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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	588,517.65	4,000,063.38
10	6102	CASH IN PAYROLL CLEARING ACCT	-4,094.76	26,540.26
10	6153	ACCOUNTS RECEIVABLE	-689,594.61	.00
TOTAL ASSETS			-105,171.72	4,026,603.64
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	200,958.18	-38,654.83
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-77,966.14
10	7603	PURCHASE OBLIGATIONS	222,121.64	223,021.64
TOTAL LIABILITIES			423,079.82	106,400.67
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,785,620.71	-4,785,620.71
10	7602	EXPENDITURES CONTROL	875,638.04	875,638.04
10	8741	COMMITTED - SITE-BASED CFWD	306,231.00	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-222,121.64	-223,021.64
10	8770	UNASSIGNED FUND BALANCE	3,507,965.21	.00
TOTAL FUND BALANCE			-317,908.10	-4,133,004.31
TOTAL LIABILITIES + FUND BALANCE			105,171.72	-4,026,603.64

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	885,523.04	554,228.64
20	6153	ACCOUNTS RECEIVABLE	-1,048,292.58	.00
TOTAL ASSETS			-162,769.54	554,228.64
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-18,610.68	-38,021.33
20	7481	Advances from Grantors	697,587.53	.00
20	7603	PURCHASE OBLIGATIONS	710,585.59	710,585.59
TOTAL LIABILITIES			1,389,562.44	672,564.26
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-751,278.15	-751,278.15
20	7602	EXPENDITURES CONTROL	235,070.84	235,070.84
20	8753	ASSIGNED-PURCH OBL - CURRENT	-710,585.59	-710,585.59
TOTAL FUND BALANCE			-1,226,792.90	-1,226,792.90
TOTAL LIABILITIES + FUND BALANCE			=====162,769.54=====	===== -554,228.64=====

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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	-569.78	94,048.23
	TOTAL ASSETS		-569.78	94,048.23
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	371.52	.00
21	7603	PURCHASE OBLIGATIONS	99.20	99.20
	TOTAL LIABILITIES		470.72	99.20
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-94,246.49	-94,246.49
21	7602	EXPENDITURES CONTROL	198.26	198.26
21	8740	COMMITTED FUND BALANCE	94,246.49	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-99.20	-99.20
	TOTAL FUND BALANCE		99.06	-94,147.43
TOTAL LIABILITIES + FUND BALANCE			569.78	-94,048.23

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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	183,449.55
	TOTAL ASSETS		140,024.00	183,449.55
<b>FUND BALANCE</b>				
31	6302	REVENUES 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	-183,449.55
TOTAL LIABILITIES + FUND BALANCE			-140,024.00	-183,449.55

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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	412,614.00	412,614.00
	TOTAL ASSETS		412,614.00	412,614.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-412,614.00	-412,614.00
	TOTAL FUND BALANCE		-412,614.00	-412,614.00
TOTAL LIABILITIES + FUND BALANCE			-412,614.00	-412,614.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-5,162.18	143,943.70
		TOTAL ASSETS	-5,162.18	143,943.70
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-30,955.13
36	7603	PURCHASE OBLIGATIONS	14,152.32	19,314.50
		TOTAL LIABILITIES	14,152.32	-11,640.63
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	5,162.18	5,162.18
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-118,150.75
36	8753	ASSIGNED-PURCH OBL - CURRENT	-14,152.32	-19,314.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,162.18
36	8770	UNASSIGNED FUND BALANCE	.00	-5,162.18
		TOTAL FUND BALANCE	-8,990.14	-132,303.07
		TOTAL LIABILITIES + FUND BALANCE	5,162.18	-143,943.70

