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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,229,288.22	5,724,986.27
10	6102	CASH IN PAYROLL CLEARING ACCT	992,042.46	1,280,223.83
TOTAL ASSETS			-237,245.76	7,005,210.10
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	79,042.89	-14,746.34
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-290,649.07
10	7603	PURCHASE OBLIGATIONS	7,074.90	338,049.46
TOTAL LIABILITIES			86,117.79	32,654.05
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,700,621.47	-17,148,331.24
10	7602	EXPENDITURES CONTROL	1,858,824.34	10,417,734.24
10	8753	ASSIGNED-PURCH OBL - CURRENT	-7,074.90	-338,049.46
10	8770	UNASSIGNED FUND BALANCE	.00	30,782.31
TOTAL FUND BALANCE			151,127.97	-7,037,864.15
TOTAL LIABILITIES + FUND BALANCE			237,245.76	-7,005,210.10

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-260,452.94	-130,436.25
		TOTAL ASSETS	-260,452.94	-130,436.25
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-3,494.46	-22,069.75
20	7603	PURCHASE OBLIGATIONS	-28,689.26	37,962.10
		TOTAL LIABILITIES	-32,183.72	15,892.35
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-160,611.76	-2,566,220.01
20	7602	EXPENDITURES CONTROL	424,559.16	2,718,726.01
20	8753	ASSIGNED-PURCH OBL - CURRENT	28,689.26	-37,962.10
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,500.00
20	8770	UNASSIGNED FUND BALANCE	.00	-9,500.00
		TOTAL FUND BALANCE	292,636.66	114,543.90
		TOTAL LIABILITIES + FUND BALANCE	260,452.94	130,436.25

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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	713.66	91,278.99
		TOTAL ASSETS	<u>713.66</u>	<u>91,278.99</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	2,894.78	.00
21	7603	PURCHASE OBLIGATIONS	-1,615.50	8,199.79
		TOTAL LIABILITIES	<u>1,279.28</u>	<u>8,199.79</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-6,286.46	-134,885.41
21	7602	EXPENDITURES CONTROL	2,678.02	43,606.42
21	8753	ASSIGNED-PURCH OBL - CURRENT	1,615.50	-8,199.79
		TOTAL FUND BALANCE	<u>-1,992.94</u>	<u>-99,478.78</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-713.66</u></u>	<u><u>-91,278.99</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-87,625.14	36,964.78
	TOTAL ASSETS		-87,625.14	36,964.78
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-133,791.00
31	7602	EXPENDITURES CONTROL	87,625.14	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		87,625.14	-36,964.78
TOTAL LIABILITIES + FUND BALANCE			87,625.14	-36,964.78

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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	-1,624,972.00	.00
	TOTAL ASSETS		-1,624,972.00	.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,988,880.00
32	7602	EXPENDITURES CONTROL	1,624,972.00	1,988,880.00
	TOTAL FUND BALANCE		1,624,972.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====1,624,972.00=====	===== .00=====

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	4,940,974.42	5,380,900.85
	TOTAL ASSETS		4,940,974.42	5,380,900.85
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-5,100,385.08	-5,100,385.08
36	7602	EXPENDITURES CONTROL	159,410.66	325,342.97
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-605,858.74
	TOTAL FUND BALANCE		-4,940,974.42	-5,380,900.85
TOTAL LIABILITIES + FUND BALANCE			-4,940,974.42	-5,380,900.85

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-270,981.74	-239,613.26
		TOTAL ASSETS	-270,981.74	-239,613.26
<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	-1,712,597.14	-2,122,671.00
40	7602	EXPENDITURES CONTROL	1,983,578.88	2,393,652.26
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,955.00
		TOTAL FUND BALANCE	270,981.74	267,026.26
		TOTAL LIABILITIES + FUND BALANCE	270,981.74	239,613.26

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	168,947.68	501,950.23
51	6104	PETTY CASH	.00	777.00
51	6111	INVESTMENTS	-155,241.34	6,296.43
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			13,706.34	1,036,624.03
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	48.93	.00
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-459,312.35
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,523,396.92
51	7603	PURCHASE OBLIGATIONS	.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			48.93	-2,122,146.04
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-170,426.05	-1,433,828.46
51	7602	EXPENDITURES CONTROL	156,670.78	871,690.42
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	.00	-113.40
TOTAL FUND BALANCE			-13,755.27	1,085,522.01
TOTAL LIABILITIES + FUND BALANCE			-13,706.34	-1,036,624.03



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-17,182.14	152,152.30
	TOTAL ASSETS		-17,182.14	152,152.30
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-280.82	-345.16
52	7603	PURCHASE OBLIGATIONS	-100.00	605.00
	TOTAL LIABILITIES		-380.82	259.84
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-16,807.25	-346,707.44
52	7602	EXPENDITURES CONTROL	34,270.21	194,886.65
52	8739	RESTRICTED-NET ASSETS	.00	13.65
52	8753	ASSIGNED-PURCH OBL - CURRENT	100.00	-605.00
	TOTAL FUND BALANCE		17,562.96	-152,412.14
TOTAL LIABILITIES + FUND BALANCE			17,182.14	-152,152.30

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	205.03	106,554.07
	TOTAL ASSETS		205.03	106,554.07
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-205.03	-108,554.07
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-205.03	-106,554.07
TOTAL LIABILITIES + FUND BALANCE			<u>-205.03</u>	<u>-106,554.07</u>

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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	49,413,272.72
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,668.46
TOTAL ASSETS			.00	50,055,641.01
<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	-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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\*\* END OF REPORT - Generated by Scott Burchett \*\*