

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	496.70	4,973,915.61
10	6102	CASH IN PAYROLL CLEARING ACCT	-18.29	6,166.17
TOTAL ASSETS			<u>478.41</u>	<u>4,980,081.78</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	22,034.31	-30,721.21
10	7603	PURCHASE OBLIGATIONS	31,800.77	292,525.57
TOTAL LIABILITIES			<u>53,835.08</u>	<u>261,804.36</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,762,030.51	-18,500,249.14
10	7602	EXPENDITURES CONTROL	1,739,517.79	13,550,888.57
10	8753	ASSIGNED-PURCH OBL - CURRENT	-31,800.77	-292,525.57
TOTAL FUND BALANCE			<u>-54,313.49</u>	<u>-5,241,886.14</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-478.41</u></u>	<u><u>-4,980,081.78</u></u>

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	449,067.23	259,443.29
		TOTAL ASSETS	<u>449,067.23</u>	<u>259,443.29</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	28,242.36	-2,561.00
20	7603	PURCHASE OBLIGATIONS	14,608.28	59,634.25
		TOTAL LIABILITIES	<u>42,850.64</u>	<u>57,073.25</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-890,568.60	-3,660,932.44
20	7602	EXPENDITURES CONTROL	413,259.01	3,404,050.15
20	8753	ASSIGNED-PURCH OBL - CURRENT	-14,608.28	-59,634.25
		TOTAL FUND BALANCE	<u>-491,917.87</u>	<u>-316,516.54</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-449,067.23</u></u>	<u><u>-259,443.29</u></u>

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-7,930.15	75,396.48
		TOTAL ASSETS	-7,930.15	75,396.48
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	2,222.42	-45.00
21	7603	PURCHASE OBLIGATIONS	4,002.65	8,345.05
		TOTAL LIABILITIES	6,225.07	8,300.05
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,720.43	-180,323.35
21	7602	EXPENDITURES CONTROL	9,428.16	104,971.87
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,002.65	-8,345.05
		TOTAL FUND BALANCE	1,705.08	-83,696.53
		TOTAL LIABILITIES + FUND BALANCE	7,930.15	-75,396.48

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-9,398.29	13,115.86
	TOTAL ASSETS		-9,398.29	13,115.86
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-142,500.00
31	7602	EXPENDITURES CONTROL	9,398.29	186,181.43
31	8737	RESTRICTED - OTHER	.00	-56,797.29
	TOTAL FUND BALANCE		9,398.29	-13,115.86
TOTAL LIABILITIES + FUND BALANCE			9,398.29	-13,115.86

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-314,932.00
	TOTAL ASSETS		.00	-314,932.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,882,954.00
32	7602	EXPENDITURES CONTROL	.00	2,197,886.00
	TOTAL FUND BALANCE		.00	314,932.00
TOTAL LIABILITIES + FUND BALANCE			.00	314,932.00

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-598,107.14	8,075,252.55
36	6111	INVESTMENTS	.00	2,000,000.00
TOTAL ASSETS			-598,107.14	10,075,252.55
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-233,347.28	-700,638.77
36	7603	PURCHASE OBLIGATIONS	40,823.72	137,363.97
TOTAL LIABILITIES			-192,523.56	-563,274.80
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,960.98	-29,591.63
36	7602	EXPENDITURES CONTROL	833,415.40	7,191,937.93
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-16,536,960.08
36	8753	ASSIGNED-PURCH OBL - CURRENT	-40,823.72	-137,363.97
TOTAL FUND BALANCE			790,630.70	-9,511,977.75
TOTAL LIABILITIES + FUND BALANCE			598,107.14	-10,075,252.55

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 7
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-9,398.29	-2,384,067.43
40	7602	EXPENDITURES CONTROL	9,398.29	2,384,067.43
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-125,149.78	282,464.18
51	6104	PETTY CASH	.00	385.00
51	6111	INVESTMENTS	117,424.88	229,008.48
51	6171	INVENTORIES FOR CONSUMPTION	.00	57,372.08
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	188,757.81
TOTAL ASSETS			-7,724.90	757,987.55
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-990,443.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,615.41
TOTAL LIABILITIES			.00	-997,059.12
FUND BALANCE				
51	6302	REVENUES CONTROL	-174,876.57	-1,592,111.70
51	7602	EXPENDITURES CONTROL	182,601.47	1,080,254.04
51	8722	NONSPENDABLE-INVENTORIES	.00	-57,372.08
51	8737P	FUND BAL FOR PENSION LIABIL	.00	808,301.31
TOTAL FUND BALANCE			7,724.90	239,071.57
TOTAL LIABILITIES + FUND BALANCE			7,724.90	-757,987.55

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-13,578.99	-31,772.31
		TOTAL ASSETS	-13,578.99	-31,772.31
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	-250.00	.00
		TOTAL LIABILITIES	-250.00	.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,864.00	-129,670.53
52	7602	EXPENDITURES CONTROL	19,442.99	161,442.84
52	8753	ASSIGNED-PURCH OBL - CURRENT	250.00	.00
		TOTAL FUND BALANCE	13,828.99	31,772.31
		TOTAL LIABILITIES + FUND BALANCE	=====13,578.99=====	=====31,772.31=====

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 10
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	12.38	110,200.42
	TOTAL ASSETS		12.38	110,200.42
FUND BALANCE				
70	6302	REVENUES CONTROL	-12.38	-110,410.88
70	7602	EXPENDITURES CONTROL	.00	1,500.00
70	8739	RESTRICTED-NET ASSETS	.00	-1,289.54
	TOTAL FUND BALANCE		-12.38	-110,200.42
TOTAL LIABILITIES + FUND BALANCE			-12.38	-110,200.42

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

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	-9,996.29
80	6221	BUILDINGS & BUILDING IMPROVE	.00	96,098,918.96
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-48,701,615.89
80	6231	TECHNOLOGY EQUIPMENT	.00	3,629,463.47
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,567,018.18
80	6241	VEHICLES	.00	3,762,911.04
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,397,468.28
80	6251	GENERAL	.00	1,340,510.24
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,302,145.12
80	6261	CONSTRUCT WORK IN PROGRESS	.00	7,863,929.43
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-59,523.02
TOTAL ASSETS			.00	57,901,166.71
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-57,901,166.71
TOTAL FUND BALANCE			.00	-57,901,166.71
TOTAL LIABILITIES + FUND BALANCE			.00	-57,901,166.71

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

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	-26,990.04
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	.00	1,390,286.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-788,021.81
TOTAL ASSETS			.00	639,030.72
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-639,030.72
TOTAL FUND BALANCE			.00	-639,030.72
TOTAL LIABILITIES + FUND BALANCE			.00	-639,030.72

03/14/2017 08:08
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 13
gibalsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	776,815.80
90	6304	AMT RETIRE LONG-TERM DEBT	.00	55,577,538.67
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	63,467.78
TOTAL ASSETS			.00	56,417,822.25
LIABILITIES				
90	7511	LONG TERM BONDS PAYABLE	.00	-56,014,100.00
90	7512	ACRETED INTEREST	.00	-49,895.56
90	7551	COMPENSATED ABSENCES	.00	-271,164.69
90	7590	OTHER LONG-TERM LIABILITIES	.00	-82,662.00
TOTAL LIABILITIES			.00	-56,417,822.25
TOTAL LIABILITIES + FUND BALANCE			.00	-56,417,822.25
			=====	=====

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