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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2017 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	197,435.58	5,171,351.19
10	6102	CASH IN PAYROLL CLEARING ACCT	9.38	6,175.55
TOTAL ASSETS			<u>197,444.96</u>	<u>5,177,526.74</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-85,451.26	-116,172.47
10	7603	PURCHASE OBLIGATIONS	-68,592.75	223,932.82
TOTAL LIABILITIES			<u>-154,044.01</u>	<u>107,760.35</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,866,761.61	-20,367,010.75
10	7602	EXPENDITURES CONTROL	1,754,767.91	15,305,656.48
10	8753	ASSIGNED-PURCH OBL - CURRENT	68,592.75	-223,932.82
TOTAL FUND BALANCE			<u>-43,400.95</u>	<u>-5,285,287.09</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-197,444.96</u>	<u>=====</u> <u>-5,177,526.74</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-148,323.16	111,120.13
		TOTAL ASSETS	-148,323.16	111,120.13
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-3,201.40	-5,762.40
20	7603	PURCHASE OBLIGATIONS	12,217.62	71,851.87
		TOTAL LIABILITIES	9,016.22	66,089.47
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-278,045.63	-3,938,978.07
20	7602	EXPENDITURES CONTROL	429,570.19	3,833,620.34
20	8753	ASSIGNED-PURCH OBL - CURRENT	-12,217.62	-71,851.87
		TOTAL FUND BALANCE	139,306.94	-177,209.60
		TOTAL LIABILITIES + FUND BALANCE	148,323.16	-111,120.13

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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	-1,286.45	74,110.03
		TOTAL ASSETS	-1,286.45	74,110.03
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-2,949.21	-2,994.21
21	7603	PURCHASE OBLIGATIONS	10,174.95	18,520.00
		TOTAL LIABILITIES	7,225.74	15,525.79
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-4,699.95	-185,023.30
21	7602	EXPENDITURES CONTROL	8,935.61	113,907.48
21	8753	ASSIGNED-PURCH OBL - CURRENT	-10,174.95	-18,520.00
		TOTAL FUND BALANCE	-5,939.29	-89,635.82
		TOTAL LIABILITIES + FUND BALANCE	1,286.45	-74,110.03

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

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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	.00	-314,932.00
	TOTAL ASSETS		.00	-314,932.00
<b>FUND BALANCE</b>				
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

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,320,312.64	6,754,939.91
36	6111	INVESTMENTS	.00	2,000,000.00
TOTAL ASSETS			-1,320,312.64	8,754,939.91
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	404,838.89	-295,799.88
36	7603	PURCHASE OBLIGATIONS	-87,110.54	50,253.43
TOTAL LIABILITIES			317,728.35	-245,546.45
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-1,857.71	-31,449.34
36	7602	EXPENDITURES CONTROL	917,331.46	8,109,269.39
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-16,536,960.08
36	8753	ASSIGNED-PURCH OBL - CURRENT	87,110.54	-50,253.43
TOTAL FUND BALANCE			1,002,584.29	-8,509,393.46
TOTAL LIABILITIES + FUND BALANCE			<u>1,320,312.64</u>	<u>-8,754,939.91</u>

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

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	175,105.58	457,569.76
51	6104	PETTY CASH	.00	385.00
51	6111	INVESTMENTS	-153,121.35	75,887.13
51	6171	INVENTORIES FOR CONSUMPTION	.00	57,372.08
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	188,757.81
TOTAL ASSETS			21,984.23	779,971.78
<b>LIABILITIES</b>				
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
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-175,115.25	-1,767,226.95
51	7602	EXPENDITURES CONTROL	153,131.02	1,233,385.06
51	8722	NONSPENDABLE-INVENTORIES	.00	-57,372.08
51	8737P	FUND BAL FOR PENSION LIABIL	.00	808,301.31
TOTAL FUND BALANCE			-21,984.23	217,087.34
TOTAL LIABILITIES + FUND BALANCE			-21,984.23	-779,971.78



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-11,857.92	-43,630.23
		TOTAL ASSETS	-11,857.92	-43,630.23
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-155.74	-155.74
		TOTAL LIABILITIES	-155.74	-155.74
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-6,093.00	-135,763.53
52	7602	EXPENDITURES CONTROL	18,106.66	179,549.50
		TOTAL FUND BALANCE	12,013.66	43,785.97
		TOTAL LIABILITIES + FUND BALANCE	11,857.92	43,630.23

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	13.71	110,214.13
	TOTAL ASSETS		13.71	110,214.13
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-13.71	-110,424.59
70	7602	EXPENDITURES CONTROL	.00	1,500.00
70	8739	RESTRICTED-NET ASSETS	.00	-1,289.54
	TOTAL FUND BALANCE		-13.71	-110,214.13
TOTAL LIABILITIES + FUND BALANCE			-13.71	-110,214.13

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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	-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

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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	-26,990.04
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	-43,550.00	1,346,736.57
81	6252	ACCUMULATED DEPRE-GENERAL	43,550.00	-744,471.81
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

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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	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
<b>LIABILITIES</b>				
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
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