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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-377,995.70	6,494,781.88
10	6102	CASH IN PAYROLL CLEARING ACCT	-562.24	336,519.91
TOTAL ASSETS			-378,557.94	6,831,301.79
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	47,545.86	-12,162.07
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-57,210.04	-397,107.34
10	7603	PURCHASE OBLIGATIONS	7,892,658.66	8,233,347.29
TOTAL LIABILITIES			7,882,994.48	7,824,077.88
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,490,581.41	-22,128,725.57
10	7602	EXPENDITURES CONTROL	1,878,803.53	15,705,793.19
10	8753	ASSIGNED-PURCH OBL - CURRENT	-7,892,658.66	-8,233,347.29
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	900.00
TOTAL FUND BALANCE			-7,504,436.54	-14,655,379.67
TOTAL LIABILITIES + FUND BALANCE			=====378,557.94=====	===== -6,831,301.79=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-44,382.75	837,602.83
		TOTAL ASSETS	-44,382.75	837,602.83
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	9,247.00	-218.91
20	7603	PURCHASE OBLIGATIONS	136,092.09	1,492,171.67
		TOTAL LIABILITIES	145,339.09	1,491,952.76
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-778,664.99	-7,218,242.90
20	7602	EXPENDITURES CONTROL	813,800.74	6,380,858.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	-136,092.09	-1,492,171.67
		TOTAL FUND BALANCE	-100,956.34	-2,329,555.59
TOTAL LIABILITIES + FUND BALANCE			44,382.75	-837,602.83

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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	92.23	111,852.08
		TOTAL ASSETS	92.23	111,852.08
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	727.80	2,220.01
		TOTAL LIABILITIES	727.80	2,220.01
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-959.43	-138,627.71
21	7602	EXPENDITURES CONTROL	867.20	26,775.63
21	8753	ASSIGNED-PURCH OBL - CURRENT	-727.80	-2,220.01
		TOTAL FUND BALANCE	-820.03	-114,072.09
		TOTAL LIABILITIES + FUND BALANCE	-92.23	-111,852.08

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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
25	8737	RESTRICTED - OTHER	.00	-327,448.12
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
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	43,425.55
	TOTAL ASSETS		.00	43,425.55
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-140,024.00
31	7602	EXPENDITURES 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	-43,425.55
TOTAL LIABILITIES + FUND BALANCE			.00	-43,425.55

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-1,965,980.00
32	7602	EXPENDITURES CONTROL	.00	1,965,980.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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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	.00	-330,613.19
		TOTAL ASSETS	.00	-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	.00	-2,106,004.00
40	7602	EXPENDITURES CONTROL	.00	2,473,577.19
40	8736	RESTRICTED - DEBT SERVICE	.00	-527.00
		TOTAL FUND BALANCE	.00	367,046.19
TOTAL LIABILITIES + FUND BALANCE			.00	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	-5,622.07	152,539.71
51	6104	PETTY CASH	.00	1,477.00
51	6111	INVESTMENTS	-3,713.57	11,699.08
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			-9,335.64	883,388.55
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIABILITIES	.00	-658,224.46
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-2,091,311.72
51	77000	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	-150,805.46	-1,479,862.61
51	7602	EXPENDITURES CONTROL	160,141.10	1,241,823.28
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			9,335.64	1,990,176.44
TOTAL LIABILITIES + FUND BALANCE			9,335.64	-883,388.55

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	11,528.38	4,941.70
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	91,380.85
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	113,180.19
TOTAL ASSETS			11,528.38	209,502.74
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	55.00	.00
52	7541O	UNFUNDED PENSION LIABILITIES	.00	-208,642.64
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-662,900.05
52	7603	PURCHASE OBLIGATIONS	1,252.64	2,140.64
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-37,348.51
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-1,965.76
TOTAL LIABILITIES			1,307.64	-908,716.32
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-53,562.59	-283,330.94
52	7602	EXPENDITURES CONTROL	41,979.21	278,389.23
52	8737O	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	-1,252.64	-2,140.64
TOTAL FUND BALANCE			-12,836.02	699,213.58
TOTAL LIABILITIES + FUND BALANCE			-11,528.38	-209,502.74

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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 \*\*