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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-468,322.47	4,101,653.19
10	6102	CASH IN PAYROLL CLEARING ACCT	2,658.46	326,598.54
10	6153	ACCOUNTS RECEIVABLE	-81,337.61	.00
TOTAL ASSETS			-547,001.62	4,428,251.73
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	5,313.85	-26,912.60
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-31,811.58	-360,547.24
10	7469	LOCAL TAX WITHHELD PAYABLE	42.14	42.14
10	7471	FEDERAL TAX WITHHELD PAYABLE	16.22	16.22
10	7472	FICA WITHHELD PAYABLE	536.20	536.20
10	7473	STATE TAX WITHHELD PAYABLE	108.64	108.64
10	7475	CERS WITHHELD PAYABLE	1,130.30	1,130.30
10	7603	PURCHASE OBLIGATIONS	280,632.50	562,216.33
TOTAL LIABILITIES			255,968.27	176,589.99
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,177,155.11	-6,574,637.13
10	7602	EXPENDITURES CONTROL	1,748,820.96	2,532,011.74
10	8753	ASSIGNED-PURCH OBL - CURRENT	-280,632.50	-562,216.33
TOTAL FUND BALANCE			291,033.35	-4,604,841.72
TOTAL LIABILITIES + FUND BALANCE			=====547,001.62=====	===== -4,428,251.73 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-187,675.77	150,959.41
		TOTAL ASSETS	-187,675.77	150,959.41
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-10,023.58	-17,545.05
20	7603	PURCHASE OBLIGATIONS	157,464.28	239,838.22
		TOTAL LIABILITIES	147,440.70	222,293.17
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-321,501.50	-786,276.51
20	7602	EXPENDITURES CONTROL	519,200.85	652,862.15
20	8753	ASSIGNED-PURCH OBL - CURRENT	-157,464.28	-239,838.22
		TOTAL FUND BALANCE	40,235.07	-373,252.58
TOTAL LIABILITIES + FUND BALANCE			187,675.77	-150,959.41

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	3,537.08	86,987.66
		TOTAL ASSETS	3,537.08	86,987.66
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	544.85	838.96
		TOTAL LIABILITIES	544.85	838.96
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-3,716.19	-87,166.77
21	7602	EXPENDITURES CONTROL	179.11	179.11
21	8753	ASSIGNED-PURCH OBL - CURRENT	-544.85	-838.96
		TOTAL FUND BALANCE	-4,081.93	-87,826.62
		TOTAL LIABILITIES + FUND BALANCE	-3,537.08	-86,987.66

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	174,798.73
	TOTAL ASSETS		.00	174,798.73
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.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		.00	-174,798.73
TOTAL LIABILITIES + FUND BALANCE			.00	-174,798.73

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	.00	13,276.59
	TOTAL ASSETS		.00	13,276.59
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-399,796.00
32	7602	EXPENDITURES CONTROL	.00	386,519.41
	TOTAL FUND BALANCE		.00	-13,276.59
TOTAL LIABILITIES + FUND BALANCE			.00	-13,276.59

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,142,643.75	1,390,291.93
		TOTAL ASSETS	-1,142,643.75	1,390,291.93
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	74,783.00	.00
36	7603	PURCHASE OBLIGATIONS	20,780.00	20,780.00
		TOTAL LIABILITIES	95,563.00	20,780.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-2,670.69	-7,540.10
36	7602	EXPENDITURES CONTROL	1,070,531.44	1,145,314.44
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,528,066.27
36	8753	ASSIGNED-PURCH OBL - CURRENT	-20,780.00	-20,780.00
		TOTAL FUND BALANCE	1,047,080.75	-1,411,071.93
TOTAL LIABILITIES + FUND BALANCE			<u>1,142,643.75</u>	<u>-1,390,291.93</u>

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

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-400,235.84	211,511.23
51	6104	PETTY CASH	.00	777.00
51	6111	INVESTMENTS	334,183.96	190,076.31
51	6171	INVENTORIES FOR CONSUMPTION	.00	53,114.38
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	134,283.79
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	340,202.20
TOTAL ASSETS			-66,051.88	929,964.91
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIABILITIES	.00	-459,312.35
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,523,396.92
51	77000	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
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-50,129.91	-627,479.25
51	7602	EXPENDITURES CONTROL	116,181.79	172,000.33
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	419,774.85
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,227,998.60
TOTAL FUND BALANCE			66,051.88	1,192,294.53
TOTAL LIABILITIES + FUND BALANCE			=====66,051.88=====	===== -929,964.91 =====



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-17,653.39	18,803.30
52	6153	ACCOUNTS RECEIVABLE	-1,612.50	.00
TOTAL ASSETS			-19,265.89	18,803.30
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-11.94	-11.94
52	7603	PURCHASE OBLIGATIONS	4,289.81	4,289.81
TOTAL LIABILITIES			4,277.87	4,277.87
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-11,854.25	-63,744.17
52	7602	EXPENDITURES CONTROL	31,132.08	44,952.81
52	8753	ASSIGNED-PURCH OBL - CURRENT	-4,289.81	-4,289.81
TOTAL FUND BALANCE			14,988.02	-23,081.17
TOTAL LIABILITIES + FUND BALANCE			19,265.89	-18,803.30

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-1,793.75	108,179.86
70	7421	ACCOUNTS PAYABLE	2,000.00	.00
TOTAL ASSETS			206.25	108,179.86
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-206.25	-110,179.86
70	7602	EXPENDITURES CONTROL	.00	2,000.00
TOTAL FUND BALANCE			-206.25	-108,179.86
TOTAL LIABILITIES + FUND BALANCE			-206.25	-108,179.86

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>ASSETS</b>				
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
<b>LIABILITIES</b>				
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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\*\* END OF REPORT - Generated by Scott Burchett \*\*