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|BOYD COUNTY BOARD OF EDUCATION
|BALANCE SHEET REPORT FOR FY2022

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GENERAL FUND (1)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	5,196,678.02
CASH IN PAYROLL CLEARING ACCT	189,557.37
ACCOUNTS RECEIVABLE	614,581.72
TOTAL ASSETS	6,000,817.11
LIABILITIES	
ACCOUNTS PAYABLE	-219,950.55
ACCR SALARIES & BENEFIT PAYABLE	-193,688.15
TOTAL LIABILITIES	-413,638.70
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-329,704.00
ASSIGNED-PURCH OBL - PRD 13/YE	900.00
UNASSIGNED FUND BALANCE	-5,258,374.41
TOTAL FUND BALANCE FOR FUND 1	-5,587,178.41

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SPECIAL REVENUE (2)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	180,761.83
ACCOUNTS RECEIVABLE	1,038,869.99
TOTAL ASSETS	1,219,631.82
LIABILITIES	
ACCOUNTS PAYABLE	-113,471.08
Advances from Grantors	-1,106,160.74
TOTAL LIABILITIES	-1,219,631.82

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	106,205.65
TOTAL ASSETS	106,205.65
LIABILITIES	
ACCOUNTS PAYABLE	-195.39
TOTAL LIABILITIES	-195.39
FUND BALANCE	
COMMITTED FUND BALANCE	-106,010.26
TOTAL FUND BALANCE FOR FUND 21	-106,010.26

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SCHOOL ACTIVITY FUND ACCT (25)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	338,263.15
ACCOUNTS RECEIVABLE	1,330.00
TOTAL ASSETS	339,593.15
LIABILITIES	
ACCOUNTS PAYABLE	-296.00
TOTAL LIABILITIES	-296.00
FUND BALANCE	
RESTRICTED - OTHER	-339,297.15
TOTAL FUND BALANCE FOR FUND 25	-339,297.15

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	43,425.55
TOTAL ASSETS	43,425.55
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-36,964.78
RESTRICTED-SFCC ESCROW-CURRENT	-6,460.77
TOTAL FUND BALANCE FOR FUND 310	-43,425.55

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	15,044.82
TOTAL ASSETS	15,044.82
LIABILITIES	
ACCOUNTS PAYABLE	-12,605.00
TOTAL LIABILITIES	-12,605.00
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-2,439.82
TOTAL FUND BALANCE FOR FUND 360	-2,439.82

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	36,960.00
TOTAL ASSETS	36,960.00
LIABILITIES	
ACCOUNTS PAYABLE	-36,433.00
TOTAL LIABILITIES	-36,433.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-527.00
TOTAL FUND BALANCE FOR FUND 400	-527.00

FOOD SERVICE FUND (51)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	4,549.78
PETTY CASH	1,477.00
INVESTMENTS	240,838.93
ACCOUNTS RECEIVABLE	270,318.34
INVENTORIES FOR CONSUMPTION	72,323.54
DEFERRED OUTFLOW OPEB LIAB	288,287.56
DEFERRED OUTFLOW PENSION LIA	357,061.66
TOTAL ASSETS	1,234,856.81
LIABILITIES	
UNFUNDED PENSION LIABILITIES	-658,224.46
UNFUNDED PENSION LIABILITIES	-2,091,311.72
DEFERRED INFLOW OPEB LIABIL	-117,826.80
DEFERRED INFLOW PENSION LIA	-6,202.01
TOTAL LIABILITIES	-2,873,564.99
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	487,763.70
FUND BAL FOR PENSION LIABIL	1,740,452.07
RESTRICTED-NET ASSETS	-589,507.59
TOTAL FUND BALANCE FOR FUND 51	1,638,708.18

DAY CARE OPERATIONS (52)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	181,174.66
ACCOUNTS RECEIVABLE	69,392.02
DEFERRED OUTFLOW OPEB LIAB	91,380.85
DEFERRED OUTFLOW PENSION LIA	113,180.19
TOTAL ASSETS	455,127.72
LIABILITIES	
ACCOUNTS PAYABLE	-4,382.71
UNFUNDED PENSION LIABILITIES	-208,642.64
UNFUNDED PENSION LIABILITIES	-662,900.05
DEFERRED INFLOW OPEB LIABIL	-37,348.51
DEFERRED INFLOW PENSION LIA	-1,965.76
TOTAL LIABILITIES	-915,239.67
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	154,610.30
FUND BAL FOR PENSION LIABIL	551,685.62
RESTRICTED-NET ASSETS	-326,192.12
UNASSIGNED FUND BALANCE	80,008.15
TOTAL FUND BALANCE FOR FUND 52	460,111.95

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FIDUCIARY FUND-PRIVATE PURPOSE (700)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	108,197.79
TOTAL ASSETS	108,197.79
FUND BALANCE	
RESTRICTED-NET ASSETS	-108,197.79
TOTAL FUND BALANCE FOR FUND 7000	-108,197.79

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE

ASSETS	
LAND	2,125,034.40
LAND IMPROVEMENTS	19,450.00
ACCUM DEPRE-LAND IMPROVEMENTS	-14,858.77
BUILDINGS & BUILDING IMPROVE	120,965,903.85
ACCUMULATED DEPRECIATION-BLDG	-63,959,517.36
TECHNOLOGY EQUIPMENT	4,140,081.35
ACCUM DEPRE-TECHNOLGY EQUIP	-3,928,504.14
VEHICLES	4,708,468.56
ACCUM DEPRECIATION-VEHICLES	-3,959,639.32
GENERAL	2,269,382.12
ACCUMULATED DEPRE-GENERAL	-1,653,419.01
CONSTRUCT WORK IN PROGRESS	6,182,839.30
INFRASTRUCTURE	98,715.95
ACCUMULATED DEPRE-INFRASTRUCT	-84,201.97
TOTAL ASSETS	66,909,734.96
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-66,909,734.96
TOTAL FUND BALANCE FOR FUND 8	-66,909,734.96

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE

ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-39,741.24
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPRE-TECHNOLGY EQUIP	-49,471.67
VEHICLES	27,706.00
ACCUM DEPRECIATION-VEHICLES	-15,238.30
GENERAL	1,987,339.26
ACCUMULATED DEPRE-GENERAL	-1,237,428.71
TOTAL ASSETS	786,393.01
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-786,393.01
TOTAL FUND BALANCE FOR FUND 81	-786,393.01

LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE

ASSETS	
BOND ISSUE COST	628,183.09
AMT RETIRE LONG-TERM DEBT	49,693,402.98
DEFERRED OUTFLOWS OF RESOURCES	8,005.38
TOTAL ASSETS	50,329,591.45
LIABILITIES	
LOAN INTEREST PAYABLE	-316,697.64
LONG TERM BONDS PAYABLE	-49,724,319.00
COMPENSATED ABSENCES	-288,574.81
TOTAL LIABILITIES	-50,329,591.45

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE

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