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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-602,430.27	3,336,770.09
10	6102	CASH IN PAYROLL CLEARING ACCT	-634,906.84	259,497.09
10	6153	ACCOUNTS RECEIVABLE	504,016.59	504,016.59
TOTAL ASSETS			-733,320.52	4,100,283.77
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-141,824.25	-158,969.07
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-258,990.04	-258,990.04
10	7603	PURCHASE OBLIGATIONS	-178,158.28	76,717.32
TOTAL LIABILITIES			-578,972.57	-341,241.79
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,318,150.84	-25,861,431.61
10	7602	EXPENDITURES CONTROL	3,452,285.65	22,179,106.95
10	8753	ASSIGNED-PURCH OBL - CURRENT	178,158.28	-76,717.32
TOTAL FUND BALANCE			1,312,293.09	-3,759,041.98
TOTAL LIABILITIES + FUND BALANCE			=====733,320.52=====	===== -4,100,283.77=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-397,230.55	32,151.09
		TOTAL ASSETS	-397,230.55	32,151.09
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-23,883.62	-24,566.47
20	7603	PURCHASE OBLIGATIONS	-52,457.94	7,891.34
		TOTAL LIABILITIES	-76,341.56	-16,675.13
FUND BALANCE				
20	6302	REVENUES CONTROL	-570,756.12	-5,606,647.73
20	7602	EXPENDITURES CONTROL	991,870.29	5,599,063.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	52,457.94	-7,891.34
		TOTAL FUND BALANCE	473,572.11	-15,475.96
TOTAL LIABILITIES + FUND BALANCE			=====397,230.55=====	===== -32,151.09=====

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,782.00	68,729.49
		TOTAL ASSETS	-1,782.00	68,729.49
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	89.98	-217.52
21	7603	PURCHASE OBLIGATIONS	-1,888.24	.00
		TOTAL LIABILITIES	-1,798.26	-217.52
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,620.30	-151,560.06
21	7602	EXPENDITURES CONTROL	5,312.32	83,048.09
21	8753	ASSIGNED-PURCH OBL - CURRENT	1,888.24	.00
		TOTAL FUND BALANCE	3,580.26	-68,511.97
TOTAL LIABILITIES + FUND BALANCE			1,782.00	-68,729.49

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	32,488.90
	TOTAL ASSETS		.00	32,488.90
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-275,807.78
31	7602	EXPENDITURES CONTROL	.00	253,840.88
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,522.00
	TOTAL FUND BALANCE		.00	-32,488.90
TOTAL LIABILITIES + FUND BALANCE			.00	-32,488.90

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	344,248.00	.00
	TOTAL ASSETS		344,248.00	.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-344,248.00	-2,157,590.00
32	7602	EXPENDITURES CONTROL	.00	2,157,590.00
	TOTAL FUND BALANCE		-344,248.00	.00
TOTAL LIABILITIES + FUND BALANCE			<u>-344,248.00</u>	<u>.00</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-167,245.85	1,111,469.15
		TOTAL ASSETS	-167,245.85	1,111,469.15
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-278,552.94	-278,552.94
36	7603	PURCHASE OBLIGATIONS	-11,375.00	330.00
		TOTAL LIABILITIES	-289,927.94	-278,222.94
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-11,849.40
36	7602	EXPENDITURES CONTROL	445,798.79	6,421,761.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,242,827.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	11,375.00	-330.00
		TOTAL FUND BALANCE	457,173.79	-833,246.21
TOTAL LIABILITIES + FUND BALANCE			167,245.85	-1,111,469.15

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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	-1,978,500.22	-4,396,202.10
40	7602	EXPENDITURES CONTROL	1,978,500.22	4,389,931.10
		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	-494,890.24	67,639.56
51	6104	PETTY CASH	-360.00	.00
51	6111	INVESTMENTS	215,351.07	320,407.55
51	6171	INVENTORIES FOR CONSUMPTION	918.02	52,335.81
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	312,653.36
TOTAL ASSETS			-278,981.15	753,036.28
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-14,782.52	-14,782.52
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,203,751.36
51	7603	PURCHASE OBLIGATIONS	-5,330.00	.00
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-4,241.96
TOTAL LIABILITIES			-20,112.52	-1,222,775.84
FUND BALANCE				
51	6302	REVENUES CONTROL	-147,293.88	-2,474,236.52
51	7602	EXPENDITURES CONTROL	441,057.55	2,048,636.12
51	8737P	FUND BAL FOR PENSION LIABIL	.00	895,339.96
51	8753	ASSIGNED-PURCH OBL - CURRENT	5,330.00	.00
TOTAL FUND BALANCE			299,093.67	469,739.56
TOTAL LIABILITIES + FUND BALANCE			278,981.15	-753,036.28

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-30,701.55	-33,058.96
52	6153	ACCOUNTS RECEIVABLE	34,581.96	34,581.96
TOTAL ASSETS			3,880.41	1,523.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-45,301.73	-258,971.56
52	7602	EXPENDITURES CONTROL	41,421.32	257,448.56
TOTAL FUND BALANCE			-3,880.41	-1,523.00
TOTAL LIABILITIES + FUND BALANCE			-3,880.41	-1,523.00

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	44.45	106,208.72
	TOTAL ASSETS		44.45	106,208.72
FUND BALANCE				
70	6302	REVENUES CONTROL	-44.45	-108,208.72
70	7602	EXPENDITURES CONTROL	.00	2,000.00
	TOTAL FUND BALANCE		-44.45	-106,208.72
TOTAL LIABILITIES + FUND BALANCE			-44.45	-106,208.72

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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	4,258,595.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,558,602.95
80	6251	GENERAL	51,388.63	1,490,918.45
80	6252	ACCUMULATED DEPTE-GENERAL	1,500.00	-1,372,081.33
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			52,888.63	68,434,498.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	-52,888.63	-68,434,498.81
TOTAL FUND BALANCE			-52,888.63	-68,434,498.81
TOTAL LIABILITIES + FUND BALANCE			===== -52,888.63 =====	===== -68,434,498.81 =====

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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	10,660.00	1,346,796.57
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-800,837.92
TOTAL ASSETS			10,660.00	580,174.37
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	-10,660.00	-580,174.37
TOTAL FUND BALANCE			-10,660.00	-580,174.37
TOTAL LIABILITIES + FUND BALANCE			-10,660.00	-580,174.37

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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	-55,583.48	55,099,251.63
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	41,894.79
TOTAL ASSETS			-55,583.48	55,880,381.55
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	39,050.98	-312,087.64
90	7590	OTHER LONG-TERM LIABILITIES	16,532.50	-49,597.50
TOTAL LIABILITIES			55,583.48	-55,880,381.55
TOTAL LIABILITIES + FUND BALANCE			=====55,583.48=====	===== -55,880,381.55 =====

** END OF REPORT - Generated by Don Fleu **