

12/09/2020 09:21
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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	3,704,209.61	7,110,371.18
10	6102	CASH IN PAYROLL CLEARING ACCT	171.18	32,020.10
TOTAL ASSETS			<u>3,704,380.79</u>	<u>7,142,391.28</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-40,091.87	-54,604.05
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-38,091.52
10	7603	PURCHASE OBLIGATIONS	-50,554.65	213,536.62
TOTAL LIABILITIES			<u>-90,646.52</u>	<u>120,841.05</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,640,628.12	-15,382,423.86
10	7602	EXPENDITURES CONTROL	1,976,339.20	8,318,215.97
10	8753	ASSIGNED-PURCH OBL - CURRENT	50,554.65	-213,536.62
10	8770	UNASSIGNED FUND BALANCE	.00	14,512.18
TOTAL FUND BALANCE			<u>-3,613,734.27</u>	<u>-7,263,232.33</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-3,704,380.79</u></u>	<u><u>-7,142,391.28</u></u>

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-27,890.80	20,446.69
		TOTAL ASSETS	-27,890.80	20,446.69
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	6,014.76	-4,644.97
20	7603	PURCHASE OBLIGATIONS	-38,768.35	98,054.73
		TOTAL LIABILITIES	-32,753.59	93,409.76
FUND BALANCE				
20	6302	REVENUES CONTROL	-389,228.21	-2,161,368.50
20	7602	EXPENDITURES CONTROL	411,104.25	2,145,566.78
20	8753	ASSIGNED-PURCH OBL - CURRENT	38,768.35	-98,054.73
		TOTAL FUND BALANCE	60,644.39	-113,856.45
TOTAL LIABILITIES + FUND BALANCE			27,890.80	-20,446.69

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-76.54	93,143.62
		TOTAL ASSETS	-76.54	93,143.62
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	.00	445.45
		TOTAL LIABILITIES	.00	445.45
FUND BALANCE				
21	6302	REVENUES CONTROL	-173.46	-97,501.49
21	7602	EXPENDITURES CONTROL	250.00	4,357.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-445.45
		TOTAL FUND BALANCE	76.54	-93,589.07
		TOTAL LIABILITIES + FUND BALANCE	76.54	-93,143.62

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	100,727.05
	TOTAL ASSETS		.00	100,727.05
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-134,679.00
31	7602	EXPENDITURES CONTROL	.00	74,071.68
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	-100,727.05
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -100,727.05

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1,690,184.00	1,690,184.00
		TOTAL ASSETS	<u>1,690,184.00</u>	<u>1,690,184.00</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,690,184.00	-2,089,980.00
32	7602	EXPENDITURES CONTROL	.00	399,796.00
		TOTAL FUND BALANCE	<u>-1,690,184.00</u>	<u>-1,690,184.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-1,690,184.00</u>	<u>=====</u> <u>-1,690,184.00</u>

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-37,404.86	542,223.57
	TOTAL ASSETS		-37,404.86	542,223.57
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	-30,955.13
36	7603	PURCHASE OBLIGATIONS	875.16	2,679.39
	TOTAL LIABILITIES		875.16	-28,275.74
FUND BALANCE				
36	6302	REVENUES CONTROL	-947.72	-12,031.88
36	7602	EXPENDITURES CONTROL	38,352.58	1,997,874.58
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,497,111.14
36	8753	ASSIGNED-PURCH OBL - CURRENT	-875.16	-2,679.39
	TOTAL FUND BALANCE		36,529.70	-513,947.83
TOTAL LIABILITIES + FUND BALANCE			<u>37,404.86</u>	<u>-542,223.57</u>

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	30,519.00
		TOTAL ASSETS	.00	30,519.00
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-473,867.68
40	7602	EXPENDITURES CONTROL	.00	473,867.68
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,106.00
		TOTAL FUND BALANCE	.00	-3,106.00
TOTAL LIABILITIES + FUND BALANCE			.00	-30,519.00

