

11/10/2021 14:08
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BOYD COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2022 4

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -113,936.95 | 4,148,919.83 |
| 10 | 6102 | CASH IN PAYROLL CLEARING ACCT | 47,694.03 | 337,287.06 |
| 10 | 6139 | RECEIVABLE FROM FOOD SVC FND | -14.34 | .00 |
| TOTAL ASSETS | | | -66,257.26 | 4,486,206.89 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 25,439.30 | -12,202.03 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -38,314.31 | -339,897.30 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -79,859.98 | 484,450.39 |
| TOTAL LIABILITIES | | | -92,734.99 | 132,351.06 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,745,310.80 | -9,143,209.65 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,824,443.07 | 6,374,856.30 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 79,859.98 | -484,450.39 |
| 10 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 900.00 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -1,366,654.21 |
| TOTAL FUND BALANCE | | | 158,992.25 | -4,618,557.95 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== 66,257.26 ===== | ===== -4,486,206.89 ===== |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|--------------------------|-----------------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 35,925.77 | 1,379,663.64 |
| | | TOTAL ASSETS | <u>35,925.77</u> | <u>1,379,663.64</u> |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 3,808.27 | -54,313.76 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -213,305.72 | 787,551.74 |
| | | TOTAL LIABILITIES | <u>-209,497.45</u> | <u>733,237.98</u> |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -792,222.00 | -3,832,947.88 |
| 20 | 7602 | EXPENDITURES CONTROL | 752,487.96 | 2,507,598.00 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 213,305.72 | -787,551.74 |
| | | TOTAL FUND BALANCE | <u>173,571.68</u> | <u>-2,112,901.62</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u><u>-35,925.77</u></u> | <u><u>-1,379,663.64</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 | 3,002.21 | 107,555.30 |
| | | TOTAL ASSETS | <u>3,002.21</u> | <u>107,555.30</u> |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 338.65 | 10,749.73 |
| | | TOTAL LIABILITIES | <u>338.65</u> | <u>10,749.73</u> |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -10,651.59 | -116,952.25 |
| 21 | 7602 | EXPENDITURES CONTROL | 7,649.38 | 9,396.95 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -338.65 | -10,749.73 |
| | | TOTAL FUND BALANCE | <u>-3,340.86</u> | <u>-118,305.03</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u>===== -3,002.21 =====</u> | <u>===== -107,555.30 =====</u> |

