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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-131,486.18	7,133,482.25
10	6102	CASH IN PAYROLL CLEARING ACCT	-14,287.80	337,082.15
10	6139	RECEIVABLE FROM FOOD SVC FND	-41.04	.00
TOTAL ASSETS			-145,815.02	7,470,564.40
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	24,092.07	-12,162.07
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-339,897.30
10	7603	PURCHASE OBLIGATIONS	-583,285.49	391,623.56
TOTAL LIABILITIES			-559,193.42	39,564.19
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,981,799.19	-18,692,869.03
10	7602	EXPENDITURES CONTROL	3,103,522.14	11,573,464.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	583,285.49	-391,623.56
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	900.00
TOTAL FUND BALANCE			705,008.44	-7,510,128.59
TOTAL LIABILITIES + FUND BALANCE			145,815.02	-7,470,564.40

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-149,677.25	882,437.09
		TOTAL ASSETS	-149,677.25	882,437.09
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	48,883.68	-197.29
20	7603	PURCHASE OBLIGATIONS	-66,260.35	835,065.90
		TOTAL LIABILITIES	-17,376.67	834,868.61
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,412,498.32	-5,835,730.41
20	7602	EXPENDITURES CONTROL	1,513,291.89	4,953,490.61
20	8753	ASSIGNED-PURCH OBL - CURRENT	66,260.35	-835,065.90
		TOTAL FUND BALANCE	167,053.92	-1,717,305.70
		TOTAL LIABILITIES + FUND BALANCE	=====149,677.25=====	===== -882,437.09=====

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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	3,633.05	111,624.70
		TOTAL ASSETS	3,633.05	111,624.70
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-10,147.19	1,758.31
		TOTAL LIABILITIES	-10,147.19	1,758.31
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-16,300.00	-133,752.25
21	7602	EXPENDITURES CONTROL	12,666.95	22,127.55
21	8753	ASSIGNED-PURCH OBL - CURRENT	10,147.19	-1,758.31
		TOTAL FUND BALANCE	6,514.14	-113,383.01
		TOTAL LIABILITIES + FUND BALANCE	-3,633.05	-111,624.70

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	.00	326,414.12
25	6153	ACCOUNTS RECEIVABLE	.00	1,330.00
	TOTAL ASSETS		.00	327,744.12
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-296.00
	TOTAL LIABILITIES		.00	-296.00
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	.00	-327,448.12
	TOTAL FUND BALANCE		.00	-327,448.12
TOTAL LIABILITIES + FUND BALANCE			.00	-327,744.12

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-140,024.00	43,425.55
	TOTAL ASSETS		-140,024.00	43,425.55
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-140,024.00
31	7602	EXPENDITURES CONTROL	140,024.00	140,024.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-36,964.78
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-6,460.77
	TOTAL FUND BALANCE		140,024.00	-43,425.55
TOTAL LIABILITIES + FUND BALANCE			140,024.00	-43,425.55

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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	-1,965,980.00	.00
	TOTAL ASSETS		-1,965,980.00	.00
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,965,980.00
32	7602	EXPENDITURES CONTROL	1,965,980.00	1,965,980.00
	TOTAL FUND BALANCE		1,965,980.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====1,965,980.00=====	=====0.00=====

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	101,271.81
		TOTAL ASSETS	.00	101,271.81
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-12,605.00
		TOTAL LIABILITIES	.00	-12,605.00
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	.00	47,834.07
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-136,500.88
		TOTAL FUND BALANCE	.00	-88,666.81
TOTAL LIABILITIES + FUND BALANCE			.00	-101,271.81

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	81,961.94	-330,613.19
		TOTAL ASSETS	81,961.94	-330,613.19
<b>LIABILITIES</b>				
40	7421	ACCOUNTS PAYABLE	.00	-36,433.00
		TOTAL LIABILITIES	.00	-36,433.00
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-2,106,004.00	-2,106,004.00
40	7602	EXPENDITURES CONTROL	2,024,042.06	2,473,577.19
40	8736	RESTRICTED - DEBT SERVICE	.00	-527.00
		TOTAL FUND BALANCE	-81,961.94	367,046.19
		TOTAL LIABILITIES + FUND BALANCE	-81,961.94	330,613.19



