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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2022 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	975,482.88	4,262,856.78
10	6102	CASH IN PAYROLL CLEARING ACCT	.00	289,593.03
10	6139	RECEIVABLE FROM FOOD SVC FND	-21.42	.00
10	6153	ACCOUNTS RECEIVABLE	-1,307,031.49	.00
TOTAL ASSETS			-331,570.03	4,552,449.81
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	4,289.13	-37,641.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-301,582.99
10	7603	PURCHASE OBLIGATIONS	138,626.52	564,310.37
TOTAL LIABILITIES			142,915.65	225,086.05
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,523,803.42	-7,397,898.85
10	7602	EXPENDITURES CONTROL	1,851,084.32	4,550,427.57
10	8753	ASSIGNED-PURCH OBL - CURRENT	-138,626.52	-564,310.37
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	900.00
10	8770	UNASSIGNED FUND BALANCE	.00	-1,366,654.21
TOTAL FUND BALANCE			188,654.38	-4,777,535.86
TOTAL LIABILITIES + FUND BALANCE			331,570.03	-4,552,449.81

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	1,074,561.84	1,343,737.87
		TOTAL ASSETS	<u>1,074,561.84</u>	<u>1,343,737.87</u>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-471.31	-19,561.90
20	7603	PURCHASE OBLIGATIONS	245,764.43	1,038,736.68
		TOTAL LIABILITIES	<u>245,293.12</u>	<u>1,019,174.78</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,812,148.96	-3,040,725.88
20	7602	EXPENDITURES CONTROL	738,058.43	1,716,549.91
20	8753	ASSIGNED-PURCH OBL - CURRENT	-245,764.43	-1,038,736.68
		TOTAL FUND BALANCE	<u>-1,319,854.96</u>	<u>-2,362,912.65</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,074,561.84</u></u>	<u><u>-1,343,737.87</u></u>

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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	4,883.38	104,553.09
		TOTAL ASSETS	<u>4,883.38</u>	<u>104,553.09</u>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	400.00	.00
21	7603	PURCHASE OBLIGATIONS	989.89	10,411.08
		TOTAL LIABILITIES	<u>1,389.89</u>	<u>10,411.08</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-6,000.00	-106,300.66
21	7602	EXPENDITURES CONTROL	716.62	1,747.57
21	8753	ASSIGNED-PURCH OBL - CURRENT	-989.89	-10,411.08
		TOTAL FUND BALANCE	<u>-6,273.27</u>	<u>-114,964.17</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-4,883.38</u></u>	<u><u>-104,553.09</u></u>

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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
		TOTAL ASSETS	.00	326,414.12
FUND BALANCE				
25	8770	UNASSIGNED FUND BALANCE	.00	-326,414.12
		TOTAL FUND BALANCE	.00	-326,414.12
		TOTAL LIABILITIES + FUND BALANCE	.00	-326,414.12

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	183,449.55
	TOTAL ASSETS		.00	183,449.55
<b>FUND BALANCE</b>				
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
<b>ASSETS</b>				
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
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,552.39	110,471.81
		TOTAL ASSETS	-1,552.39	110,471.81
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-12,605.00
36	7603	PURCHASE OBLIGATIONS	9,200.00	9,200.00
		TOTAL LIABILITIES	9,200.00	-3,405.00
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	1,552.39	38,634.07
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-136,500.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	-9,200.00	-9,200.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,162.18
36	8770	UNASSIGNED FUND BALANCE	.00	-5,162.18
		TOTAL FUND BALANCE	-7,647.61	-107,066.81
		TOTAL LIABILITIES + FUND BALANCE	1,552.39	-110,471.81

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-11,307.34	-343,124.25
		TOTAL ASSETS	-11,307.34	-343,124.25
<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	11,307.34	373,643.25
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,106.00
		TOTAL FUND BALANCE	11,307.34	370,537.25
TOTAL LIABILITIES + FUND BALANCE			11,307.34	343,124.25



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	16,648.76	23,902.63
51	6104	PETTY CASH	.00	1,477.00
51	6111	INVESTMENTS	-89,275.63	44,069.64
51	6130	INTERFUND RECEIVABLES	21.42	.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			-72,605.45	787,122.03
<b>LIABILITIES</b>				
51	75410	UNFUNDED PENSION LIABILITIES	.00	-658,224.46
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-2,091,311.72
51	7603	PURCHASE OBLIGATIONS	26,672.00	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			26,672.00	-2,846,892.99
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-91,707.26	-100,730.20
51	7602	EXPENDITURES CONTROL	164,312.71	300,949.93
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	-341,992.54
51	8753	ASSIGNED-PURCH OBL - CURRENT	-26,672.00	-26,672.00
51	8770	UNASSIGNED FUND BALANCE	.00	193,794.58
TOTAL FUND BALANCE			45,933.45	2,059,770.96
TOTAL LIABILITIES + FUND BALANCE			72,605.45	-787,122.03

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-17,762.27	1,020.20
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	91,380.85
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	113,180.19
TOTAL ASSETS			-17,762.27	205,581.24
<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	229.16	1,241.86
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-37,348.51
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-1,965.76
TOTAL LIABILITIES			229.16	-909,615.10
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-25,265.25	-106,763.61
52	7602	EXPENDITURES CONTROL	43,027.52	105,743.40
52	87370	RESTRICTED OTHER OPEB LIABIL	.00	190,419.04
52	8737P	FUND BAL FOR PENSION LIABIL	.00	659,754.18
52	8739	RESTRICTED-NET ASSETS	.00	.01
52	8753	ASSIGNED-PURCH OBL - CURRENT	-229.16	-1,241.86
52	8770	UNASSIGNED FUND BALANCE	.00	-143,877.30
TOTAL FUND BALANCE			17,533.11	704,033.86
TOTAL LIABILITIES + FUND BALANCE			17,762.27	-205,581.24

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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	4,675,258.56
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,954,617.49
80	6251	GENERAL	.00	1,617,059.12
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,652,485.75
80	6261	CONSTRUCT WORK IN PROGRESS	.00	5,734,746.30
80	6271	INFRASTRUCTURE	.00	98,715.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-84,201.97
TOTAL ASSETS			.00	65,782,064.05
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-65,782,064.05
TOTAL FUND BALANCE			.00	-65,782,064.05
TOTAL LIABILITIES + FUND BALANCE			.00	-65,782,064.05

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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
<b>FUND BALANCE</b>				
81	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	127,775.99
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-914,169.00
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	739,365.71
90	6304	AMT RETIRE LONG-TERM DEBT	.00	55,210,995.55
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	10,414.38
TOTAL ASSETS			.00	55,960,775.64
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-316,697.64
90	7511	LONG TERM BONDS PAYABLE	.00	-55,355,503.19
90	7551	COMPENSATED ABSENCES	.00	-288,574.81
TOTAL LIABILITIES			.00	-55,960,775.64
TOTAL LIABILITIES + FUND BALANCE			.00	-55,960,775.64

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