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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2018 10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	472,093.91	5,099,969.05
10	6102	CASH IN PAYROLL CLEARING ACCT	120.49	342.45
TOTAL ASSETS			<u>472,214.40</u>	<u>5,100,311.50</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-44,615.23	-44,615.23
10	7603	PURCHASE OBLIGATIONS	-25,018.36	246,889.39
TOTAL LIABILITIES			<u>-69,633.59</u>	<u>202,274.16</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,166,386.85	-22,096,992.12
10	7602	EXPENDITURES CONTROL	1,738,787.68	17,041,295.85
10	8753	ASSIGNED-PURCH OBL - CURRENT	25,018.36	-246,889.39
TOTAL FUND BALANCE			<u>-402,580.81</u>	<u>-5,302,585.66</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-472,214.40</u></u>	<u><u>-5,100,311.50</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-9,483.73	205,484.25
		TOTAL ASSETS	-9,483.73	205,484.25
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-9,271.57	-8,740.17
20	7603	PURCHASE OBLIGATIONS	38,176.35	66,160.73
		TOTAL LIABILITIES	28,904.78	57,420.56
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-345,690.89	-4,447,557.16
20	7602	EXPENDITURES CONTROL	364,446.19	4,250,813.08
20	8753	ASSIGNED-PURCH OBL - CURRENT	-38,176.35	-66,160.73
		TOTAL FUND BALANCE	-19,421.05	-262,904.81
		TOTAL LIABILITIES + FUND BALANCE	9,483.73	-205,484.25

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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	-9,910.04	70,267.31
		TOTAL ASSETS	-9,910.04	70,267.31
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-152.45	-152.45
21	7603	PURCHASE OBLIGATIONS	2,649.70	6,616.23
		TOTAL LIABILITIES	2,497.25	6,463.78
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	1,990.78	-139,429.31
21	7602	EXPENDITURES CONTROL	8,071.71	69,314.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,649.70	-6,616.23
		TOTAL FUND BALANCE	7,412.79	-76,731.09
TOTAL LIABILITIES + FUND BALANCE			9,910.04	-70,267.31

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	-106,065.10
	TOTAL ASSETS		.00	-106,065.10
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-137,253.78
31	7602	EXPENDITURES CONTROL	.00	253,840.88
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		.00	106,065.10
TOTAL LIABILITIES + FUND BALANCE			.00	106,065.10

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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	.00	-344,248.00
	TOTAL ASSETS		.00	-344,248.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,813,342.00
32	7602	EXPENDITURES CONTROL	.00	2,157,590.00
	TOTAL FUND BALANCE		.00	344,248.00
TOTAL LIABILITIES + FUND BALANCE			.00	344,248.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-317,685.55	1,315,934.98
		TOTAL ASSETS	-317,685.55	1,315,934.98
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-110.00	41,895.07
		TOTAL LIABILITIES	-110.00	41,895.07
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-11,849.40
36	7602	EXPENDITURES CONTROL	317,685.55	5,938,742.23
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	110.00	-41,895.07
		TOTAL FUND BALANCE	317,795.55	-1,357,830.05
TOTAL LIABILITIES + FUND BALANCE			317,685.55	-1,315,934.98

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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	-2,417,701.88
40	7602	EXPENDITURES CONTROL	.00	2,411,430.88
		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	218,006.11	366,158.91
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	-159,742.75	275,982.64
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			58,263.36	1,006,572.70
<b>LIABILITIES</b>				
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
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-218,119.48	-2,130,527.16
51	7602	EXPENDITURES CONTROL	159,856.12	1,436,607.82
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
TOTAL FUND BALANCE			-58,263.36	201,420.62
TOTAL LIABILITIES + FUND BALANCE			-58,263.36	-1,006,572.70



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-435.63	-18,213.33
	TOTAL ASSETS		-435.63	-18,213.33
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-19,802.67	-177,978.05
52	7602	EXPENDITURES CONTROL	20,238.30	196,191.38
	TOTAL FUND BALANCE		435.63	18,213.33
TOTAL LIABILITIES + FUND BALANCE			<u>435.63</u>	<u>18,213.33</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	43.60	106,119.21
	TOTAL ASSETS		43.60	106,119.21
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-43.60	-108,119.21
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-43.60	-106,119.21
TOTAL LIABILITIES + FUND BALANCE			<u>-43.60</u>	<u>-106,119.21</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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