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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-314,468.97	4,627,875.14
10	6102	CASH IN PAYROLL CLEARING ACCT	-18,388.52	221.96
TOTAL ASSETS			-332,857.49	4,628,097.10
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	66,964.19	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-1.04	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-.65	.00
10	7472	FICA WITHHELD PAYABLE	-10.00	.00
10	7475	CERS WITHHELD PAYABLE	-15.77	.00
10	7603	PURCHASE OBLIGATIONS	5,932.52	272,585.90
TOTAL LIABILITIES			72,869.25	272,585.90
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,430,239.52	-19,930,605.27
10	7602	EXPENDITURES CONTROL	1,696,160.28	15,302,508.17
10	8753	ASSIGNED-PURCH OBL - CURRENT	-5,932.52	-272,585.90
TOTAL FUND BALANCE			259,988.24	-4,900,683.00
TOTAL LIABILITIES + FUND BALANCE			=====332,857.49=====	===== -4,628,097.10 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	21,444.53	214,967.98
		TOTAL ASSETS	<u>21,444.53</u>	<u>214,967.98</u>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	12,303.29	531.40
20	7603	PURCHASE OBLIGATIONS	6,953.87	27,984.38
		TOTAL LIABILITIES	<u>19,257.16</u>	<u>28,515.78</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-419,053.99	-4,101,866.27
20	7602	EXPENDITURES CONTROL	385,306.17	3,886,366.89
20	8753	ASSIGNED-PURCH OBL - CURRENT	-6,953.87	-27,984.38
		TOTAL FUND BALANCE	<u>-40,701.69</u>	<u>-243,483.76</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-21,444.53</u></u>	<u><u>-214,967.98</u></u>

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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	486.80	80,177.35
		TOTAL ASSETS	486.80	80,177.35
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	1,956.69	.00
21	7603	PURCHASE OBLIGATIONS	1,309.70	3,966.53
		TOTAL LIABILITIES	3,266.39	3,966.53
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-12,677.29	-141,420.09
21	7602	EXPENDITURES CONTROL	10,233.80	61,242.74
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,309.70	-3,966.53
		TOTAL FUND BALANCE	-3,753.19	-84,143.88
TOTAL LIABILITIES + FUND BALANCE			-486.80	-80,177.35

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-14,926.02	-106,065.10
		TOTAL ASSETS	-14,926.02	-106,065.10
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-253.78	-137,253.78
31	7602	EXPENDITURES CONTROL	15,179.80	253,840.88
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
		TOTAL FUND BALANCE	14,926.02	106,065.10
TOTAL LIABILITIES + FUND BALANCE			14,926.02	106,065.10

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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	-21,164.00	-344,248.00
	TOTAL ASSETS		-21,164.00	-344,248.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	21,130.00	-1,813,342.00
32	7602	EXPENDITURES CONTROL	34.00	2,157,590.00
	TOTAL FUND BALANCE		21,164.00	344,248.00
TOTAL LIABILITIES + FUND BALANCE			<u>21,164.00</u>	<u>344,248.00</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-92,864.64	1,633,620.53
		TOTAL ASSETS	-92,864.64	1,633,620.53
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	14,503.54	.00
36	7603	PURCHASE OBLIGATIONS	-36,240.93	42,005.07
		TOTAL LIABILITIES	-21,737.39	42,005.07
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-11,849.40
36	7602	EXPENDITURES CONTROL	78,361.10	5,621,056.68
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	36,240.93	-42,005.07
		TOTAL FUND BALANCE	114,602.03	-1,675,625.60
TOTAL LIABILITIES + FUND BALANCE			92,864.64	-1,633,620.53

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	33,684.00
		TOTAL ASSETS	.00	33,684.00
<b>LIABILITIES</b>				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-15,213.80	-2,417,701.88
40	7602	EXPENDITURES CONTROL	15,213.80	2,411,430.88
		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
<b>ASSETS</b>				
51	6101	CASH IN BANK	-224,941.28	148,152.80
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	253,049.51	435,725.39
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			28,108.23	948,309.34
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			.00	-1,207,993.32
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-170,012.31	-1,912,407.68
51	7602	EXPENDITURES CONTROL	141,904.08	1,276,751.70
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
TOTAL FUND BALANCE			-28,108.23	259,683.98
TOTAL LIABILITIES + FUND BALANCE			-28,108.23	-948,309.34



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-1,629.81	-17,777.70
	TOTAL ASSETS		-1,629.81	-17,777.70
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-17,519.18	-158,175.38
52	7602	EXPENDITURES CONTROL	19,148.99	175,953.08
	TOTAL FUND BALANCE		1,629.81	17,777.70
TOTAL LIABILITIES + FUND BALANCE			<u>1,629.81</u>	<u>17,777.70</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	45.03	106,075.61
	TOTAL ASSETS		45.03	106,075.61
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-45.03	-108,075.61
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-45.03	-106,075.61
TOTAL LIABILITIES + FUND BALANCE			<u>-45.03</u>	<u>-106,075.61</u>

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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	4,232,224.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,558,602.95
80	6251	GENERAL	.00	1,439,529.82
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	68,355,239.18
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-68,355,239.18
TOTAL FUND BALANCE			.00	-68,355,239.18
TOTAL LIABILITIES + FUND BALANCE			.00	-68,355,239.18

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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	1,336,136.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-800,837.92
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	739,235.13
90	6304	AMT RETIRE LONG-TERM DEBT	.00	55,154,835.11
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	41,894.79
TOTAL ASSETS			.00	55,935,965.03
<b>LIABILITIES</b>				
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	-351,138.62
90	7590	OTHER LONG-TERM LIABILITIES	.00	-66,130.00
TOTAL LIABILITIES			.00	-55,935,965.03
TOTAL LIABILITIES + FUND BALANCE			.00	-55,935,965.03

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