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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,158,735.08	3,939,200.36
10	6102	CASH IN PAYROLL CLEARING ACCT	894,061.48	894,403.93
TOTAL ASSETS			-264,673.60	4,833,604.29
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	27,470.41	-17,144.82
10	7603	PURCHASE OBLIGATIONS	7,986.21	254,875.60
TOTAL LIABILITIES			35,456.62	237,730.78
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,446,288.65	-23,543,280.77
10	7602	EXPENDITURES CONTROL	1,683,491.84	18,726,821.30
10	8753	ASSIGNED-PURCH OBL - CURRENT	-7,986.21	-254,875.60
TOTAL FUND BALANCE			229,216.98	-5,071,335.07
TOTAL LIABILITIES + FUND BALANCE			264,673.60	-4,833,604.29

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	221,863.78	429,381.64
		TOTAL ASSETS	<u>221,863.78</u>	<u>429,381.64</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	8,057.32	-682.85
20	7603	PURCHASE OBLIGATIONS	-5,811.45	60,349.28
		TOTAL LIABILITIES	<u>2,245.87</u>	<u>59,666.43</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-588,334.45	-5,035,891.61
20	7602	EXPENDITURES CONTROL	358,413.35	4,607,192.82
20	8753	ASSIGNED-PURCH OBL - CURRENT	5,811.45	-60,349.28
		TOTAL FUND BALANCE	<u>-224,109.65</u>	<u>-489,048.07</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-221,863.78</u></u>	<u><u>-429,381.64</u></u>

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	244.18	70,511.49
		TOTAL ASSETS	244.18	70,511.49
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-155.05	-307.50
21	7603	PURCHASE OBLIGATIONS	-4,727.99	1,888.24
		TOTAL LIABILITIES	-4,883.04	1,580.74
FUND BALANCE				
21	6302	REVENUES CONTROL	-8,510.45	-147,939.76
21	7602	EXPENDITURES CONTROL	8,421.32	77,735.77
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,727.99	-1,888.24
		TOTAL FUND BALANCE	4,638.86	-72,092.23
		TOTAL LIABILITIES + FUND BALANCE	-244.18	-70,511.49

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	138,554.00	32,488.90
	TOTAL ASSETS		138,554.00	32,488.90
FUND BALANCE				
31	6302	REVENUES CONTROL	-138,554.00	-275,807.78
31	7602	EXPENDITURES CONTROL	.00	253,840.88
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		-138,554.00	-32,488.90
TOTAL LIABILITIES + FUND BALANCE			-138,554.00	-32,488.90

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-344,248.00
		TOTAL ASSETS	.00	-344,248.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,813,342.00
32	7602	EXPENDITURES CONTROL	.00	2,157,590.00
		TOTAL FUND BALANCE	.00	344,248.00
		TOTAL LIABILITIES + FUND BALANCE	.00	344,248.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-37,219.98	1,278,715.00
		TOTAL ASSETS	-37,219.98	1,278,715.00
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-30,190.07	11,705.00
		TOTAL LIABILITIES	-30,190.07	11,705.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-11,849.40
36	7602	EXPENDITURES CONTROL	37,219.98	5,975,962.21
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	30,190.07	-11,705.00
		TOTAL FUND BALANCE	67,410.05	-1,290,420.00
TOTAL LIABILITIES + FUND BALANCE			37,219.98	-1,278,715.00

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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	.00	-2,417,701.88
40	7602	EXPENDITURES CONTROL	.00	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
ASSETS				
51	6101	CASH IN BANK	196,370.89	562,529.80
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	-170,926.16	105,056.48
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			25,444.73	1,032,017.43
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7603	PURCHASE OBLIGATIONS	5,330.00	5,330.00
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			5,330.00	-1,202,663.32
FUND BALANCE				
51	6302	REVENUES CONTROL	-196,415.48	-2,326,942.64
51	7602	EXPENDITURES CONTROL	170,970.75	1,607,578.57
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,330.00	-5,330.00
TOTAL FUND BALANCE			-30,774.73	170,645.89
TOTAL LIABILITIES + FUND BALANCE			-25,444.73	-1,032,017.43

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	15,855.92	-2,357.41
	TOTAL ASSETS		<u>15,855.92</u>	<u>-2,357.41</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-35,691.78	-213,669.83
52	7602	EXPENDITURES CONTROL	19,835.86	216,027.24
	TOTAL FUND BALANCE		<u>-15,855.92</u>	<u>2,357.41</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-15,855.92</u> <u>=====</u>	<u>=====</u> <u>2,357.41</u> <u>=====</u>

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	45.06	106,164.27
	TOTAL ASSETS		45.06	106,164.27
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.06	-108,164.27
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-45.06	-106,164.27
TOTAL LIABILITIES + FUND BALANCE			<u>-45.06</u>	<u>-106,164.27</u>

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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	-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	26,371.00	4,258,595.16
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			26,371.00	68,381,610.18
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-26,371.00	-68,381,610.18
TOTAL FUND BALANCE			-26,371.00	-68,381,610.18
TOTAL LIABILITIES + FUND BALANCE			===== -26,371.00 =====	===== -68,381,610.18 =====

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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	-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
ASSETS				
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
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	-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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