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-42,724.22	236,072.65
51	6104	PETTY CASH	.00	1,477.00
51	6111	INVESTMENTS	1,573.71	-94,600.62
51	6130	INTERFUND RECEIVABLES	41.04	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	72,323.54
51	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	288,287.56
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	357,061.66
TOTAL ASSETS			-41,109.47	860,621.79
<b>LIABILITIES</b>				
51	7541O	UNFUNDED PENSION LIABILITIES	.00	-658,224.46
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-2,091,311.72
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-117,826.80
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-6,202.01
TOTAL LIABILITIES			.00	-2,873,564.99
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-232,347.38	-1,171,268.64
51	7602	EXPENDITURES CONTROL	273,456.85	955,996.07
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	487,763.70
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,740,452.07
TOTAL FUND BALANCE			41,109.47	2,012,943.20
TOTAL LIABILITIES + FUND BALANCE			41,109.47	-860,621.79

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	34,082.71	21,659.94
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	91,380.85
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	113,180.19
TOTAL ASSETS			34,082.71	226,220.98
<b>LIABILITIES</b>				
52	75410	UNFUNDED PENSION LIABILITIES	.00	-208,642.64
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-662,900.05
52	7603	PURCHASE OBLIGATIONS	-115.00	300.00
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-37,348.51
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-1,965.76
TOTAL LIABILITIES			-115.00	-910,556.96
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-29,753.60	-219,320.30
52	7602	EXPENDITURES CONTROL	-4,329.11	197,660.35
52	87370	RESTRICTED OTHER OPEB LIABIL	.00	154,610.30
52	8737P	FUND BAL FOR PENSION LIABIL	.00	551,685.62
52	8739	RESTRICTED-NET ASSETS	.00	.01
52	8753	ASSIGNED-PURCH OBL - CURRENT	115.00	-300.00
TOTAL FUND BALANCE			-33,967.71	684,335.98
TOTAL LIABILITIES + FUND BALANCE			<u><u>-34,082.71</u></u>	<u><u>-226,220.98</u></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	.00	108,197.79
		TOTAL ASSETS	.00	108,197.79
<b>FUND BALANCE</b>				
70	7602	EXPENDITURES CONTROL	.00	1,000.00
70	8739	RESTRICTED-NET ASSETS	.00	-109,197.79
		TOTAL FUND BALANCE	.00	-108,197.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-108,197.79

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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	-14,858.77
80	6221	BUILDINGS & BUILDING IMPROVE	.00	120,965,903.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-63,959,517.36
80	6231	TECHNOLOGY EQUIPMENT	.00	4,140,081.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,928,504.14
80	6241	VEHICLES	.00	4,708,468.56
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,959,639.32
80	6251	GENERAL	.00	2,269,382.12
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,653,419.01
80	6261	CONSTRUCT WORK IN PROGRESS	.00	6,182,839.30
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-84,201.97
TOTAL ASSETS			.00	66,909,734.96
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-66,909,734.96
TOTAL FUND BALANCE			.00	-66,909,734.96
TOTAL LIABILITIES + FUND BALANCE			.00	-66,909,734.96

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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	-39,741.24
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-49,471.67
81	6241	VEHICLES	.00	27,706.00
81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-15,238.30
81	6251	GENERAL	.00	1,987,339.26
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-1,237,428.71
TOTAL ASSETS			.00	786,393.01
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-786,393.01
TOTAL FUND BALANCE			.00	-786,393.01
TOTAL LIABILITIES + FUND BALANCE			.00	-786,393.01

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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	628,183.09
90	6304	AMT RETIRE LONG-TERM DEBT	.00	49,693,402.98
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	8,005.38
TOTAL ASSETS			.00	50,329,591.45
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-316,697.64
90	7511	LONG TERM BONDS PAYABLE	.00	-49,724,319.00
90	7551	COMPENSATED ABSENCES	.00	-288,574.81
TOTAL LIABILITIES			.00	-50,329,591.45
TOTAL LIABILITIES + FUND BALANCE			.00	-50,329,591.45

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