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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	639,365.80	4,365,562.03
10	6102	CASH IN PAYROLL CLEARING ACCT	-248,286.19	-1,285.04
10	6130	INTERFUND RECEIVABLES	-55,234.55	.00
10	6153	ACCOUNTS RECEIVABLE	-555,767.98	205,135.21
TOTAL ASSETS			-219,922.92	4,569,412.20
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	124,538.93	-34,513.13
10	7461	ACCR SALARIES & BENEFIT PAYABLE	247,904.79	.00
10	7603	PURCHASE OBLIGATIONS	346,415.79	346,527.75
TOTAL LIABILITIES			718,859.51	312,014.62
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,123,332.52	-1,123,332.52
10	7602	EXPENDITURES CONTROL	843,717.49	843,717.49
10	8741	COMMITTED - SITE-BASED CFWD	127,094.23	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-346,415.79	-346,527.75
10	8770	UNASSIGNED FUND BALANCE	.00	-4,255,284.04
TOTAL FUND BALANCE			-498,936.59	-4,881,426.82
TOTAL LIABILITIES + FUND BALANCE			219,922.92	-4,569,412.20

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	73,565.64	203,709.57
20	6153	ACCOUNTS RECEIVABLE	-253,734.29	.00
TOTAL ASSETS			-180,168.65	203,709.57
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-22,463.35	-30,548.00
20	7481	Advances from Grantors	375,793.57	.00
20	7603	PURCHASE OBLIGATIONS	45,434.68	54,934.68
TOTAL LIABILITIES			398,764.90	24,386.68
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-318,169.83	-318,169.83
20	7602	EXPENDITURES CONTROL	145,008.26	145,008.26
20	8753	ASSIGNED-PURCH OBL - CURRENT	-45,434.68	-54,934.68
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,500.00
20	8770	UNASSIGNED FUND BALANCE	.00	-9,500.00
TOTAL FUND BALANCE			-218,596.25	-228,096.25
TOTAL LIABILITIES + FUND BALANCE			180,168.65	-203,709.57

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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	-973.34	75,990.36
21	6153	ACCOUNTS RECEIVABLE	-500.00	.00
TOTAL ASSETS			-1,473.34	75,990.36
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	3,820.01	.00
21	7603	PURCHASE OBLIGATIONS	14,508.52	14,508.52
TOTAL LIABILITIES			18,328.53	14,508.52
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-73,790.36	-73,790.36
21	7602	EXPENDITURES CONTROL	-2,200.00	-2,200.00
21	8740	COMMITTED FUND BALANCE	73,643.69	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-14,508.52	-14,508.52
TOTAL FUND BALANCE			-16,855.19	-90,498.88
TOTAL LIABILITIES + FUND BALANCE			1,473.34	-75,990.36

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	99,051.00	136,015.78
	TOTAL ASSETS		99,051.00	136,015.78
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-133,791.00	-133,791.00
31	7602	EXPENDITURES CONTROL	34,740.00	34,740.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,522.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-26,442.78
	TOTAL FUND BALANCE		-99,051.00	-136,015.78
TOTAL LIABILITIES + FUND BALANCE			-99,051.00	-136,015.78

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-363,908.00	-363,908.00
32	7602	EXPENDITURES CONTROL	363,908.00	363,908.00
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
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,709.37	664,699.37
		TOTAL ASSETS	-1,709.37	664,699.37
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-14,165.69	-14,165.69
36	7603	PURCHASE OBLIGATIONS	39,606.24	39,606.24
		TOTAL LIABILITIES	25,440.55	25,440.55
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	15,875.06	15,875.06
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-666,408.74
36	8753	ASSIGNED-PURCH OBL - CURRENT	-39,606.24	-39,606.24
		TOTAL FUND BALANCE	-23,731.18	-690,139.92
TOTAL LIABILITIES + FUND BALANCE			1,709.37	-664,699.37

