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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-959,802.58	4,030,632.14
10	6102	CASH IN PAYROLL CLEARING ACCT	893,744.74	899,921.57
10	6139	RECEIVABLE FROM FOOD SVC FND	-137,768.64	.00
TOTAL ASSETS			-203,826.48	4,930,553.71
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-50,815.08	-50,815.08
10	7603	PURCHASE OBLIGATIONS	-141,487.95	86,180.97
TOTAL LIABILITIES			-192,303.03	35,365.89
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,489,489.00	-23,507,511.72
10	7602	EXPENDITURES CONTROL	1,744,130.56	18,627,773.09
10	8753	ASSIGNED-PURCH OBL - CURRENT	141,487.95	-86,180.97
TOTAL FUND BALANCE			396,129.51	-4,965,919.60
TOTAL LIABILITIES + FUND BALANCE			===== <u>203,826.48</u> =====	===== <u>-4,930,553.71</u> =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	24,147.63	121,154.58
		TOTAL ASSETS	<u>24,147.63</u>	<u>121,154.58</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-4,191.17	-4,517.17
20	7603	PURCHASE OBLIGATIONS	280,991.81	363,260.30
		TOTAL LIABILITIES	<u>276,800.64</u>	<u>358,743.13</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-466,716.46	-4,782,849.74
20	7602	EXPENDITURES CONTROL	446,760.00	4,666,212.33
20	8753	ASSIGNED-PURCH OBL - CURRENT	-280,991.81	-363,260.30
		TOTAL FUND BALANCE	<u>-300,948.27</u>	<u>-479,897.71</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-24,147.63</u></u>	<u><u>-121,154.58</u></u>

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-15,469.25	59,251.75
		TOTAL ASSETS	-15,469.25	59,251.75
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-609.74	-609.74
21	7603	PURCHASE OBLIGATIONS	-22,261.70	.00
		TOTAL LIABILITIES	-22,871.44	-609.74
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,111.17	-202,181.96
21	7602	EXPENDITURES CONTROL	20,190.16	143,539.95
21	8753	ASSIGNED-PURCH OBL - CURRENT	22,261.70	.00
		TOTAL FUND BALANCE	38,340.69	-58,642.01
TOTAL LIABILITIES + FUND BALANCE			15,469.25	-59,251.75

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	138,200.00	151,315.86
	TOTAL ASSETS		138,200.00	151,315.86
FUND BALANCE				
31	6302	REVENUES CONTROL	-194,997.29	-337,497.29
31	7602	EXPENDITURES CONTROL	.00	186,181.43
31	8737	RESTRICTED - OTHER	56,797.29	.00
	TOTAL FUND BALANCE		-138,200.00	-151,315.86
TOTAL LIABILITIES + FUND BALANCE			-138,200.00	-151,315.86

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-314,932.00
	TOTAL ASSETS		.00	-314,932.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,882,954.00
32	7602	EXPENDITURES CONTROL	.00	2,197,886.00
	TOTAL FUND BALANCE		.00	314,932.00
TOTAL LIABILITIES + FUND BALANCE			.00	314,932.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-561,757.95	5,322,696.95
36	6111	INVESTMENTS	.00	2,000,000.00
TOTAL ASSETS			-561,757.95	7,322,696.95
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-2,357.25	-2,357.25
36	7603	PURCHASE OBLIGATIONS	-220.00	43,608.43
TOTAL LIABILITIES			-2,577.25	41,251.18
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,746.50	-35,025.34
36	7602	EXPENDITURES CONTROL	565,861.70	9,251,645.72
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-16,536,960.08
36	8753	ASSIGNED-PURCH OBL - CURRENT	220.00	-43,608.43
TOTAL FUND BALANCE			564,335.20	-7,363,948.13
TOTAL LIABILITIES + FUND BALANCE			=====561,757.95=====	===== -7,322,696.95 =====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,384,067.43
40	7602	EXPENDITURES CONTROL	.00	2,384,067.43
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-415,920.34	273,661.00
51	6104	PETTY CASH	-385.00	.00
51	6111	INVESTMENTS	322,265.21	398,152.34
51	6130	INTERFUND RECEIVABLES	137,768.64	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	57,372.08
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	188,757.81
TOTAL ASSETS			43,728.51	917,943.23
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-27.92	-27.92
51	7541	UNFUNDED PENSION LIABILITIES	.00	-990,443.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-6,615.41
TOTAL LIABILITIES			-27.92	-997,087.04
FUND BALANCE				
51	6302	REVENUES CONTROL	-183,699.66	-2,182,938.19
51	7602	EXPENDITURES CONTROL	139,999.07	1,511,152.77
51	8722	NONSPENDABLE-INVENTORIES	.00	-57,372.08
51	8737P	FUND BAL FOR PENSION LIABIL	.00	808,301.31
TOTAL FUND BALANCE			-43,700.59	79,143.81
TOTAL LIABILITIES + FUND BALANCE			-43,728.51	-917,943.23

