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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	180,463.52	4,973,418.91
10	6102	CASH IN PAYROLL CLEARING ACCT	835.85	6,184.46
TOTAL ASSETS			<u>181,299.37</u>	<u>4,979,603.37</u>
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-47,332.54	-52,755.52
10	7603	PURCHASE OBLIGATIONS	13,740.64	260,724.80
TOTAL LIABILITIES			<u>-33,591.90</u>	<u>207,969.28</u>
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,807,679.33	-16,738,218.63
10	7602	EXPENDITURES CONTROL	1,673,712.50	11,811,370.78
10	8753	ASSIGNED-PURCH OBL - CURRENT	-13,740.64	-260,724.80
TOTAL FUND BALANCE			<u>-147,707.47</u>	<u>-5,187,572.65</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-181,299.37</u></u>	<u><u>-4,979,603.37</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-179,509.59	-189,623.94
		TOTAL ASSETS	-179,509.59	-189,623.94
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-26,866.36	-30,803.36
20	7603	PURCHASE OBLIGATIONS	-77,952.16	45,025.97
		TOTAL LIABILITIES	-104,818.52	14,222.61
FUND BALANCE				
20	6302	REVENUES CONTROL	-269,455.32	-2,770,363.84
20	7602	EXPENDITURES CONTROL	475,831.27	2,990,791.14
20	8753	ASSIGNED-PURCH OBL - CURRENT	77,952.16	-45,025.97
		TOTAL FUND BALANCE	284,328.11	175,401.33
TOTAL LIABILITIES + FUND BALANCE			=====179,509.59=====	=====189,623.94=====

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	2,912.25	83,326.63
		TOTAL ASSETS	<u>2,912.25</u>	<u>83,326.63</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-2,171.27	-2,267.42
21	7603	PURCHASE OBLIGATIONS	-5,276.88	4,342.40
		TOTAL LIABILITIES	<u>-7,448.15</u>	<u>2,074.98</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-10,417.63	-176,602.92
21	7602	EXPENDITURES CONTROL	9,676.65	95,543.71
21	8753	ASSIGNED-PURCH OBL - CURRENT	5,276.88	-4,342.40
		TOTAL FUND BALANCE	<u>4,535.90</u>	<u>-85,401.61</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-2,912.25</u></u>	<u><u>-83,326.63</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	22,514.15
	TOTAL ASSETS		.00	22,514.15
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-142,500.00
31	7602	EXPENDITURES CONTROL	.00	176,783.14
31	8737	RESTRICTED - OTHER	.00	-56,797.29
	TOTAL FUND BALANCE		.00	-22,514.15
TOTAL LIABILITIES + FUND BALANCE			.00	-22,514.15

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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

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	6,566,977.74	8,673,359.69
36	6111	INVESTMENTS	-7,000,000.00	2,000,000.00
TOTAL ASSETS			-433,022.26	10,673,359.69
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-467,291.49	-467,291.49
36	7603	PURCHASE OBLIGATIONS	-63,994.07	96,540.25
TOTAL LIABILITIES			-531,285.56	-370,751.24
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,412.99	-27,630.65
36	7602	EXPENDITURES CONTROL	904,726.74	6,358,522.53
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-16,536,960.08
36	8753	ASSIGNED-PURCH OBL - CURRENT	63,994.07	-96,540.25
TOTAL FUND BALANCE			964,307.82	-10,302,608.45
TOTAL LIABILITIES + FUND BALANCE			===== <u>433,022.26</u> =====	===== <u>-10,673,359.69</u> =====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,374,669.14
40	7602	EXPENDITURES CONTROL	.00	2,374,669.14
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	132,020.67	407,613.96
51	6104	PETTY CASH	.00	385.00
51	6111	INVESTMENTS	-99,513.06	111,583.60
51	6171	INVENTORIES FOR CONSUMPTION	.00	57,372.08
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	188,757.81
TOTAL ASSETS			<u>32,507.61</u>	<u>765,712.45</u>
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-990,443.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,615.41
TOTAL LIABILITIES			<u>.00</u>	<u>-997,059.12</u>
FUND BALANCE				
51	6302	REVENUES CONTROL	-132,034.88	-1,417,235.13
51	7602	EXPENDITURES CONTROL	99,527.27	897,652.57
51	8722	NONSPENDABLE-INVENTORIES	.00	-57,372.08
51	8737P	FUND BAL FOR PENSION LIABIL	.00	808,301.31
TOTAL FUND BALANCE			<u>-32,507.61</u>	<u>231,346.67</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-32,507.61</u>	<u>=====</u> <u>-765,712.45</u>

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	12,451.15	-16,903.78
		TOTAL ASSETS	<u>12,451.15</u>	<u>-16,903.78</u>
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	250.00	250.00
		TOTAL LIABILITIES	<u>250.00</u>	<u>250.00</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-28,980.76	-125,096.07
52	7602	EXPENDITURES CONTROL	16,529.61	141,999.85
52	8753	ASSIGNED-PURCH OBL - CURRENT	-250.00	-250.00
		TOTAL FUND BALANCE	<u>-12,701.15</u>	<u>16,653.78</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-12,451.15</u></u>	<u><u>16,903.78</u></u>

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	13.71	107,608.96
	TOTAL ASSETS		13.71	107,608.96
FUND BALANCE				
70	6302	REVENUES CONTROL	-13.71	-109,108.96
70	7602	EXPENDITURES CONTROL	.00	1,500.00
	TOTAL FUND BALANCE		-13.71	-107,608.96
TOTAL LIABILITIES + FUND BALANCE			<u>-13.71</u>	<u>-107,608.96</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	-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	47,465.14	3,629,463.47
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,567,018.18
80	6241	VEHICLES	160,024.00	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			207,489.14	57,901,166.71
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-207,489.14	-57,901,166.71
TOTAL FUND BALANCE			-207,489.14	-57,901,166.71
TOTAL LIABILITIES + FUND BALANCE			<u>-207,489.14</u>	<u>-57,901,166.71</u>

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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	-26,990.04
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	11,429.00	1,390,286.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-788,021.81
TOTAL ASSETS			11,429.00	639,030.72
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	-11,429.00	-639,030.72
TOTAL FUND BALANCE			-11,429.00	-639,030.72
TOTAL LIABILITIES + FUND BALANCE			-11,429.00	-639,030.72

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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
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