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.48	28,778.48
		TOTAL ASSETS	.48	28,778.48
<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	-398,648.00	-398,648.00
40	7602	EXPENDITURES CONTROL	398,647.52	398,647.52
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,365.00
		TOTAL FUND BALANCE	-.48	-1,365.48
		TOTAL LIABILITIES + FUND BALANCE	-.48	-28,778.48

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	222,795.90	524,824.01
51	6104	PETTY CASH	.00	427.00
51	6111	INVESTMENTS	-22,307.19	8,313.58
51	6153	ACCOUNTS RECEIVABLE	-221,760.89	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	53,114.38
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	148,648.38
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	535,700.73
TOTAL ASSETS			-21,272.18	1,271,028.08
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	9,066.16	.00
51	75410	UNFUNDED PENSION LIABILITIES	.00	-523,818.02
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,456,763.12
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-28,235.19
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-146,278.97
TOTAL LIABILITIES			9,066.16	-2,155,095.30
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-599,936.00	-599,936.00
51	7602	EXPENDITURES CONTROL	13,257.03	13,257.03
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	403,404.83
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,067,341.36
51	8739	RESTRICTED-NET ASSETS	598,884.99	.00
TOTAL FUND BALANCE			12,206.02	884,067.22
TOTAL LIABILITIES + FUND BALANCE			21,272.18	-1,271,028.08



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-9,757.90	-9,757.90
52	6153	ACCOUNTS RECEIVABLE	-57,078.68	.00
TOTAL ASSETS			-66,836.58	-9,757.90
<b>LIABILITIES</b>				
52	7400	INTERFUND PAYABLES	55,234.55	.00
52	7421	ACCOUNTS PAYABLE	152.69	-24.30
52	7603	PURCHASE OBLIGATIONS	299.99	299.99
TOTAL LIABILITIES			55,687.23	275.69
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-4,362.64	-4,362.64
52	7602	EXPENDITURES CONTROL	14,144.84	14,144.84
52	8739	RESTRICTED-NET ASSETS	1,667.14	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-299.99	-299.99
TOTAL FUND BALANCE			11,149.35	9,482.21
TOTAL LIABILITIES + FUND BALANCE			66,836.58	9,757.90

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-794.99	106,544.00
	TOTAL ASSETS		-794.99	106,544.00
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-107,544.00	-107,544.00
70	7602	EXPENDITURES CONTROL	1,000.00	1,000.00
70	8739	RESTRICTED-NET ASSETS	107,338.99	.00
	TOTAL FUND BALANCE		794.99	-106,544.00
TOTAL LIABILITIES + FUND BALANCE			794.99	-106,544.00

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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	-11,941.28
80	6221	BUILDINGS & BUILDING IMPROVE	.00	120,870,089.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-51,093,898.66
80	6231	TECHNOLOGY EQUIPMENT	.00	4,097,281.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,617,967.89
80	6241	VEHICLES	.00	4,258,595.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,785,066.18
80	6251	GENERAL	.00	1,458,598.82
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,440,007.04
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-69,394.60
TOTAL ASSETS			.00	72,909,489.88
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-72,909,489.88
TOTAL FUND BALANCE			.00	-72,909,489.88
TOTAL LIABILITIES + FUND BALANCE			.00	-72,909,489.88

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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	-32,090.52
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	.00	1,921,813.36
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-868,686.87
TOTAL ASSETS			.00	1,084,791.97
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,084,791.97
TOTAL FUND BALANCE			.00	-1,084,791.97
TOTAL LIABILITIES + FUND BALANCE			.00	-1,084,791.97

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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	683,492.48
90	6304	AMT RETIRE LONG-TERM DEBT	.00	52,265,623.88
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	20,321.80
TOTAL ASSETS			.00	52,969,438.16
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-352,151.12
90	7511	LONG TERM BONDS PAYABLE	.00	-52,284,499.00
90	7551	COMPENSATED ABSENCES	.00	-299,722.54
90	7590	OTHER LONG-TERM LIABILITIES	.00	-33,065.50
TOTAL LIABILITIES			.00	-52,969,438.16
TOTAL LIABILITIES + FUND BALANCE			.00	-52,969,438.16

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