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| FUND: 25 SCHOOL ACTIVITY FUND ACCT | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------------|--------------------|------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | .00 | 326,414.12 |
| 25 | 6153 | ACCOUNTS RECEIVABLE | .00 | 1,330.00 |
| | TOTAL ASSETS | | .00 | 327,744.12 |
| LIABILITIES | | | | |
| 25 | 7421 | ACCOUNTS PAYABLE | .00 | -296.00 |
| | TOTAL LIABILITIES | | .00 | -296.00 |
| FUND BALANCE | | | | |
| 25 | 8740 | COMMITTED FUND BALANCE | .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 |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 183,449.55 |
| | TOTAL ASSETS | | .00 | 183,449.55 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .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 | | .00 | -183,449.55 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -183,449.55 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 412,614.00 |
| | TOTAL ASSETS | | .00 | 412,614.00 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -412,614.00 |
| | TOTAL FUND BALANCE | | .00 | -412,614.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -412,614.00 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -9,200.00 | 101,271.81 |
| | | TOTAL ASSETS | -9,200.00 | 101,271.81 |
| LIABILITIES | | | | |
| 36 | 7421 | ACCOUNTS PAYABLE | .00 | -12,605.00 |
| 36 | 7603 | PURCHASE OBLIGATIONS | -9,200.00 | .00 |
| | | TOTAL LIABILITIES | -9,200.00 | -12,605.00 |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | 9,200.00 | 47,834.07 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -136,500.88 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 9,200.00 | .00 |
| 36 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 5,162.18 |
| 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -5,162.18 |
| | | TOTAL FUND BALANCE | 18,400.00 | -88,666.81 |
| | | TOTAL LIABILITIES + FUND BALANCE | 9,200.00 | -101,271.81 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | -336,683.25 |
| | | TOTAL ASSETS | .00 | -336,683.25 |
| LIABILITIES | | | | |
| 40 | 7421 | ACCOUNTS PAYABLE | .00 | -36,433.00 |
| | | TOTAL LIABILITIES | .00 | -36,433.00 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 373,643.25 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -527.00 |
| | | TOTAL FUND BALANCE | .00 | 373,116.25 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 336,683.25 |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 181,931.81 | 205,834.44 |
| 51 | 6104 | PETTY CASH | .00 | 1,477.00 |
| 51 | 6111 | INVESTMENTS | -121,833.07 | -77,763.43 |
| 51 | 6130 | INTERFUND RECEIVABLES | 14.34 | .00 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 72,323.54 |
| 51 | 64000 | DEFERRED OUTFLOW OPEB LIAB | .00 | 288,287.56 |
| 51 | 6400P | DEFERRED OUTFLOW PENSION LIA | .00 | 357,061.66 |
| TOTAL ASSETS | | | 60,113.08 | 847,220.77 |
| LIABILITIES | | | | |
| 51 | 75410 | UNFUNDED PENSION LIABILITIES | .00 | -658,224.46 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -2,091,311.72 |
| 51 | 7603 | PURCHASE OBLIGATIONS | .00 | 26,672.00 |
| 51 | 77000 | DEFERRED INFLOW OPEB LIABIL | .00 | -117,826.80 |
| 51 | 7700P | DEFERRED INFLOW PENSION LIA | .00 | -6,202.01 |
| TOTAL LIABILITIES | | | .00 | -2,846,892.99 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -223,236.09 | -323,966.29 |
| 51 | 7602 | EXPENDITURES CONTROL | 163,123.01 | 464,087.28 |
| 51 | 8737O | RESTRICTED OTHER OPEB LIABIL | .00 | 487,763.70 |
| 51 | 8737P | FUND BAL FOR PENSION LIABIL | .00 | 1,740,452.07 |
| 51 | 8739 | RESTRICTED-NET ASSETS | .00 | -341,992.54 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -26,672.00 |
| TOTAL FUND BALANCE | | | -60,113.08 | 1,999,672.22 |
| TOTAL LIABILITIES + FUND BALANCE | | | -60,113.08 | -847,220.77 |

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| FUND: 52 DAY CARE OPERATIONS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|------------------------------|--------------------------|------------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | -15,500.43 | -14,480.23 |
| 52 | 64000 | DEFERRED OUTFLOW OPEB LIAB | .00 | 91,380.85 |
| 52 | 6400P | DEFERRED OUTFLOW PENSION LIA | .00 | 113,180.19 |
| TOTAL ASSETS | | | -15,500.43 | 190,080.81 |
| LIABILITIES | | | | |
| 52 | 75410 | UNFUNDED PENSION LIABILITIES | .00 | -208,642.64 |
| 52 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -662,900.05 |
| 52 | 7603 | PURCHASE OBLIGATIONS | -127.76 | 1,114.10 |
| 52 | 77000 | DEFERRED INFLOW OPEB LIABIL | .00 | -37,348.51 |
| 52 | 7700P | DEFERRED INFLOW PENSION LIA | .00 | -1,965.76 |
| TOTAL LIABILITIES | | | -127.76 | -909,742.86 |
| FUND BALANCE | | | | |
| 52 | 6302 | REVENUES CONTROL | -25,543.54 | -132,307.15 |
| 52 | 7602 | EXPENDITURES CONTROL | 41,043.97 | 146,787.37 |
| 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 | 127.76 | -1,114.10 |
| TOTAL FUND BALANCE | | | 15,628.19 | 719,662.05 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====15,500.43===== | ===== -190,080.81===== |

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| FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 70 | 6101 | CASH IN BANK | .00 | 108,197.79 |
| | | TOTAL ASSETS | .00 | 108,197.79 |
| FUND BALANCE | | | | |
| 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 |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 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 |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 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 |
|--------------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 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 |
| LIABILITIES | | | | |
| 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 **