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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 4

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-101,934.25	2,874,702.67
10	6102	CASH IN PAYROLL CLEARING ACCT	34.88	18,998.79
TOTAL ASSETS			-101,899.37	2,893,701.46
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-19,965.66	-33,223.08
10	7603	PURCHASE OBLIGATIONS	-86,893.45	268,513.59
TOTAL LIABILITIES			-106,859.11	235,290.51
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,662,946.91	-8,733,596.47
10	7602	EXPENDITURES CONTROL	1,784,811.94	5,873,118.09
10	8753	ASSIGNED-PURCH OBL - CURRENT	86,893.45	-268,513.59
TOTAL FUND BALANCE			208,758.48	-3,128,991.97
TOTAL LIABILITIES + FUND BALANCE			101,899.37	-2,893,701.46

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	39,089.77	-46,658.74
		TOTAL ASSETS	<u>39,089.77</u>	<u>-46,658.74</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-683.11	-4,515.55
20	7603	PURCHASE OBLIGATIONS	-27,242.33	32,956.22
		TOTAL LIABILITIES	<u>-27,925.44</u>	<u>28,440.67</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-472,299.33	-1,824,733.62
20	7602	EXPENDITURES CONTROL	433,892.67	1,875,907.91
20	8753	ASSIGNED-PURCH OBL - CURRENT	27,242.33	-32,956.22
		TOTAL FUND BALANCE	<u>-11,164.33</u>	<u>18,218.07</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-39,089.77</u></u>	<u><u>46,658.74</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	6,104.35	64,933.00
		TOTAL ASSETS	<u>6,104.35</u>	<u>64,933.00</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-1,205.99	-1,360.87
21	7603	PURCHASE OBLIGATIONS	1,267.96	3,492.14
		TOTAL LIABILITIES	<u>61.97</u>	<u>2,131.27</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-7,261.97	-99,289.66
21	7602	EXPENDITURES CONTROL	2,363.61	35,717.53
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,267.96	-3,492.14
		TOTAL FUND BALANCE	<u>-6,166.32</u>	<u>-67,064.27</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-6,104.35</u></u>	<u><u>-64,933.00</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	138,330.45
	TOTAL ASSETS		.00	138,330.45
FUND BALANCE				
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
ASSETS				
32	6101	CASH IN BANK	.00	-662,997.71
	TOTAL ASSETS		.00	-662,997.71
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-310,950.00
32	7602	EXPENDITURES CONTROL	.00	973,947.71
	TOTAL FUND BALANCE		.00	662,997.71
TOTAL LIABILITIES + FUND BALANCE			.00	662,997.71

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,067,040.64	3,956,618.13
		TOTAL ASSETS	-1,067,040.64	3,956,618.13
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-159.52	-159.52
36	7603	PURCHASE OBLIGATIONS	65,228.65	130,207.15
		TOTAL LIABILITIES	65,069.13	130,047.63
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,323.19	-7,435.74
36	7602	EXPENDITURES CONTROL	1,068,523.35	3,293,804.94
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	-65,228.65	-130,207.15
		TOTAL FUND BALANCE	1,001,971.51	-4,086,665.76
TOTAL LIABILITIES + FUND BALANCE			1,067,040.64	-3,956,618.13

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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	-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
ASSETS				
51	6101	CASH IN BANK	-172,106.93	136,381.03
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	24,012.48	249,632.17
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			-148,094.45	750,444.35
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	-27,915.03	-905,342.85
51	7602	EXPENDITURES CONTROL	176,009.48	467,551.86
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			142,764.45	452,218.97
TOTAL LIABILITIES + FUND BALANCE			148,094.45	-750,444.35

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-2,143.96	-16,185.90
	TOTAL ASSETS		-2,143.96	-16,185.90
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	-100.00	.00
	TOTAL LIABILITIES		-100.00	.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-19,469.42	-56,165.93
52	7602	EXPENDITURES CONTROL	21,613.38	72,351.83
52	8753	ASSIGNED-PURCH OBL - CURRENT	100.00	.00
	TOTAL FUND BALANCE		2,243.96	16,185.90
TOTAL LIABILITIES + FUND BALANCE			2,143.96	16,185.90

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	45.36	106,856.47
	TOTAL ASSETS		45.36	106,856.47
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.36	-107,856.47
70	7602	EXPENDITURES CONTROL	.00	1,000.00
	TOTAL FUND BALANCE		-45.36	-106,856.47
TOTAL LIABILITIES + FUND BALANCE			<u>-45.36</u>	<u>-106,856.47</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	402,610.00	4,232,224.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,558,602.95
80	6251	GENERAL	65,229.23	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			467,839.23	68,355,239.18
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-467,839.23	-68,355,239.18
TOTAL FUND BALANCE			-467,839.23	-68,355,239.18
TOTAL LIABILITIES + FUND BALANCE			-467,839.23	-68,355,239.18

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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	-10,600.00	1,336,136.57
81	6252	ACCUMULATED DEPRE-GENERAL	10,600.00	-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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