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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-360,554.20	2,983,713.37
10	6102	CASH IN PAYROLL CLEARING ACCT	10.40	18,963.91
TOTAL ASSETS			-360,543.80	3,002,677.28
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	69,517.49	-13,257.42
10	7603	PURCHASE OBLIGATIONS	46,340.66	355,407.04
TOTAL LIABILITIES			115,858.15	342,149.62
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,356,885.56	-7,070,649.56
10	7602	EXPENDITURES CONTROL	1,647,911.87	4,081,229.70
10	8753	ASSIGNED-PURCH OBL - CURRENT	-46,340.66	-355,407.04
TOTAL FUND BALANCE			244,685.65	-3,344,826.90
TOTAL LIABILITIES + FUND BALANCE			360,543.80	-3,002,677.28

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-192,360.60	-92,824.96
		TOTAL ASSETS	-192,360.60	-92,824.96
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	23,241.72	-3,832.44
20	7603	PURCHASE OBLIGATIONS	-456,679.51	60,198.55
		TOTAL LIABILITIES	-433,437.79	56,366.11
FUND BALANCE				
20	6302	REVENUES CONTROL	-734,583.53	-1,352,434.29
20	7602	EXPENDITURES CONTROL	903,702.41	1,449,091.69
20	8753	ASSIGNED-PURCH OBL - CURRENT	456,679.51	-60,198.55
		TOTAL FUND BALANCE	625,798.39	36,458.85
TOTAL LIABILITIES + FUND BALANCE			192,360.60	92,824.96

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-13,653.98	58,828.65
		TOTAL ASSETS	-13,653.98	58,828.65
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	3,496.90	-154.88
21	7603	PURCHASE OBLIGATIONS	-12,188.77	2,224.18
		TOTAL LIABILITIES	-8,691.87	2,069.30
FUND BALANCE				
21	6302	REVENUES CONTROL	-17,083.66	-92,027.69
21	7602	EXPENDITURES CONTROL	27,240.74	33,353.92
21	8753	ASSIGNED-PURCH OBL - CURRENT	12,188.77	-2,224.18
		TOTAL FUND BALANCE	22,345.85	-60,897.95
		TOTAL LIABILITIES + FUND BALANCE	<u>13,653.98</u>	<u>-58,828.65</u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-9,191.55	138,330.45
	TOTAL ASSETS		-9,191.55	138,330.45
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-137,000.00
31	7602	EXPENDITURES CONTROL	9,191.55	9,191.55
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		9,191.55	-138,330.45
TOTAL LIABILITIES + FUND BALANCE			9,191.55	-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	-1,140,477.34	5,023,658.77
		TOTAL ASSETS	-1,140,477.34	5,023,658.77
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	3,234.00	.00
36	7603	PURCHASE OBLIGATIONS	-9,190.26	64,978.50
		TOTAL LIABILITIES	-5,956.26	64,978.50
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,578.05	-7,248,940.36
36	7602	EXPENDITURES CONTROL	1,138,821.39	2,225,281.59
36	8753	ASSIGNED-PURCH OBL - CURRENT	9,190.26	-64,978.50
		TOTAL FUND BALANCE	1,146,433.60	-5,088,637.27
		TOTAL LIABILITIES + FUND BALANCE	=====1,140,477.34=====	===== -5,023,658.77=====

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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	-9,191.55	-989,410.26
40	7602	EXPENDITURES CONTROL	9,191.55	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	161,724.41	308,487.96
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	-201,009.75	225,619.69
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			-39,285.34	898,538.80
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			.00	-1,207,993.32
FUND BALANCE				
51	6302	REVENUES CONTROL	-162,626.48	-877,427.82
51	7602	EXPENDITURES CONTROL	201,911.82	291,542.38
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
TOTAL FUND BALANCE			39,285.34	309,454.52
TOTAL LIABILITIES + FUND BALANCE			39,285.34	-898,538.80

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	14,365.11	-14,041.94
		TOTAL ASSETS	14,365.11	-14,041.94
LIABILITIES				
52	7603	PURCHASE OBLIGATIONS	100.00	100.00
		TOTAL LIABILITIES	100.00	100.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-34,061.51	-36,696.51
52	7602	EXPENDITURES CONTROL	19,696.40	50,738.45
52	8753	ASSIGNED-PURCH OBL - CURRENT	-100.00	-100.00
		TOTAL FUND BALANCE	-14,465.11	13,941.94
		TOTAL LIABILITIES + FUND BALANCE	-14,365.11	14,041.94

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-956.12	106,811.11
	TOTAL ASSETS		-956.12	106,811.11
FUND BALANCE				
70	6302	REVENUES CONTROL	-43.88	-107,811.11
70	7602	EXPENDITURES CONTROL	1,000.00	1,000.00
	TOTAL FUND BALANCE		956.12	-106,811.11
TOTAL LIABILITIES + FUND BALANCE			<u>956.12</u>	<u>-106,811.11</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	.00	3,829,614.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,558,602.95
80	6251	GENERAL	.00	1,374,300.59
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	67,887,399.95
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-67,887,399.95
TOTAL FUND BALANCE			.00	-67,887,399.95
TOTAL LIABILITIES + FUND BALANCE			.00	-67,887,399.95

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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	1,346,736.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-811,437.92
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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