

07/16/2019 13:38  
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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-1,210,357.85	3,781,430.78
10	6102	CASH IN PAYROLL CLEARING ACCT	30,655.62	33,968.18
10	6153	ACCOUNTS RECEIVABLE	510,651.89	510,651.89
TOTAL ASSETS			-669,050.34	4,326,050.85
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-68,819.04	-159,052.06
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-34,871.82	-34,871.82
10	7603	PURCHASE OBLIGATIONS	-202,622.02	15,353.08
TOTAL LIABILITIES			-306,312.88	-178,570.80
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,985,535.24	-27,731,162.49
10	7602	EXPENDITURES CONTROL	2,758,276.44	23,599,035.52
10	8753	ASSIGNED-PURCH OBL - CURRENT	202,622.02	-15,353.08
TOTAL FUND BALANCE			975,363.22	-4,147,480.05
TOTAL LIABILITIES + FUND BALANCE			=====669,050.34=====	===== -4,326,050.85=====

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-111,472.19	130,143.93
20	6153	ACCOUNTS RECEIVABLE	19,122.21	19,122.21
TOTAL ASSETS			-92,349.98	149,266.14
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-17,234.53	-8,084.65
20	7603	PURCHASE OBLIGATIONS	-32,533.47	18,049.00
TOTAL LIABILITIES			-49,768.00	9,964.35
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-744,006.03	-5,502,604.28
20	7602	EXPENDITURES CONTROL	853,590.54	5,361,422.79
20	8753	ASSIGNED-PURCH OBL - CURRENT	32,533.47	-18,049.00
TOTAL FUND BALANCE			142,117.98	-159,230.49
TOTAL LIABILITIES + FUND BALANCE			<u>92,349.98</u>	<u>-149,266.14</u>

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 3  
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-1,839.67	76,963.70
21	6153	ACCOUNTS RECEIVABLE	500.00	500.00
TOTAL ASSETS			-1,339.67	77,463.70
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	3,418.72	-3,820.01
21	7603	PURCHASE OBLIGATIONS	-5,025.24	1,015.94
TOTAL LIABILITIES			-1,606.52	-2,804.07
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-7,103.40	-149,454.93
21	7602	EXPENDITURES CONTROL	5,024.35	75,811.24
21	8753	ASSIGNED-PURCH OBL - CURRENT	5,025.24	-1,015.94
TOTAL FUND BALANCE			2,946.19	-74,659.63
TOTAL LIABILITIES + FUND BALANCE			1,339.67	-77,463.70

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-218,227.89	36,964.78
	TOTAL ASSETS		-218,227.89	36,964.78
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-272,147.00
31	7602	EXPENDITURES CONTROL	218,227.89	267,671.12
31	8737	RESTRICTED - OTHER	.00	-21,966.90
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		218,227.89	-36,964.78
TOTAL LIABILITIES + FUND BALANCE			218,227.89	-36,964.78

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-382,958.00	-2,269,708.00
32	7602	EXPENDITURES CONTROL	382,958.00	2,269,708.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-14,736.63	666,408.74
	TOTAL ASSETS		-14,736.63	666,408.74
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	33,490.00	38,821.00
	TOTAL LIABILITIES		33,490.00	38,821.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-735,000.00	-735,000.00
36	7602	EXPENDITURES CONTROL	749,736.63	801,866.26
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-733,275.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	-33,490.00	-38,821.00
	TOTAL FUND BALANCE		-18,753.37	-705,229.74
TOTAL LIABILITIES + FUND BALANCE			<u>14,736.63</u>	<u>-666,408.74</u>

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	476,185.89	28,778.00
		TOTAL ASSETS	476,185.89	28,778.00
<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	-2,436,420.43	-4,372,613.66
40	7602	EXPENDITURES CONTROL	1,960,234.54	4,372,613.66
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,365.00
		TOTAL FUND BALANCE	-476,185.89	-1,365.00
		TOTAL LIABILITIES + FUND BALANCE	-476,185.89	-28,778.00

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	20,439.60	302,028.11
51	6104	PETTY CASH	.00	427.00
51	6111	INVESTMENTS	-215,033.64	30,620.77
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,335.81
51	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	148,648.38
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	535,700.73
TOTAL ASSETS			-194,594.04	1,069,760.80
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-9,066.16	-9,066.16
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-523,818.02
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,456,763.12
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-28,235.19
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-146,278.97
TOTAL LIABILITIES			-9,066.16	-2,164,161.46
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-20,496.62	-2,358,799.72
51	7602	EXPENDITURES CONTROL	224,156.82	1,982,454.19
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	403,404.83
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,067,341.36
TOTAL FUND BALANCE			203,660.20	1,094,400.66
TOTAL LIABILITIES + FUND BALANCE			194,594.04	-1,069,760.80



07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 9  
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-15,601.65	-55,234.55
52	6153	ACCOUNTS RECEIVABLE	57,078.68	57,078.68
TOTAL ASSETS			41,477.03	1,844.13
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-21.62	-176.99
TOTAL LIABILITIES			-21.62	-176.99
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-75,599.60	-254,173.30
52	7602	EXPENDITURES CONTROL	34,144.19	252,506.16
TOTAL FUND BALANCE			-41,455.41	-1,667.14
TOTAL LIABILITIES + FUND BALANCE			-41,477.03	-1,844.13

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 10  
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	199.90	107,338.99
	TOTAL ASSETS		199.90	107,338.99
FUND BALANCE				
70	6302	REVENUES CONTROL	-199.90	-107,338.99
	TOTAL FUND BALANCE		-199.90	-107,338.99
TOTAL LIABILITIES + FUND BALANCE			-199.90	-107,338.99

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 11  
gibalsht

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

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 12  
gibalsht

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

07/16/2019 13:38  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 12

P 13  
gibalsht

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	52,294,520.98
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	20,321.80
TOTAL ASSETS			.00	52,998,335.26
<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	-312,087.64
90	7590	OTHER LONG-TERM LIABILITIES	.00	-49,597.50
TOTAL LIABILITIES			.00	-52,998,335.26
TOTAL LIABILITIES + FUND BALANCE			.00	-52,998,335.26
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