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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-416,989.22	3,511,234.38
10	6102	CASH IN PAYROLL CLEARING ACCT	-955.39	288,235.99
TOTAL ASSETS			-417,944.61	3,799,470.37
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	99,252.02	369.10
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-290,649.07
10	7603	PURCHASE OBLIGATIONS	38,371.63	482,211.84
TOTAL LIABILITIES			137,623.65	191,931.87
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,467,282.41	-8,001,497.90
10	7602	EXPENDITURES CONTROL	1,785,975.00	4,461,525.19
10	8753	ASSIGNED-PURCH OBL - CURRENT	-38,371.63	-482,211.84
10	8770	UNASSIGNED FUND BALANCE	.00	30,782.31
TOTAL FUND BALANCE			280,320.96	-3,991,402.24
TOTAL LIABILITIES + FUND BALANCE			417,944.61	-3,799,470.37

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	206,837.99	128,920.49
		TOTAL ASSETS	206,837.99	128,920.49
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	16,584.25	-221.00
20	7603	PURCHASE OBLIGATIONS	-183,835.63	143,662.21
		TOTAL LIABILITIES	-167,251.38	143,441.21
FUND BALANCE				
20	6302	REVENUES CONTROL	-903,471.03	-1,420,811.56
20	7602	EXPENDITURES CONTROL	680,048.79	1,292,112.07
20	8753	ASSIGNED-PURCH OBL - CURRENT	183,835.63	-143,662.21
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	9,500.00
20	8770	UNASSIGNED FUND BALANCE	.00	-9,500.00
		TOTAL FUND BALANCE	-39,586.61	-272,361.70
		TOTAL LIABILITIES + FUND BALANCE	-206,837.99	-128,920.49

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	6,564.05	89,948.16
		TOTAL ASSETS	<u>6,564.05</u>	<u>89,948.16</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	1,898.87	.00
21	7603	PURCHASE OBLIGATIONS	27,071.87	38,271.82
		TOTAL LIABILITIES	<u>28,970.74</u>	<u>38,271.82</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-9,633.45	-95,279.43
21	7602	EXPENDITURES CONTROL	1,170.53	5,331.27
21	8753	ASSIGNED-PURCH OBL - CURRENT	-27,071.87	-38,271.82
		TOTAL FUND BALANCE	<u>-35,534.79</u>	<u>-128,219.98</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-6,564.05</u></u>	<u><u>-89,948.16</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-11,425.86	124,589.92
	TOTAL ASSETS		-11,425.86	124,589.92
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-133,791.00
31	7602	EXPENDITURES CONTROL	11,425.86	46,165.86
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,522.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-26,442.78
	TOTAL FUND BALANCE		11,425.86	-124,589.92
TOTAL LIABILITIES + FUND BALANCE			11,425.86	-124,589.92

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-363,908.00
32	7602	EXPENDITURES CONTROL	.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
ASSETS				
36	6101	CASH IN BANK	-14,536.35	494,745.82
		TOTAL ASSETS	-14,536.35	494,745.82
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	4,138.70	.00
36	7603	PURCHASE OBLIGATIONS	4,200.00	23,374.68
		TOTAL LIABILITIES	8,338.70	23,374.68
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	10,397.65	111,112.92
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-605,858.74
36	8753	ASSIGNED-PURCH OBL - CURRENT	-4,200.00	-23,374.68
		TOTAL FUND BALANCE	6,197.65	-518,120.50
TOTAL LIABILITIES + FUND BALANCE			14,536.35	-494,745.82

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	31,368.48
		TOTAL ASSETS	.00	31,368.48
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-11,425.86	-410,073.86
40	7602	EXPENDITURES CONTROL	11,425.86	410,073.38
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,955.00
		TOTAL FUND BALANCE	.00	-3,955.48
TOTAL LIABILITIES + FUND BALANCE			.00	-31,368.48

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	145,783.36	294,139.97
51	6104	PETTY CASH	.00	777.00
51	6111	INVESTMENTS	-201,468.17	113,352.16
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	418,441.20
TOTAL ASSETS			-55,684.81	1,014,108.50
LIABILITIES				
51	75410	UNFUNDED PENSION LIABILITIES	.00	-459,312.35
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,523,396.92
51	7603	PURCHASE OBLIGATIONS	113.40	113.40
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-94,746.29
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-123,042.88
TOTAL LIABILITIES			113.40	-2,200,385.04
FUND BALANCE				
51	6302	REVENUES CONTROL	-145,994.45	-770,363.36
51	7602	EXPENDITURES CONTROL	201,679.26	308,979.85
51	87370	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	-113.40	-113.40
TOTAL FUND BALANCE			55,571.41	1,186,276.54
TOTAL LIABILITIES + FUND BALANCE			<u>55,684.81</u>	<u>-1,014,108.50</u>

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-9,995.67	197,689.02
		TOTAL ASSETS	-9,995.67	197,689.02
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	406.27	.00
52	7603	PURCHASE OBLIGATIONS	14.99	344.99
		TOTAL LIABILITIES	421.26	344.99
FUND BALANCE				
52	6302	REVENUES CONTROL	-26,024.25	-285,086.94
52	7602	EXPENDITURES CONTROL	35,613.65	87,384.27
52	8739	RESTRICTED-NET ASSETS	.00	13.65
52	8753	ASSIGNED-PURCH OBL - CURRENT	-14.99	-344.99
		TOTAL FUND BALANCE	9,574.41	-198,034.01
		TOTAL LIABILITIES + FUND BALANCE	9,995.67	-197,689.02

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-802.70	105,946.71
	TOTAL ASSETS		-802.70	105,946.71
FUND BALANCE				
70	6302	REVENUES CONTROL	-197.30	-107,946.71
70	7602	EXPENDITURES CONTROL	1,000.00	2,000.00
	TOTAL FUND BALANCE		802.70	-105,946.71
TOTAL LIABILITIES + FUND BALANCE			<u>802.70</u>	<u>-105,946.71</u>

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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	-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
ASSETS				
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
ASSETS				
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
LIABILITIES				
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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