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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	38,092.29	5,776,933.06
10	6102	CASH IN PAYROLL CLEARING ACCT	-235.46	1,098.39
TOTAL ASSETS			<u>37,856.83</u>	<u>5,778,031.45</u>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-32,182.73	-32,182.73
10	7603	PURCHASE OBLIGATIONS	-2,108.68	377,102.16
TOTAL LIABILITIES			<u>-34,291.41</u>	<u>344,919.43</u>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,959,760.08	-18,383,858.77
10	7602	EXPENDITURES CONTROL	1,954,085.98	12,638,010.05
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,108.68	-377,102.16
TOTAL FUND BALANCE			<u>-3,565.42</u>	<u>-6,122,950.88</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> <u>-37,856.83</u>	<u>=====</u> <u>-5,778,031.45</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-17,035.70	9,815.12
		TOTAL ASSETS	-17,035.70	9,815.12
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-1,059.48	-1,280.48
20	7603	PURCHASE OBLIGATIONS	-14,769.48	19,831.58
		TOTAL LIABILITIES	-15,828.96	18,551.10
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-355,515.89	-2,751,582.46
20	7602	EXPENDITURES CONTROL	373,611.07	2,743,047.82
20	8753	ASSIGNED-PURCH OBL - CURRENT	14,769.48	-19,831.58
		TOTAL FUND BALANCE	32,864.66	-28,366.22
TOTAL LIABILITIES + FUND BALANCE			17,035.70	-9,815.12

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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	4,534.63	85,658.93
		TOTAL ASSETS	<u>4,534.63</u>	<u>85,658.93</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-915.94	-915.94
21	7603	PURCHASE OBLIGATIONS	-2,383.21	4,887.02
		TOTAL LIABILITIES	<u>-3,299.15</u>	<u>3,971.08</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-9,946.65	-123,092.48
21	7602	EXPENDITURES CONTROL	6,327.96	38,349.49
21	8753	ASSIGNED-PURCH OBL - CURRENT	2,383.21	-4,887.02
		TOTAL FUND BALANCE	<u>-1,235.48</u>	<u>-89,630.01</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-4,534.63</u></u>	<u><u>-85,658.93</u></u>

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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

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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	-1,508,088.00	.00
	TOTAL ASSETS		-1,508,088.00	.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,886,750.00
32	7602	EXPENDITURES CONTROL	1,508,088.00	1,886,750.00
	TOTAL FUND BALANCE		1,508,088.00	.00
TOTAL LIABILITIES + FUND BALANCE			<u>1,508,088.00</u>	<u>.00</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-2,306.83	706,560.19
		TOTAL ASSETS	-2,306.83	706,560.19
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	35,390.00	35,390.00
		TOTAL LIABILITIES	35,390.00	35,390.00
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	2,306.83	26,714.81
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-733,275.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	-35,390.00	-35,390.00
		TOTAL FUND BALANCE	-33,083.17	-741,950.19
		TOTAL LIABILITIES + FUND BALANCE	2,306.83	-706,560.19

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	1,423,726.87	-429,940.75
		TOTAL ASSETS	1,423,726.87	-429,940.75
<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	-1,508,088.00	-1,936,193.23
40	7602	EXPENDITURES CONTROL	84,361.13	2,394,911.98
40	8736	RESTRICTED - DEBT SERVICE	.00	-1,365.00
		TOTAL FUND BALANCE	-1,423,726.87	457,353.75
		TOTAL LIABILITIES + FUND BALANCE	-1,423,726.87	429,940.75

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	126,301.19	340,932.20
51	6104	PETTY CASH	.00	427.00
51	6111	INVESTMENTS	-130,991.18	137,994.69
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			-4,689.99	1,216,038.81
<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	-127,747.23	-1,600,853.36
51	7602	EXPENDITURES CONTROL	132,437.22	1,069,163.66
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			4,689.99	939,056.49
TOTAL LIABILITIES + FUND BALANCE			===== 4,689.99 =====	===== -1,216,038.81 =====



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	1,932.46	-19,923.95
	TOTAL ASSETS		<u>1,932.46</u>	<u>-19,923.95</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-16,355.55	-105,865.33
52	7602	EXPENDITURES CONTROL	14,423.09	125,789.28
	TOTAL FUND BALANCE		<u>-1,932.46</u>	<u>19,923.95</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -1,932.46 =====</u>	<u>===== 19,923.95 =====</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	45.22	106,521.89
		TOTAL ASSETS	45.22	106,521.89
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.22	-106,521.89
		TOTAL FUND BALANCE	-45.22	-106,521.89
		TOTAL LIABILITIES + FUND BALANCE	-45.22	-106,521.89

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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 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

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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	-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

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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	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

\*\* END OF REPORT - Generated by Scott Burchett \*\*