

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	629,953.84	3,933,664.97
10	6102	CASH IN PAYROLL CLEARING ACCT	-259,271.67	225.42
10	6130	INTERFUND RECEIVABLES	-33,058.96	.00
10	6153	ACCOUNTS RECEIVABLE	-541,209.57	.00
TOTAL ASSETS			-203,586.36	3,933,890.39
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	98,345.72	-68,419.58
10	7461	ACCR SALARIES & BENEFIT PAYABLE	258,990.04	.00
10	7603	PURCHASE OBLIGATIONS	242,040.01	318,757.33
TOTAL LIABILITIES			599,375.77	250,337.75
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,703,885.83	-4,703,885.83
10	7602	EXPENDITURES CONTROL	838,415.02	838,415.02
10	8741	COMMITTED - SITE-BASED CFWD	68,234.47	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-242,040.01	-318,757.33
10	8770	UNASSIGNED FUND BALANCE	3,643,486.94	.00
TOTAL FUND BALANCE			-395,789.41	-4,184,228.14
TOTAL LIABILITIES + FUND BALANCE			203,586.36	-3,933,890.39

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	240,415.23	272,566.32
20	6153	ACCOUNTS RECEIVABLE	-341,977.81	.00
TOTAL ASSETS			-101,562.58	272,566.32
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	6,991.83	-17,574.64
20	7481	Advances from Grantors	349,562.43	.00
20	7603	PURCHASE OBLIGATIONS	29,220.48	34,875.32
TOTAL LIABILITIES			385,774.74	17,300.68
FUND BALANCE				
20	6302	REVENUES CONTROL	-378,336.25	-378,336.25
20	7602	EXPENDITURES CONTROL	123,344.57	123,344.57
20	8753	ASSIGNED-PURCH OBL - CURRENT	-29,220.48	-34,875.32
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-5,654.84	.00
20	8770	UNASSIGNED FUND BALANCE	5,654.84	.00
TOTAL FUND BALANCE			-284,212.16	-289,867.00
TOTAL LIABILITIES + FUND BALANCE			101,562.58	-272,566.32

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-188.68	68,540.81
		TOTAL ASSETS	-188.68	68,540.81
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-376.48	-594.00
21	7603	PURCHASE OBLIGATIONS	4,332.79	4,332.79
		TOTAL LIABILITIES	3,956.31	3,738.79
FUND BALANCE				
21	6302	REVENUES CONTROL	-68,540.81	-68,540.81
21	7602	EXPENDITURES CONTROL	594.00	594.00
21	8740	COMMITTED FUND BALANCE	68,511.97	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,332.79	-4,332.79
		TOTAL FUND BALANCE	-3,767.63	-72,279.60
TOTAL LIABILITIES + FUND BALANCE			<u>188.68</u>	<u>-68,540.81</u>

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	98,071.91	130,560.81
		TOTAL ASSETS	<u>98,071.91</u>	<u>130,560.81</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-136,000.00	-136,000.00
31	7602	EXPENDITURES CONTROL	37,928.09	37,928.09
31	8737	RESTRICTED - OTHER	.00	-21,966.90
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
		TOTAL FUND BALANCE	<u>-98,071.91</u>	<u>-130,560.81</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-98,071.91</u></u>	<u><u>-130,560.81</u></u>

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 5
gibalsht

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

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-378,194.15	733,275.00
		TOTAL ASSETS	-378,194.15	733,275.00
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	265,552.94	-13,000.00
36	7603	PURCHASE OBLIGATIONS	.00	330.00
		TOTAL LIABILITIES	265,552.94	-12,670.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	112,641.21	112,641.21
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-832,916.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-330.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-330.00	.00
36	8770	UNASSIGNED FUND BALANCE	330.00	.00
		TOTAL FUND BALANCE	112,641.21	-720,605.00
		TOTAL LIABILITIES + FUND BALANCE	378,194.15	-733,275.00

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 7
gibalsht

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	-416,590.09	-416,590.09
40	7602	EXPENDITURES CONTROL	416,590.09	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

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	290,872.96	358,512.52
51	6111	INVESTMENTS	-28,128.02	292,279.53
51	6153	ACCOUNTS RECEIVABLE	-290,616.23	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,335.81
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			-27,871.29	1,015,781.22
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	14,782.52	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7603	PURCHASE OBLIGATIONS	43,649.01	43,649.01
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			58,431.53	-1,164,344.31
FUND BALANCE				
51	6302	REVENUES CONTROL	-716,597.43	-716,597.43
51	7602	EXPENDITURES CONTROL	13,469.57	13,469.57
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
51	8739	RESTRICTED-NET ASSETS	716,216.63	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-43,649.01	-43,649.01
TOTAL FUND BALANCE			-30,560.24	148,563.09
TOTAL LIABILITIES + FUND BALANCE			=====27,871.29=====	===== -1,015,781.22 =====

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-7,381.12	-7,381.12
52	6153	ACCOUNTS RECEIVABLE	-34,581.96	.00
TOTAL ASSETS			-41,963.08	-7,381.12
LIABILITIES				
52	7400	INTERFUND PAYABLES	33,058.96	.00
TOTAL LIABILITIES			33,058.96	.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,523.00	-1,523.00
52	7602	EXPENDITURES CONTROL	8,904.12	8,904.12
52	8739	RESTRICTED-NET ASSETS	1,523.00	.00
TOTAL FUND BALANCE			8,904.12	7,381.12
TOTAL LIABILITIES + FUND BALANCE			41,963.08	7,381.12

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 10
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	45.10	106,253.82
	TOTAL ASSETS		45.10	106,253.82
FUND BALANCE				
70	6302	REVENUES CONTROL	-106,253.82	-106,253.82
70	8739	RESTRICTED-NET ASSETS	106,208.72	.00
	TOTAL FUND BALANCE		-45.10	-106,253.82
TOTAL LIABILITIES + FUND BALANCE			-45.10	-106,253.82

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

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 DEPRECIATION-INFRASTRUCT	.00	-11,941.28
80	6221	BUILDINGS & BUILDING IMPROVE	21,442.27	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			21,442.27	73,333,432.48
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-21,442.27	-73,333,432.48
TOTAL FUND BALANCE			-21,442.27	-73,333,432.48
TOTAL LIABILITIES + FUND BALANCE			-21,442.27	-73,333,432.48

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

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	-32,090.52
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	27,025.00	1,373,821.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-868,686.87
TOTAL ASSETS			27,025.00	536,800.18
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	-27,025.00	-536,800.18
TOTAL FUND BALANCE			-27,025.00	-536,800.18
TOTAL LIABILITIES + FUND BALANCE			-27,025.00	-536,800.18

08/08/2018 11:11
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

P 13
gibalsht

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	55,099,251.63
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	41,894.79
TOTAL ASSETS			.00	55,880,381.55
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-313,767.85
90	7511	LONG TERM BONDS PAYABLE	.00	-55,155,033.00
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	-55,880,381.55
TOTAL LIABILITIES + FUND BALANCE			.00	-55,880,381.55

** END OF REPORT - Generated by Don Fleu **