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	25,736.23	182,808.86
51	6104	PETTY CASH	.00	1,127.00
51	6111	INVESTMENTS	-58,623.25	28,994.76
51	6171	INVENTORIES FOR CONSUMPTION	.00	89,269.52
51	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	169,385.42
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	382,006.61
TOTAL ASSETS			-32,887.02	853,592.17
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-74,094.30
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-456,904.62
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,911,031.68
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-168,144.13
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-49,732.79
TOTAL LIABILITIES			.00	-2,659,907.52
FUND BALANCE				
51	6302	REVENUES CONTROL	-175,769.83	-929,455.95
51	7602	EXPENDITURES CONTROL	208,656.85	663,410.95
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	455,663.33
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,578,757.86
51	8739	RESTRICTED-NET ASSETS	.00	37,939.16
TOTAL FUND BALANCE			32,887.02	1,806,315.35
TOTAL LIABILITIES + FUND BALANCE			<u>32,887.02</u>	<u>-853,592.17</u>

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-22,871.12	-25,561.39
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	70,785.23
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	159,638.26
TOTAL ASSETS			-22,871.12	204,862.10
LIABILITIES				
52	75410	UNFUNDED PENSION LIABILITIES	.00	-190,937.77
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-798,609.57
52	7603	PURCHASE OBLIGATIONS	.00	4,209.99
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-70,266.50
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-20,782.87
TOTAL LIABILITIES			.00	-1,076,386.72
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,635.00	-91,088.07
52	7602	EXPENDITURES CONTROL	24,506.12	116,635.81
52	87370	RESTRICTED OTHER OPEB LIABIL	.00	190,419.04
52	8737P	FUND BAL FOR PENSION LIABIL	.00	659,754.18
52	8739	RESTRICTED-NET ASSETS	.00	13.65
52	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-4,209.99
TOTAL FUND BALANCE			22,871.12	871,524.62
TOTAL LIABILITIES + FUND BALANCE			=====22,871.12=====	===== -204,862.10=====

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 10
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	198.86	107,781.92
	TOTAL ASSETS		198.86	107,781.92
FUND BALANCE				
70	6302	REVENUES CONTROL	-198.86	-110,781.92
70	7602	EXPENDITURES CONTROL	.00	3,000.00
	TOTAL FUND BALANCE		-198.86	-107,781.92
TOTAL LIABILITIES + FUND BALANCE			<u>-198.86</u>	<u>-107,781.92</u>

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 11
gibalsht

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	-13,886.27
80	6221	BUILDINGS & BUILDING IMPROVE	.00	120,965,903.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-59,672,615.62
80	6231	TECHNOLOGY EQUIPMENT	.00	4,140,081.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,817,887.54
80	6241	VEHICLES	.00	5,096,928.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-4,116,353.33
80	6251	GENERAL	.00	1,617,059.12
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,583,012.17
80	6261	CONSTRUCT WORK IN PROGRESS	.00	3,358,402.02
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-79,266.18
	TOTAL ASSETS		.00	68,138,553.74
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-68,138,553.74
	TOTAL FUND BALANCE		.00	-68,138,553.74
TOTAL LIABILITIES + FUND BALANCE			.00	-68,138,553.74

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 12
gibalsht

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	-37,191.00
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	-9,697.10
81	6251	GENERAL	.00	1,987,339.26
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-1,117,744.16
TOTAL ASSETS			.00	914,169.00
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-914,169.00
TOTAL FUND BALANCE			.00	-914,169.00
TOTAL LIABILITIES + FUND BALANCE			.00	-914,169.00

12/09/2020 09:21
9045sbur

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 13
gibalsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	683,774.40
90	6304	AMT RETIRE LONG-TERM DEBT	.00	52,286,489.72
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	6,954.77
TOTAL ASSETS			.00	52,977,218.89
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-336,883.57
90	7511	LONG TERM BONDS PAYABLE	.00	-52,277,047.67
90	7551	COMPENSATED ABSENCES	.00	-346,754.15
90	7590	OTHER LONG-TERM LIABILITIES	.00	-16,533.50
TOTAL LIABILITIES			.00	-52,977,218.89
TOTAL LIABILITIES + FUND BALANCE			.00	-52,977,218.89
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** END OF REPORT - Generated by Scott Burchett **