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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-191,057.98	5,361,110.87
10	6102	CASH IN PAYROLL CLEARING ACCT	-196.78	288,146.25
TOTAL ASSETS			-191,254.76	5,649,257.12
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-290,649.07
10	7603	PURCHASE OBLIGATIONS	-5,532.91	223,990.42
TOTAL LIABILITIES			-5,532.91	-66,658.65
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,471,124.07	-24,013,960.48
10	7602	EXPENDITURES CONTROL	1,662,378.83	18,624,570.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	5,532.91	-223,990.42
10	8770	UNASSIGNED FUND BALANCE	.00	30,782.31
TOTAL FUND BALANCE			196,787.67	-5,582,598.47
TOTAL LIABILITIES + FUND BALANCE			191,254.76	-5,649,257.12

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	489,745.90	518,832.92
		TOTAL ASSETS	489,745.90	518,832.92
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	-218.91
20	7603	PURCHASE OBLIGATIONS	5,103.06	52,187.31
		TOTAL LIABILITIES	5,103.06	51,968.40
FUND BALANCE				
20	6302	REVENUES CONTROL	-855,400.85	-4,949,775.38
20	7602	EXPENDITURES CONTROL	365,654.95	4,431,161.37
20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,103.06	-52,187.31
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,500.00
20	8770	UNASSIGNED FUND BALANCE	.00	-9,500.00
		TOTAL FUND BALANCE	-494,848.96	-570,801.32
		TOTAL LIABILITIES + FUND BALANCE	-489,745.90	-518,832.92

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	1,416.44	86,538.63
		TOTAL ASSETS	<u>1,416.44</u>	<u>86,538.63</u>
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	1,800.97	8,010.74
		TOTAL LIABILITIES	<u>1,800.97</u>	<u>8,010.74</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,473.53	-140,032.86
21	7602	EXPENDITURES CONTROL	57.09	53,494.23
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,800.97	-8,010.74
		TOTAL FUND BALANCE	<u>-3,217.41</u>	<u>-94,549.37</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-1,416.44</u></u>	<u><u>-86,538.63</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	36,964.78
	TOTAL ASSETS		.00	36,964.78
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-133,791.00
31	7602	EXPENDITURES CONTROL	.00	133,791.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,522.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-26,442.78
	TOTAL FUND BALANCE		.00	-36,964.78
TOTAL LIABILITIES + FUND BALANCE			.00	-36,964.78

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,988,880.00
32	7602	EXPENDITURES CONTROL	.00	1,988,880.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-399,842.38	4,153,849.63
	TOTAL ASSETS		-399,842.38	4,153,849.63
FUND BALANCE				
36	6302	REVENUES CONTROL	-7,765.59	-5,136,514.17
36	7602	EXPENDITURES CONTROL	407,607.97	1,588,523.28
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-605,858.74
	TOTAL FUND BALANCE		399,842.38	-4,153,849.63
TOTAL LIABILITIES + FUND BALANCE			399,842.38	-4,153,849.63

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-60,125.93	-315,796.05
		TOTAL ASSETS	-60,125.93	-315,796.05
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,122,671.00
40	7602	EXPENDITURES CONTROL	60,125.93	2,469,835.05
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,955.00
		TOTAL FUND BALANCE	60,125.93	343,209.05
		TOTAL LIABILITIES + FUND BALANCE	60,125.93	315,796.05

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	175,576.23	836,135.83
51	6104	PETTY CASH	.00	777.00
51	6111	INVESTMENTS	-186,350.47	-344,328.05
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			-10,774.24	1,020,185.15
LIABILITIES				
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-459,312.35
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,523,396.92
51	7603	PURCHASE OBLIGATIONS	-6,850.00	113.40
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-94,746.29
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-44,803.88
TOTAL LIABILITIES			-6,850.00	-2,122,146.04
FUND BALANCE				
51	6302	REVENUES CONTROL	-174,751.23	-2,169,495.54
51	7602	EXPENDITURES CONTROL	185,525.47	1,623,796.38
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	6,850.00	-113.40
TOTAL FUND BALANCE			17,624.24	1,101,960.89
TOTAL LIABILITIES + FUND BALANCE			10,774.24	-1,020,185.15

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-6,411.25	87,962.29
	TOTAL ASSETS		-6,411.25	87,962.29
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	2,804.05	4,109.05
	TOTAL LIABILITIES		2,804.05	4,109.05
FUND BALANCE				
52	6302	REVENUES CONTROL	-13,672.25	-414,611.23
52	7602	EXPENDITURES CONTROL	20,083.50	326,635.29
52	8739	RESTRICTED-NET ASSETS	.00	13.65
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,804.05	-4,109.05
	TOTAL FUND BALANCE		3,607.20	-92,071.34
TOTAL LIABILITIES + FUND BALANCE			6,411.25	-87,962.29

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	199.93	107,358.17
	TOTAL ASSETS		199.93	107,358.17
FUND BALANCE				
70	6302	REVENUES CONTROL	-199.93	-109,358.17
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-199.93	-107,358.17
TOTAL LIABILITIES + FUND BALANCE			<u>-199.93</u>	<u>-107,358.17</u>

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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 DEPTECHNOLGY 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 DEPTECHNOLGY EQUIP	.00	-1,510,785.84
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTECHNOLGY EQUIP	.00	-74,330.38
TOTAL ASSETS			.00	68,520,210.68
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL ASSETS	.00	-68,520,210.68
TOTAL FUND BALANCE			.00	-68,520,210.68
TOTAL LIABILITIES + FUND BALANCE			.00	-68,520,210.68

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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

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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	49,413,272.72
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,668.46
TOTAL ASSETS			.00	50,055,641.01
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	-297,982.15
90	7590	OTHER LONG-TERM LIABILITIES	.00	-33,065.50
TOTAL LIABILITIES			.00	-50,055,641.01
TOTAL LIABILITIES + FUND BALANCE			.00	-50,055,641.01
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