.69	108,765.84
	TOTAL ASSETS		200.69	108,765.84
FUND BALANCE				
70	6302	REVENUES CONTROL	-200.69	-110,765.84
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-200.69	-108,765.84
TOTAL LIABILITIES + FUND BALANCE			<u>-200.69</u>	<u>-108,765.84</u>

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

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

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

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

07/21/2020 14:22
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 12

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	50,487.58	49,463,760.30
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,668.46
TOTAL ASSETS			50,487.58	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	-67,019.58	-365,001.73
90	7590	OTHER LONG-TERM LIABILITIES	16,532.00	-16,533.50
TOTAL LIABILITIES			-50,487.58	-50,106,128.59
TOTAL LIABILITIES + FUND BALANCE			-50,487.58	-50,106,128.59

** END OF REPORT - Generated by Scott Burchett **