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	31,947.83	206.16
	TOTAL ASSETS		31,947.83	206.16
FUND BALANCE				
52	6302	REVENUES CONTROL	-51,812.52	-220,843.39
52	7602	EXPENDITURES CONTROL	19,864.69	220,637.23
	TOTAL FUND BALANCE		-31,947.83	-206.16
TOTAL LIABILITIES + FUND BALANCE			<u>-31,947.83</u>	<u>-206.16</u>

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FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	13.71	110,241.11
	TOTAL ASSETS		13.71	110,241.11
FUND BALANCE				
70	6302	REVENUES CONTROL	-13.71	-110,451.57
70	7602	EXPENDITURES CONTROL	.00	1,500.00
70	8739	RESTRICTED-NET ASSETS	.00	-1,289.54
	TOTAL FUND BALANCE		-13.71	-110,241.11
TOTAL LIABILITIES + FUND BALANCE			-13.71	-110,241.11

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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	-9,996.29
80	6221	BUILDINGS & BUILDING IMPROVE	.00	96,098,918.96
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-48,701,615.89
80	6231	TECHNOLOGY EQUIPMENT	.00	3,629,463.47
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,567,018.18
80	6241	VEHICLES	.00	3,762,911.04
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,397,468.28
80	6251	GENERAL	-4,703.53	1,335,806.71
80	6252	ACCUMULATED DEPTE-GENERAL	2,822.11	-1,299,323.01
80	6261	CONSTRUCT WORK IN PROGRESS	.00	7,863,929.43
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-59,523.02
80	6302	REVENUES CONTROL	1,450.26	1,450.26
TOTAL ASSETS			-431.16	57,900,735.55
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	431.16	431.16
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-57,901,166.71
TOTAL FUND BALANCE			431.16	-57,900,735.55
TOTAL LIABILITIES + FUND BALANCE			431.16	-57,900,735.55

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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	-26,990.04
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	-744,471.81
TOTAL ASSETS			.00	639,030.72
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-639,030.72
TOTAL FUND BALANCE			.00	-639,030.72
TOTAL LIABILITIES + FUND BALANCE			.00	-639,030.72

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FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	776,815.80
90	6304	AMT RETIRE LONG-TERM DEBT	.00	55,577,538.67
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	63,467.78
TOTAL ASSETS			.00	56,417,822.25
LIABILITIES				
90	7511	LONG TERM BONDS PAYABLE	.00	-56,014,100.00
90	7512	ACRETED INTEREST	.00	-49,895.56
90	7551	COMPENSATED ABSENCES	.00	-271,164.69
90	7590	OTHER LONG-TERM LIABILITIES	.00	-82,662.00
TOTAL LIABILITIES			.00	-56,417,822.25
TOTAL LIABILITIES + FUND BALANCE			.00	-56,417,822.25
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