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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-191,647.49	3,337,191.12
10	6102	CASH IN PAYROLL CLEARING ACCT	11,348.22	18,953.51
TOTAL ASSETS			-180,299.27	3,356,144.63
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-50,312.01	-82,774.91
10	7603	PURCHASE OBLIGATIONS	-5,722.64	309,066.38
TOTAL LIABILITIES			-56,034.65	226,291.47
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,441,306.83	-5,713,764.00
10	7602	EXPENDITURES CONTROL	1,671,918.11	2,440,394.28
10	8753	ASSIGNED-PURCH OBL - CURRENT	5,722.64	-309,066.38
TOTAL FUND BALANCE			236,333.92	-3,582,436.10
TOTAL LIABILITIES + FUND BALANCE			180,299.27	-3,356,144.63

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-13,384.94	106,612.09
		TOTAL ASSETS	-13,384.94	106,612.09
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-18,040.94	-27,074.16
20	7603	PURCHASE OBLIGATIONS	77,295.47	516,878.06
		TOTAL LIABILITIES	59,254.53	489,803.90
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-389,565.49	-617,850.76
20	7602	EXPENDITURES CONTROL	420,991.37	538,312.83
20	8753	ASSIGNED-PURCH OBL - CURRENT	-77,295.47	-516,878.06
		TOTAL FUND BALANCE	-45,869.59	-596,415.99
TOTAL LIABILITIES + FUND BALANCE			13,384.94	-106,612.09

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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	5,153.77	72,482.63
		TOTAL ASSETS	<u>5,153.77</u>	<u>72,482.63</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-3,651.78	-3,651.78
21	7603	PURCHASE OBLIGATIONS	8,086.99	14,412.95
		TOTAL LIABILITIES	<u>4,435.21</u>	<u>10,761.17</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-7,615.17	-74,944.03
21	7602	EXPENDITURES CONTROL	6,113.18	6,113.18
21	8753	ASSIGNED-PURCH OBL - CURRENT	-8,086.99	-14,412.95
		TOTAL FUND BALANCE	<u>-9,588.98</u>	<u>-83,243.80</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-5,153.77</u></u>	<u><u>-72,482.63</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	.00	147,522.00
		TOTAL ASSETS	.00	147,522.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-137,000.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
		TOTAL FUND BALANCE	.00	-147,522.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -147,522.00

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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	-546,443.29	-662,997.71
	TOTAL ASSETS		-546,443.29	-662,997.71
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-310,950.00
32	7602	EXPENDITURES CONTROL	546,443.29	973,947.71
	TOTAL FUND BALANCE		546,443.29	662,997.71
TOTAL LIABILITIES + FUND BALANCE			<u>546,443.29</u>	<u>662,997.71</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,122,161.64	6,164,136.11
		TOTAL ASSETS	-1,122,161.64	6,164,136.11
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-3,124.00	-3,234.00
36	7603	PURCHASE OBLIGATIONS	54,305.03	74,168.76
		TOTAL LIABILITIES	51,181.03	70,934.76
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-2,009.24	-4,534.50
36	7602	EXPENDITURES CONTROL	1,127,294.88	1,086,460.20
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	-54,305.03	-74,168.76
		TOTAL FUND BALANCE	1,070,980.61	-6,235,070.87
TOTAL LIABILITIES + FUND BALANCE			<u>1,122,161.64</u>	<u>-6,164,136.11</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-546,443.29	-973,947.71
40	7602	EXPENDITURES CONTROL	546,443.29	973,947.71
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	15,736.16	146,763.55
51	6104	PETTY CASH	360.00	360.00
51	6111	INVESTMENTS	-73,987.49	426,629.44
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	188,757.81
TOTAL ASSETS			-57,891.33	813,928.59
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	4,507.01	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-990,443.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,615.41
TOTAL LIABILITIES			4,507.01	-997,059.12
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-16,277.25	-663,383.55
51	7602	EXPENDITURES CONTROL	69,661.57	89,630.56
51	8722	NONSPENDABLE-INVENTORIES	.00	-51,417.79
51	8737P	FUND BAL FOR PENSION LIABIL	.00	808,301.31
TOTAL FUND BALANCE			53,384.32	183,130.53
TOTAL LIABILITIES + FUND BALANCE			57,891.33	-813,928.59



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-20,503.21	-28,407.05
		TOTAL ASSETS	<u>-20,503.21</u>	<u>-28,407.05</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,599.00	-2,635.00
52	7602	EXPENDITURES CONTROL	22,102.21	31,042.05
		TOTAL FUND BALANCE	<u>20,503.21</u>	<u>28,407.05</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====20,503.21=====</u>	<u>=====28,407.05=====</u>

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	45.72	109,056.77
		TOTAL ASSETS	45.72	109,056.77
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.72	-109,056.77
		TOTAL FUND BALANCE	-45.72	-109,056.77
		TOTAL LIABILITIES + FUND BALANCE	-45.72	-109,056.77

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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 DEPRECIATION-INFRASTRUCT	.00	-10,968.79
80	6221	BUILDINGS & BUILDING IMPROVE	.00	96,098,918.96
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-49,897,670.15
80	6231	TECHNOLOGY EQUIPMENT	.00	3,678,143.47
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,595,426.86
80	6241	VEHICLES	.00	3,829,614.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,558,602.95
80	6251	GENERAL	.00	1,374,300.59
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,373,581.33
80	6261	CONSTRUCT WORK IN PROGRESS	.00	19,163,931.30
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-64,458.80
TOTAL ASSETS			.00	67,887,399.95
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-67,887,399.95
TOTAL FUND BALANCE			.00	-67,887,399.95
TOTAL LIABILITIES + FUND BALANCE			.00	-67,887,399.95

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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	-29,540.28
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	.00	1,346,736.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-811,437.92
TOTAL ASSETS			.00	569,514.37
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-569,514.37
TOTAL FUND BALANCE			.00	-569,514.37
TOTAL LIABILITIES + FUND BALANCE			.00	-569,514.37

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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	776,815.80
90	6304	AMT RETIRE LONG-TERM DEBT	.00	54,781,913.60
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	63,467.78
TOTAL ASSETS			.00	55,622,197.18
<b>LIABILITIES</b>				
90	7511	LONG TERM BONDS PAYABLE	.00	-55,155,033.00
90	7512	ACRETED INTEREST	.00	-49,895.56
90	7551	COMPENSATED ABSENCES	.00	-351,138.62
90	7590	OTHER LONG-TERM LIABILITIES	.00	-66,130.00
TOTAL LIABILITIES			.00	-55,622,197.18
TOTAL LIABILITIES + FUND BALANCE			.00	-55,622,197.18

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