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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-630,265.20	3,306,746.94
10	6102	CASH IN PAYROLL CLEARING ACCT	32.85	258.27
TOTAL ASSETS			-630,232.35	3,307,005.21
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	5,530.69	-65,001.46
10	7603	PURCHASE OBLIGATIONS	12,988.13	331,745.46
TOTAL LIABILITIES			18,518.82	266,744.00
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,149,115.80	-5,850,954.97
10	7602	EXPENDITURES CONTROL	1,773,817.46	2,608,951.22
10	8753	ASSIGNED-PURCH OBL - CURRENT	-12,988.13	-331,745.46
TOTAL FUND BALANCE			611,713.53	-3,573,749.21
TOTAL LIABILITIES + FUND BALANCE			<u>630,232.35</u>	<u>-3,307,005.21</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-239,981.52	32,584.80
		TOTAL ASSETS	-239,981.52	32,584.80
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	7,023.33	-10,551.31
20	7603	PURCHASE OBLIGATIONS	69,157.63	104,032.95
		TOTAL LIABILITIES	76,180.96	93,481.64
FUND BALANCE				
20	6302	REVENUES CONTROL	-227,762.65	-606,098.90
20	7602	EXPENDITURES CONTROL	460,720.84	584,065.41
20	8753	ASSIGNED-PURCH OBL - CURRENT	-69,157.63	-104,032.95
		TOTAL FUND BALANCE	163,800.56	-126,066.44
TOTAL LIABILITIES + FUND BALANCE			239,981.52	-32,584.80

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	2,422.16	70,962.97
		TOTAL ASSETS	<u>2,422.16</u>	<u>70,962.97</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	183.32	-410.68
21	7603	PURCHASE OBLIGATIONS	4,731.43	9,064.22
		TOTAL LIABILITIES	<u>4,914.75</u>	<u>8,653.54</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,378.12	-71,918.93
21	7602	EXPENDITURES CONTROL	772.64	1,366.64
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,731.43	-9,064.22
		TOTAL FUND BALANCE	<u>-7,336.91</u>	<u>-79,616.51</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-2,422.16</u></u>	<u><u>-70,962.97</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	130,560.81
	TOTAL ASSETS		.00	130,560.81
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-136,000.00
31	7602	EXPENDITURES CONTROL	.00	37,928.09
31	8737	RESTRICTED - OTHER	.00	-21,966.90
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		.00	-130,560.81
TOTAL LIABILITIES + FUND BALANCE			.00	-130,560.81

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-378,662.00
32	7602	EXPENDITURES CONTROL	.00	378,662.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-13,447.02	719,827.98
		TOTAL ASSETS	-13,447.02	719,827.98
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	6,976.54	-6,023.46
36	7603	PURCHASE OBLIGATIONS	-330.00	.00
		TOTAL LIABILITIES	6,646.54	-6,023.46
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	6,470.48	19,470.48
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-733,275.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	330.00	.00
		TOTAL FUND BALANCE	6,800.48	-713,804.52
TOTAL LIABILITIES + FUND BALANCE			13,447.02	-719,827.98

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	33,684.00
		TOTAL ASSETS	.00	33,684.00
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-416,590.09
40	7602	EXPENDITURES CONTROL	.00	416,590.09
40	8736	RESTRICTED - DEBT SERVICE	.00	-6,271.00
		TOTAL FUND BALANCE	.00	-6,271.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-33,684.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	21,424.23	379,936.75
51	6104	PETTY CASH	427.00	427.00
51	6111	INVESTMENTS	-121,406.77	170,872.76
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,335.81
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			-99,555.54	916,225.68
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	16,728.64	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7603	PURCHASE OBLIGATIONS	12,845.10	52,614.11
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			29,573.74	-1,155,379.21
FUND BALANCE				
51	6302	REVENUES CONTROL	-21,923.76	-738,521.19
51	7602	EXPENDITURES CONTROL	104,750.66	134,948.87
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
51	8753	ASSIGNED-PURCH OBL - CURRENT	-12,845.10	-52,614.11
TOTAL FUND BALANCE			69,981.80	239,153.53
TOTAL LIABILITIES + FUND BALANCE			99,555.54	-916,225.68

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-11,211.94	-18,593.06
	TOTAL ASSETS		-11,211.94	-18,593.06
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,465.12	-10,988.12
52	7602	EXPENDITURES CONTROL	20,677.06	29,581.18
	TOTAL FUND BALANCE		11,211.94	18,593.06
TOTAL LIABILITIES + FUND BALANCE			<u>11,211.94</u>	<u>18,593.06</u>

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	45.12	106,298.94
	TOTAL ASSETS		45.12	106,298.94
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.12	-106,298.94
	TOTAL FUND BALANCE		-45.12	-106,298.94
TOTAL LIABILITIES + FUND BALANCE			-45.12	-106,298.94

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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 DEPRECIATION-INFRASTRUCT	.00	-11,941.28
80	6221	BUILDINGS & BUILDING IMPROVE	.00	96,127,478.03
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-51,093,898.66
80	6231	TECHNOLOGY EQUIPMENT	.00	3,678,143.47
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	6261	CONSTRUCT WORK IN PROGRESS	.00	25,585,692.30
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-69,394.60
TOTAL ASSETS			.00	73,333,432.48
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-73,333,432.48
TOTAL FUND BALANCE			.00	-73,333,432.48
TOTAL LIABILITIES + FUND BALANCE			.00	-73,333,432.48

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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	-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	1,373,821.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-868,686.87
TOTAL ASSETS			.00	536,800.18
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-536,800.18
TOTAL FUND BALANCE			.00	-536,800.18
TOTAL LIABILITIES + FUND BALANCE			.00	-536,800.18

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FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	739,235.13
90	6304	AMT RETIRE LONG-TERM DEBT	.00	52,299,251.63
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	41,894.79
TOTAL ASSETS			.00	53,080,381.55
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-313,767.85
90	7511	LONG TERM BONDS PAYABLE	.00	-52,355,033.00
90	7512	ACRETED INTEREST	.00	-49,895.56
90	7551	COMPENSATED ABSENCES	.00	-312,087.64
90	7590	OTHER LONG-TERM LIABILITIES	.00	-49,597.50
TOTAL LIABILITIES			.00	-53,080,381.55
TOTAL LIABILITIES + FUND BALANCE			.00	-53,080,381.55

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