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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	2,058,476.73	4,933,179.40
10	6102	CASH IN PAYROLL CLEARING ACCT	901,017.02	920,015.81
TOTAL ASSETS			<u>2,959,493.75</u>	<u>5,853,195.21</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-27,242.13	-60,465.21
10	7603	PURCHASE OBLIGATIONS	-17,091.58	251,422.01
TOTAL LIABILITIES			<u>-44,333.71</u>	<u>190,956.80</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,774,125.36	-13,507,721.83
10	7602	EXPENDITURES CONTROL	1,841,873.74	7,714,991.83
10	8753	ASSIGNED-PURCH OBL - CURRENT	17,091.58	-251,422.01
TOTAL FUND BALANCE			<u>-2,915,160.04</u>	<u>-6,044,152.01</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-2,959,493.75</u>	<u>=====</u> <u>-5,853,195.21</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-160,152.26	-206,811.00
		TOTAL ASSETS	-160,152.26	-206,811.00
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	4,539.35	23.80
20	7603	PURCHASE OBLIGATIONS	-5,991.89	26,964.33
		TOTAL LIABILITIES	-1,452.54	26,988.13
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-231,532.86	-2,056,266.48
20	7602	EXPENDITURES CONTROL	387,145.77	2,263,053.68
20	8753	ASSIGNED-PURCH OBL - CURRENT	5,991.89	-26,964.33
		TOTAL FUND BALANCE	161,604.80	179,822.87
TOTAL LIABILITIES + FUND BALANCE			=====160,152.26=====	=====206,811.00=====

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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	3,083.24	68,016.24
		TOTAL ASSETS	<u>3,083.24</u>	<u>68,016.24</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	1,360.87	.00
21	7603	PURCHASE OBLIGATIONS	1,088.66	4,580.80
		TOTAL LIABILITIES	<u>2,449.53</u>	<u>4,580.80</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-5,190.72	-104,480.38
21	7602	EXPENDITURES CONTROL	746.61	36,464.14
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,088.66	-4,580.80
		TOTAL FUND BALANCE	<u>-5,532.77</u>	<u>-72,597.04</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,083.24</u></u>	<u><u>-68,016.24</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	138,330.45
	TOTAL ASSETS		.00	138,330.45
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-137,000.00
31	7602	EXPENDITURES CONTROL	.00	9,191.55
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		.00	-138,330.45
TOTAL LIABILITIES + FUND BALANCE			.00	-138,330.45

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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	1,523,522.00	860,524.29
	TOTAL ASSETS		<u>1,523,522.00</u>	<u>860,524.29</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,523,522.00	-1,834,472.00
32	7602	EXPENDITURES CONTROL	.00	973,947.71
	TOTAL FUND BALANCE		<u>-1,523,522.00</u>	<u>-860,524.29</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -1,523,522.00 =====</u>	<u>===== -860,524.29 =====</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-444,186.88	3,512,431.25
		TOTAL ASSETS	-444,186.88	3,512,431.25
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-741,108.10	-741,267.62
36	7603	PURCHASE OBLIGATIONS	13,240.99	143,448.14
		TOTAL LIABILITIES	-727,867.11	-597,819.48
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-3,604.02	-11,039.76
36	7602	EXPENDITURES CONTROL	1,188,899.00	4,482,703.94
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	-13,240.99	-143,448.14
		TOTAL FUND BALANCE	1,172,053.99	-2,914,611.77
TOTAL LIABILITIES + FUND BALANCE			444,186.88	-3,512,431.25

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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	.00	-989,410.26
40	7602	EXPENDITURES CONTROL	.00	983,139.26
		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	368,375.23	504,756.26
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	-196,035.74	53,596.43
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			172,339.49	922,783.84
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7603	PURCHASE OBLIGATIONS	.00	5,330.00
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			.00	-1,202,663.32
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-368,397.25	-1,273,740.10
51	7602	EXPENDITURES CONTROL	196,057.76	663,609.62
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
51	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-5,330.00
TOTAL FUND BALANCE			-172,339.49	279,879.48
TOTAL LIABILITIES + FUND BALANCE			-172,339.49	-922,783.84



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	2,338.45	-13,847.45
	TOTAL ASSETS		<u>2,338.45</u>	<u>-13,847.45</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-22,431.02	-78,596.95
52	7602	EXPENDITURES CONTROL	20,092.57	92,444.40
	TOTAL FUND BALANCE		<u>-2,338.45</u>	<u>13,847.45</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -2,338.45 =====</u>	<u>===== 13,847.45 =====</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	-956.49	105,899.98
	TOTAL ASSETS		-956.49	105,899.98
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-43.51	-107,899.98
70	7602	EXPENDITURES CONTROL	1,000.00	2,000.00
	TOTAL FUND BALANCE		956.49	-105,899.98
TOTAL LIABILITIES + FUND BALANCE			<u>956.49</u>	<u>-105,899.98</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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