

04/11/2019 08:29  
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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	246,482.03	5,752,987.80
10	6102	CASH IN PAYROLL CLEARING ACCT	1,224.34	2,344.04
TOTAL ASSETS			<u>247,706.37</u>	<u>5,755,331.84</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	59,482.18	-84,828.17
10	7461	ACCR SALARIES & BENEFIT PAYABLE	34,815.22	.00
10	7603	PURCHASE OBLIGATIONS	-3,940.29	342,491.34
TOTAL LIABILITIES			<u>90,357.11</u>	<u>257,663.17</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,053,265.91	-21,962,122.92
10	7602	EXPENDITURES CONTROL	1,711,262.14	16,291,619.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	3,940.29	-342,491.34
TOTAL FUND BALANCE			<u>-338,063.48</u>	<u>-6,012,995.01</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-247,706.37</u></u>	<u><u>-5,755,331.84</u></u>

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	141,337.04	266,779.39
		TOTAL ASSETS	<u>141,337.04</u>	<u>266,779.39</u>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-4,182.31	-11,539.46
20	7603	PURCHASE OBLIGATIONS	6,402.02	55,980.86
		TOTAL LIABILITIES	<u>2,219.71</u>	<u>44,441.40</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-498,385.61	-3,727,625.40
20	7602	EXPENDITURES CONTROL	361,230.88	3,472,385.47
20	8753	ASSIGNED-PURCH OBL - CURRENT	-6,402.02	-55,980.86
		TOTAL FUND BALANCE	<u>-143,556.75</u>	<u>-311,220.79</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-141,337.04</u></u>	<u><u>-266,779.39</u></u>

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 3  
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-6,125.27	77,622.57
		TOTAL ASSETS	-6,125.27	77,622.57
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	5,349.20	-2,274.90
21	7603	PURCHASE OBLIGATIONS	-228.10	7,310.03
		TOTAL LIABILITIES	5,121.10	5,035.13
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-3,035.11	-126,658.29
21	7602	EXPENDITURES CONTROL	3,811.18	51,310.62
21	8753	ASSIGNED-PURCH OBL - CURRENT	228.10	-7,310.03
		TOTAL FUND BALANCE	1,004.17	-82,657.70
TOTAL LIABILITIES + FUND BALANCE			6,125.27	-77,622.57

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 4  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	119,045.67
	TOTAL ASSETS		.00	119,045.67
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-136,000.00
31	7602	EXPENDITURES CONTROL	.00	49,443.23
31	8737	RESTRICTED - OTHER	.00	-21,966.90
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		.00	-119,045.67
TOTAL LIABILITIES + FUND BALANCE			.00	-119,045.67

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 5  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,886,750.00
32	7602	EXPENDITURES CONTROL	.00	1,886,750.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 6  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-13,247.56	689,521.96
		TOTAL ASSETS	-13,247.56	689,521.96
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-108.00	-200.49
36	7603	PURCHASE OBLIGATIONS	-9,257.00	24,083.00
		TOTAL LIABILITIES	-9,365.00	23,882.51
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	13,355.56	43,953.53
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-733,275.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	9,257.00	-24,083.00
		TOTAL FUND BALANCE	22,612.56	-713,404.47
TOTAL LIABILITIES + FUND BALANCE			13,247.56	-689,521.96

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 7  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-429,940.75
		TOTAL ASSETS	.00	-429,940.75
<b>LIABILITIES</b>				
40	7421	ACCOUNTS PAYABLE	-17,467.14	-44,880.14
		TOTAL LIABILITIES	-17,467.14	-44,880.14
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-1,936,193.23
40	7602	EXPENDITURES CONTROL	17,467.14	2,412,379.12
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,365.00
		TOTAL FUND BALANCE	17,467.14	474,820.89
		TOTAL LIABILITIES + FUND BALANCE	.00	429,940.75

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 8  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-317,319.18	220,853.10
51	6104	PETTY CASH	.00	427.00
51	6111	INVESTMENTS	303,698.01	267,462.12
51	6171	INVENTORIES FOR CONSUMPTION	.00	52,335.81
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	148,648.38
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	535,700.73
TOTAL ASSETS			-13,621.17	1,225,427.14
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIABILITIES	.00	-523,818.02
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,456,763.12
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-28,235.19
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-146,278.97
TOTAL LIABILITIES			.00	-2,155,095.30
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-133,109.46	-1,926,875.83
51	7602	EXPENDITURES CONTROL	146,730.63	1,385,797.80
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	403,404.83
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,067,341.36
TOTAL FUND BALANCE			13,621.17	929,668.16
TOTAL LIABILITIES + FUND BALANCE			=====13,621.17=====	===== -1,225,427.14 =====



04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 9  
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	10,882.45	-19,922.35
	TOTAL ASSETS		<u>10,882.45</u>	<u>-19,922.35</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-25,962.55	-136,843.88
52	7602	EXPENDITURES CONTROL	15,080.10	156,766.23
	TOTAL FUND BALANCE		<u>-10,882.45</u>	<u>19,922.35</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -10,882.45 =====</u>	<u>===== 19,922.35 =====</u>

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 10  
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	171.05	106,733.79
	TOTAL ASSETS		171.05	106,733.79
FUND BALANCE				
70	6302	REVENUES CONTROL	-171.05	-106,733.79
	TOTAL FUND BALANCE		-171.05	-106,733.79
TOTAL LIABILITIES + FUND BALANCE			-171.05	-106,733.79

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 11  
gibalsht

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 DEPRE-LAND IMPROVEMENTS	.00	-11,941.28
80	6221	BUILDINGS & BUILDING IMPROVE	.00	120,870,089.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-51,093,898.66
80	6231	TECHNOLOGY EQUIPMENT	.00	4,097,281.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,617,967.89
80	6241	VEHICLES	.00	4,258,595.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,785,066.18
80	6251	GENERAL	.00	1,458,598.82
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,440,007.04
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-69,394.60
TOTAL ASSETS			.00	72,909,489.88
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-72,909,489.88
TOTAL FUND BALANCE			.00	-72,909,489.88
TOTAL LIABILITIES + FUND BALANCE			.00	-72,909,489.88

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 12  
gibalsht

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	-32,090.52
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6251	GENERAL	.00	1,921,813.36
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-868,686.87
TOTAL ASSETS			.00	1,084,791.97
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,084,791.97
TOTAL FUND BALANCE			.00	-1,084,791.97
TOTAL LIABILITIES + FUND BALANCE			.00	-1,084,791.97

04/11/2019 08:29  
9045sbur

BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

P 13  
gibalsht

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6182	BOND ISSUE COST	.00	683,492.48
90	6304	AMT RETIRE LONG-TERM DEBT	.00	52,294,520.98
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	20,321.80
TOTAL ASSETS			.00	52,998,335.26
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-352,151.12
90	7511	LONG TERM BONDS PAYABLE	.00	-52,284,499.00
90	7551	COMPENSATED ABSENCES	.00	-312,087.64
90	7590	OTHER LONG-TERM LIABILITIES	.00	-49,597.50
TOTAL LIABILITIES			.00	-52,998,335.26
TOTAL LIABILITIES + FUND BALANCE			.00	-52,998,335.26
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