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-362,335.91	-331,816.91
		TOTAL ASSETS	-362,335.91	-331,816.91
<b>LIABILITIES</b>				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	362,335.91	362,335.91
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,106.00
		TOTAL FUND BALANCE	362,335.91	359,229.91
TOTAL LIABILITIES + FUND BALANCE			<u>362,335.91</u>	<u>331,816.91</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-63,915.35	181,379.11
51	6104	PETTY CASH	.00	1,127.00
51	6111	INVESTMENTS	190,170.49	74,114.03
51	6153	ACCOUNTS RECEIVABLE	-153,286.47	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	89,269.52
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	169,385.42
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	382,006.61
TOTAL ASSETS			-27,031.33	897,281.69
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	13,982.47	-38,491.45
51	75410	UNFUNDED PENSION LIABILITIES	.00	-456,904.62
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,911,031.68
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-168,144.13
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-49,732.79
TOTAL LIABILITIES			13,982.47	-2,624,304.67
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-7,798.18	-7,798.18
51	7602	EXPENDITURES CONTROL	20,847.04	20,847.04
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	455,663.33
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,578,757.86
51	8739	RESTRICTED-NET ASSETS	.00	-320,447.07
TOTAL FUND BALANCE			13,048.86	1,727,022.98
TOTAL LIABILITIES + FUND BALANCE			27,031.33	-897,281.69



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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	7,811.56	32,259.82
52	6153	ACCOUNTS RECEIVABLE	-11,059.00	.00
52	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	70,785.23
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	159,638.26
TOTAL ASSETS			-3,247.44	262,683.31
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	172.68	.00
52	7541O	UNFUNDED PENSION LIABILITIES	.00	-190,937.77
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-798,609.57
52	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-70,266.50
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-20,782.87
TOTAL LIABILITIES			172.68	-1,080,596.71
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-52,974.36	-52,974.36
52	7602	EXPENDITURES CONTROL	20,714.53	20,714.53
52	8737O	RESTRICTED OTHER OPEB LIABIL	.00	190,419.04
52	8737P	FUND BAL FOR PENSION LIABIL	.00	659,754.18
52	8739	RESTRICTED-NET ASSETS	35,334.59	.01
TOTAL FUND BALANCE			3,074.76	817,913.40
TOTAL LIABILITIES + FUND BALANCE			<u>3,247.44</u>	<u>-262,683.31</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	109,197.79
		TOTAL ASSETS	.00	109,197.79
FUND BALANCE				
70	8739	RESTRICTED-NET ASSETS	.00	-109,197.79
		TOTAL FUND BALANCE	.00	-109,197.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-109,197.79

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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	-13,886.27
80	6221	BUILDINGS & BUILDING IMPROVE	.00	120,965,903.85
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-59,672,615.62
80	6231	TECHNOLOGY EQUIPMENT	.00	4,140,081.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-3,817,887.54
80	6241	VEHICLES	.00	5,096,928.16
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-4,116,353.33
80	6251	GENERAL	.00	1,617,059.12
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,583,012.17
80	6261	CONSTRUCT WORK IN PROGRESS	.00	3,358,402.02
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-79,266.18
TOTAL ASSETS			.00	68,138,553.74
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-68,138,553.74
TOTAL FUND BALANCE			.00	-68,138,553.74
TOTAL LIABILITIES + FUND BALANCE			.00	-68,138,553.74

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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	-37,191.00
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	-9,697.10
81	6251	GENERAL	.00	1,987,339.26
81	6252	ACCUMULATED DEPRE-GENERAL	.00	-1,117,744.16
TOTAL ASSETS			.00	914,169.00
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-914,169.00
TOTAL FUND BALANCE			.00	-914,169.00
TOTAL LIABILITIES + FUND BALANCE			.00	-914,169.00

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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	683,774.40
90	6304	AMT RETIRE LONG-TERM DEBT	.00	52,220,512.56
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	6,954.77
TOTAL ASSETS			.00	52,911,241.73
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-336,883.57
90	7511	LONG TERM BONDS PAYABLE	.00	-52,277,047.67
90	7551	COMPENSATED ABSENCES	.00	-297,310.49
TOTAL LIABILITIES			.00	-52,911,241.73
TOTAL LIABILITIES + FUND BALANCE			.00	-52,911,241.73

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