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CLAY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2018

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-6,478,494.69
INVESTMENTS	12,162,157.19
INTERFUND RECEIVABLES	909,868.89
ACCOUNTS RECEIVABLE	89,437.95
TOTAL ASSETS	6,682,969.34
LIABILITIES	
ACCOUNTS PAYABLE	-110,994.59
ALLSTATE ACCR SAL & BENFT PAYA	-7,785.08
KTRS WITHHELD PAYABLE	23.67
TOTAL LIABILITIES	-118,756.00
FUND BALANCE	
COMMITTED - SICK LEAVE PAYABLE	-100,000.00
ASSIGNED-PURCH OBL - PRD 13/YE	-25,724.83
UNASSIGNED FUND BALANCE	-6,438,488.51
TOTAL FUND BALANCE FOR FUND 1	-6,564,213.34

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	1,165,954.27
TOTAL ASSETS	1,165,954.27
LIABILITIES	
INTERFUND PAYABLES	-909,868.89
ACCOUNTS PAYABLE	-50,510.85
ADVANCES FROM GRANTORS	-205,574.53
TOTAL LIABILITIES	-1,165,954.27
FUND BALANCE	
RESTRICTED GRANTS	-4,421.91
UNASSIGNED FUND BALANCE	4,421.91
TOTAL FUND BALANCE FOR FUND 2	.00

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	373,136.43
TOTAL ASSETS	373,136.43
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-371,961.94
RESTRICTED-SFCC ESCROW-CURRENT	-1,174.49
TOTAL FUND BALANCE FOR FUND 310	-373,136.43

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	957,663.12
TOTAL ASSETS	957,663.12
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-777,761.13
RESTRICTED - OTHER	-179,248.00
RESTRICTED-SFCC ESCROW-CURRENT	-653.99
TOTAL FUND BALANCE FOR FUND 320	-957,663.12

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,181,631.20
CASH IN BANK	1,243,229.45
CASH IN BANK	231,910.25
CASH IN BANK	-270,450.08
CASH IN BANK	-95,609.40
CASH IN BANK	20,693.00
CASH IN BANK	-153,126.14
CASH IN BANK	389,260.83
TOTAL ASSETS	2,547,539.11
LIABILITIES	
ACCOUNTS PAYABLE	-6,726.08
TOTAL LIABILITIES	-6,726.08
FUND BALANCE	
RESTRICTED GRANTS	-22,845.00
RESTRICTED-FUTURE CONSTR BG-1	-2,596,399.03
RESTRICTED - OTHER	78,431.00
TOTAL FUND BALANCE FOR FUND 360	-2,540,813.03

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	629,106.53
DEFERRED OUTFLOWS OF RESOURCES	169,619.00
DEFERRED OUTFLOWS OF RESOURCES	585,068.00
TOTAL ASSETS	1,383,793.53
LIABILITIES	
ACCOUNTS PAYABLE	-8,188.60
UNFUNDED OPEB LIABILITIES	-618,186.00
UNFUNDED PENSION LIABILITIES	-1,799,911.00
DEFERRED INFLOW OF RESOURCES	-32,367.00
DEFERRED INFLOW OF RESOURCES	-262,761.00
TOTAL LIABILITIES	-2,721,413.60
FUND BALANCE	
RESTRICTED - OTHER OPEB LIABIL	480,934.00
RESTRICTED - OTHER PENSIONS	1,477,604.00
RESTRICTED NET POSITION	-620,917.93
TOTAL FUND BALANCE FOR FUND 51	1,337,620.07

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	993,161.00
A/D LAND	-60.06
LAND IMPROVEMENTS	2,457,418.00
A/D LAND IMPROVEMENTS	-1,669,274.91
BUILDINGS AND IMPROVEMENTS	38,394,450.64
A/D BUILDINGS	-20,362,138.31
TECHNOLOGY EQUIPMENT	118,465.43
A/D TECHNOLOGY EQUIPMENT	-112,079.98
VEHICLES	5,980,950.20
A/D VEHICLES	-4,262,528.43
GENERAL EQUIPMENT	607,610.54
A/D GENERAL EQUIPMENT	-432,829.48
TOTAL ASSETS	21,713,144.64
FUND BALANCE	
INVESTMENT IN GOVT. ASSETS	-21,713,144.64
TOTAL FUND BALANCE FOR FUND 8	-21,713,144.64

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS AND IMPROVEMENTS	993,436.00
A/D BUILDINGS	-727,157.38
GENERAL EQUIPMENT	574,495.18
A/D GENERAL EQUIPMENT	-456,267.04
TOTAL ASSETS	384,506.76
FUND BALANCE	
NET INVESTMENT IN CAPITAL ASSE	-384,506.76
TOTAL FUND BALANCE FOR FUND 81	-384,506.76

