

03/14/2018 11:27
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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-227,121.48	4,942,344.11
10	6102	CASH IN PAYROLL CLEARING ACCT	-254.52	18,610.48
TOTAL ASSETS			-227,376.00	4,960,954.59
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	116,296.31	-66,964.19
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1.04	1.04
10	7469	LOCAL TAX WITHHELD PAYABLE	.65	.65
10	7472	FICA WITHHELD PAYABLE	10.00	10.00
10	7475	CERS WITHHELD PAYABLE	15.77	15.77
10	7603	PURCHASE OBLIGATIONS	-40,803.19	266,653.38
TOTAL LIABILITIES			75,520.58	199,716.65
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,504,421.21	-18,500,365.75
10	7602	EXPENDITURES CONTROL	1,615,473.44	13,606,347.89
10	8753	ASSIGNED-PURCH OBL - CURRENT	40,803.19	-266,653.38
TOTAL FUND BALANCE			151,855.42	-5,160,671.24
TOTAL LIABILITIES + FUND BALANCE			===== <u>227,376.00</u> =====	===== <u>-4,960,954.59</u> =====

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-37,152.70	193,523.45
		TOTAL ASSETS	-37,152.70	193,523.45
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-4,087.18	-11,771.89
20	7603	PURCHASE OBLIGATIONS	4,017.82	21,030.51
		TOTAL LIABILITIES	-69.36	9,258.62
FUND BALANCE				
20	6302	REVENUES CONTROL	-308,777.52	-3,682,812.28
20	7602	EXPENDITURES CONTROL	350,017.40	3,501,060.72
20	8753	ASSIGNED-PURCH OBL - CURRENT	-4,017.82	-21,030.51
		TOTAL FUND BALANCE	37,222.06	-202,782.07
TOTAL LIABILITIES + FUND BALANCE			37,152.70	-193,523.45

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-2,472.04	79,690.55
		TOTAL ASSETS	-2,472.04	79,690.55
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-173.99	-1,956.69
21	7603	PURCHASE OBLIGATIONS	-5,078.91	2,656.83
		TOTAL LIABILITIES	-5,252.90	700.14
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,311.85	-128,742.80
21	7602	EXPENDITURES CONTROL	6,957.88	51,008.94
21	8753	ASSIGNED-PURCH OBL - CURRENT	5,078.91	-2,656.83
		TOTAL FUND BALANCE	7,724.94	-80,390.69
		TOTAL LIABILITIES + FUND BALANCE	2,472.04	-79,690.55

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 4
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	-91,139.08
		TOTAL ASSETS	.00	-91,139.08
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-137,000.00
31	7602	EXPENDITURES CONTROL	.00	238,661.08
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
		TOTAL FUND BALANCE	.00	91,139.08
TOTAL LIABILITIES + FUND BALANCE			.00	91,139.08

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 5
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-323,084.00
	TOTAL ASSETS		.00	-323,084.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,834,472.00
32	7602	EXPENDITURES CONTROL	.00	2,157,556.00
	TOTAL FUND BALANCE		.00	323,084.00
TOTAL LIABILITIES + FUND BALANCE			.00	323,084.00

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 6
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-302,454.90	1,726,485.17
		TOTAL ASSETS	-302,454.90	1,726,485.17
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	127,160.56	-14,503.54
36	7603	PURCHASE OBLIGATIONS	-12,754.00	78,246.00
		TOTAL LIABILITIES	114,406.56	63,742.46
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-11,849.40
36	7602	EXPENDITURES CONTROL	175,294.34	5,542,695.58
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	12,754.00	-78,246.00
		TOTAL FUND BALANCE	188,048.34	-1,790,227.63
TOTAL LIABILITIES + FUND BALANCE			<u>302,454.90</u>	<u>-1,726,485.17</u>

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 7
gibalsht

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	-2,402,488.08
40	7602	EXPENDITURES CONTROL	.00	2,396,217.08
		TOTAL FUND BALANCE	.00	-6,271.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-33,684.00

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 8
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	121,304.81	373,094.08
51	6104	PETTY CASH	.00	360.00
51	6111	INVESTMENTS	-147,356.66	182,675.88
51	6171	INVENTORIES FOR CONSUMPTION	.00	51,417.79
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			-26,051.85	920,201.11
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	-121,374.85	-1,742,395.37
51	7602	EXPENDITURES CONTROL	147,426.70	1,134,847.62
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
TOTAL FUND BALANCE			26,051.85	287,792.21
TOTAL LIABILITIES + FUND BALANCE			26,051.85	-920,201.11

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 9
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,126.25	-16,147.89
		TOTAL ASSETS	-1,126.25	-16,147.89
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	66.17	.00
		TOTAL LIABILITIES	66.17	.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-17,695.48	-140,656.20
52	7602	EXPENDITURES CONTROL	18,755.56	156,804.09
		TOTAL FUND BALANCE	1,060.08	16,147.89
TOTAL LIABILITIES + FUND BALANCE			1,126.25	16,147.89

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 10
gibalsht

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	40.65	106,030.58
	TOTAL ASSETS		40.65	106,030.58
FUND BALANCE				
70	6302	REVENUES CONTROL	-40.65	-108,030.58
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-40.65	-106,030.58
TOTAL LIABILITIES + FUND BALANCE			<u>-40.65</u>	<u>-106,030.58</u>

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 11
gibalsht

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	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

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 12
gibalsht

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	1,336,136.57
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

03/14/2018 11:27
9045dfle

BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 8

P 13
gibalsht

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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