

11/12/2018 09:51  
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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-802,432.59	2,298,465.82
10	6102	CASH IN PAYROLL CLEARING ACCT	924,978.84	926,952.89
TOTAL ASSETS			122,546.25	3,225,418.71
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-2,454.27	-44,449.23
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-56.95	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-5.60	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-34.69	.00
10	7472	FICA WITHHELD PAYABLE	-79.98	.00
10	7473	STATE TAX WITHHELD PAYABLE	-19.59	.00
10	7475	CERS WITHHELD PAYABLE	-154.00	.00
10	7603	PURCHASE OBLIGATIONS	-78,903.06	395,193.20
TOTAL LIABILITIES			-81,708.14	350,743.97
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,023,487.39	-9,405,920.65
10	7602	EXPENDITURES CONTROL	1,903,746.22	6,224,951.17
10	8753	ASSIGNED-PURCH OBL - CURRENT	78,903.06	-395,193.20
TOTAL FUND BALANCE			-40,838.11	-3,576,162.68
TOTAL LIABILITIES + FUND BALANCE			-122,546.25	-3,225,418.71

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-133,080.61	-187,398.89
		TOTAL ASSETS	-133,080.61	-187,398.89
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-8,741.87	-27,576.25
20	7603	PURCHASE OBLIGATIONS	-49,255.49	55,514.27
		TOTAL LIABILITIES	-57,997.36	27,938.02
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-311,133.80	-1,264,152.95
20	7602	EXPENDITURES CONTROL	452,956.28	1,479,128.09
20	8753	ASSIGNED-PURCH OBL - CURRENT	49,255.49	-55,514.27
		TOTAL FUND BALANCE	191,077.97	159,460.87
TOTAL LIABILITIES + FUND BALANCE			<u>133,080.61</u>	<u>187,398.89</u>

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 3  
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-6,614.17	71,127.89
		TOTAL ASSETS	-6,614.17	71,127.89
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	8,131.85	.00
21	7603	PURCHASE OBLIGATIONS	-8,084.75	5,396.68
		TOTAL LIABILITIES	47.10	5,396.68
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-13,378.47	-96,846.31
21	7602	EXPENDITURES CONTROL	11,860.79	25,718.42
21	8753	ASSIGNED-PURCH OBL - CURRENT	8,084.75	-5,396.68
		TOTAL FUND BALANCE	6,567.07	-76,524.57
TOTAL LIABILITIES + FUND BALANCE			6,614.17	-71,127.89

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	119,045.67
	TOTAL ASSETS		.00	119,045.67
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-136,000.00
31	7602	EXPENDITURES CONTROL	.00	49,443.23
31	8737	RESTRICTED - OTHER	.00	-21,966.90
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		.00	-119,045.67
TOTAL LIABILITIES + FUND BALANCE			.00	-119,045.67

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
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			===== .00	===== .00

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-4,937.50	708,867.02
	TOTAL ASSETS		-4,937.50	708,867.02
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	4,937.50	24,407.98
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-733,275.00
	TOTAL FUND BALANCE		4,937.50	-708,867.02
TOTAL LIABILITIES + FUND BALANCE			<u>4,937.50</u>	<u>-708,867.02</u>

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	28,778.00
		TOTAL ASSETS	.00	28,778.00
<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	.00	-428,105.23
40	7602	EXPENDITURES CONTROL	.00	428,105.23
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,365.00
		TOTAL FUND BALANCE	.00	-1,365.00
TOTAL LIABILITIES + FUND BALANCE			.00	-28,778.00

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	216,618.58	426,069.17
51	6104	PETTY CASH	.00	427.00
51	6111	INVESTMENTS	-202,944.63	59,345.13
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,335.81
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	148,648.38
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	535,700.73
TOTAL ASSETS			13,673.95	1,222,526.22
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIABILITIES	.00	-523,818.02
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,456,763.12
51	7603	PURCHASE OBLIGATIONS	-27,706.00	.00
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-28,235.19
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-146,278.97
TOTAL LIABILITIES			-27,706.00	-2,155,095.30
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-216,643.77	-1,085,062.95
51	7602	EXPENDITURES CONTROL	202,969.82	546,885.84
51	87370	RESTRICTED OTHER OPEB LIABIL	.00	403,404.83
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,067,341.36
51	8753	ASSIGNED-PURCH OBL - CURRENT	27,706.00	.00
TOTAL FUND BALANCE			14,032.05	932,569.08
TOTAL LIABILITIES + FUND BALANCE			<u>-13,673.95</u>	<u>-1,222,526.22</u>



11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 9  
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-2,450.48	-17,292.33
	TOTAL ASSETS		-2,450.48	-17,292.33
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-16,221.10	-47,895.28
52	7602	EXPENDITURES CONTROL	18,671.58	65,187.61
	TOTAL FUND BALANCE		2,450.48	17,292.33
TOTAL LIABILITIES + FUND BALANCE			<u>2,450.48</u>	<u>17,292.33</u>

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 10  
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	45.15	106,387.76
	TOTAL ASSETS		45.15	106,387.76
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.15	-106,387.76
	TOTAL FUND BALANCE		-45.15	-106,387.76
TOTAL LIABILITIES + FUND BALANCE			-45.15	-106,387.76

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 11  
gibalsht

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 DEPRE-LAND IMPROVEMENTS	.00	-11,941.28
80	6221	BUILDINGS & BUILDING IMPROVE	24,742,611.82	120,870,089.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-51,093,898.66
80	6231	TECHNOLOGY EQUIPMENT	419,137.88	4,097,281.35
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	-25,685,333.51	.00
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-69,394.60
TOTAL ASSETS			-523,583.81	72,909,489.88
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	523,583.81	-72,909,489.88
TOTAL FUND BALANCE			523,583.81	-72,909,489.88
TOTAL LIABILITIES + FUND BALANCE			=====523,583.81=====	===== -72,909,489.88 =====

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 12  
gibalsht

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	-32,090.52
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	547,991.79	1,921,813.36
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-868,686.87
TOTAL ASSETS			547,991.79	1,084,791.97
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	-547,991.79	-1,084,791.97
TOTAL FUND BALANCE			-547,991.79	-1,084,791.97
TOTAL LIABILITIES + FUND BALANCE			-547,991.79	-1,084,791.97

11/12/2018 09:51  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 4

P 13  
gibalsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6182	BOND ISSUE COST	.00	683,492.48
90	6304	AMT RETIRE LONG-TERM DEBT	.00	52,294,520.98
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	20,321.80
TOTAL ASSETS			.00	52,998,335.26
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-352,151.12
90	7511	LONG TERM BONDS PAYABLE	.00	-52,284,499.00
90	7551	COMPENSATED ABSENCES	.00	-312,087.64
90	7590	OTHER LONG-TERM LIABILITIES	.00	-49,597.50
TOTAL LIABILITIES			.00	-52,998,335.26
TOTAL LIABILITIES + FUND BALANCE			.00	-52,998,335.26

\*\* END OF REPORT - Generated by Scott Burchett \*\*