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|BOYD COUNTY BOARD OF EDUCATION  
|BALANCE SHEET REPORT FOR FY2023

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GENERAL FUND (1)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	2,952,565.10
CASH IN PAYROLL CLEARING ACCT	228,663.89
INTERFUND RECEIVABLES	1,451,852.41
ACCOUNTS RECEIVABLE	734,485.01
TOTAL ASSETS	5,367,566.41
LIABILITIES	
ACCOUNTS PAYABLE	-157,167.42
ACCR SALARIES & BENEFIT PAYABLE	-229,881.39
TOTAL LIABILITIES	-387,048.81
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-259,417.00
UNASSIGNED FUND BALANCE	-4,721,100.60
TOTAL FUND BALANCE FOR FUND 1	-4,980,517.60

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
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ASSETS	
ACCOUNTS RECEIVABLE	1,899,694.46
TOTAL ASSETS	1,899,694.46
LIABILITIES	
INTERFUND PAYABLES	-1,451,852.41
ACCOUNTS PAYABLE	-46,228.48
Advances from Grantors	-401,613.57
TOTAL LIABILITIES	-1,899,694.46

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	133,337.69
TOTAL ASSETS	133,337.69
LIABILITIES	
ACCOUNTS PAYABLE	-90.00
TOTAL LIABILITIES	-90.00
FUND BALANCE	
COMMITTED FUND BALANCE	-133,247.69
TOTAL FUND BALANCE FOR FUND 21	-133,247.69

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SCHOOL ACTIVITY FUND ACCT (25)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	348,365.17
TOTAL ASSETS	348,365.17
LIABILITIES	
ACCOUNTS PAYABLE	-3,640.00
TOTAL LIABILITIES	-3,640.00
FUND BALANCE	
RESTRICTED - OTHER	-344,725.17
TOTAL FUND BALANCE FOR FUND 25	-344,725.17

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	43,425.55
TOTAL ASSETS	43,425.55
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-36,964.78
RESTRICTED-SFCC ESCROW-CURRENT	-6,460.77
TOTAL FUND BALANCE FOR FUND 310	-43,425.55

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	9,525,732.72
INVESTMENTS	19,321,680.28
TOTAL ASSETS	28,847,413.00
LIABILITIES	
ACCOUNTS PAYABLE	-192,480.52
UNEARNED REVENUES	-20,163,484.88
TOTAL LIABILITIES	-20,355,965.40
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-8,491,447.60
TOTAL FUND BALANCE FOR FUND 360	-8,491,447.60

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	37,277.00
TOTAL ASSETS	37,277.00
LIABILITIES	
ACCOUNTS PAYABLE	-27,413.00
TOTAL LIABILITIES	-27,413.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-9,864.00
TOTAL FUND BALANCE FOR FUND 400	-9,864.00

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	216,163.64
PETTY CASH	1,827.00
INVESTMENTS	-135,566.25
ACCOUNTS RECEIVABLE	253,766.00
INVENTORIES FOR CONSUMPTION	91,980.03
DEFERRED OUTFLOW OPEB LIAB	196,343.23
DEFERRED OUTFLOW PENSION LIA	292,894.29
TOTAL ASSETS	917,407.94
LIABILITIES	
ACCOUNTS PAYABLE	-381.57
UNFUNDED PENSION LIABILITIES	-491,803.07
UNFUNDED PENSION LIABILITIES	-1,801,792.43
DEFERRED INFLOW OPEB LIABIL	-179,770.32
DEFERRED INFLOW PENSION LIA	-16,046.19
TOTAL LIABILITIES	-2,489,793.58
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	475,230.16
FUND BAL FOR PENSION LIABIL	1,524,944.33
RESTRICTED-NET ASSETS	-427,788.85
TOTAL FUND BALANCE FOR FUND 51	1,572,385.64



DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	669,066.14
ACCOUNTS RECEIVABLE	112,954.69
DEFERRED OUTFLOW OPEB LIAB	40,275.62
DEFERRED OUTFLOW PENSION LIA	60,080.52
TOTAL ASSETS	882,376.97
LIABILITIES	
ACCOUNTS PAYABLE	-1,259.93
UNFUNDED PENSION LIABILITIES	-100,882.85
UNFUNDED PENSION LIABILITIES	-369,599.30
DEFERRED INFLOW OPEB LIABIL	-36,876.05
DEFERRED INFLOW PENSION LIA	-3,291.44
TOTAL LIABILITIES	-511,909.57
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	97,483.28
FUND BAL FOR PENSION LIABIL	312,810.22
RESTRICTED-NET ASSETS	-780,760.90
TOTAL FUND BALANCE FOR FUND 52	-370,467.40

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FIDUCIARY FUND-PRIVATE PURPOSE (700)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	108,197.79
TOTAL ASSETS	108,197.79
FUND BALANCE	
RESTRICTED-NET ASSETS	-108,197.79
TOTAL FUND BALANCE FOR FUND 7000	-108,197.79

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
-----	
ASSETS	
LAND	2,125,034.40
LAND IMPROVEMENTS	44,800.00
ACCUM DEPRE-LAND IMPROVEMENTS	-17,860.01
BUILDINGS & BUILDING IMPROVE	127,104,359.21
ACCUMULATED DEPRECIATION-BLDG	-72,689,656.35
TECHNOLOGY EQUIPMENT	4,140,081.35
ACCUM DEPRE-TECHNOLGY EQUIP	-4,115,016.55
VEHICLES	5,201,335.56
ACCUM DEPRECIATION-VEHICLES	-4,269,227.64
GENERAL	2,476,481.14
ACCUMULATED DEPRE-GENERAL	-1,812,409.63
CONSTRUCT WORK IN PROGRESS	3,071,332.87
INFRASTRUCTURE	438,350.95
ACCUMULATED DEPRE-INFRASTRUCT	-93,774.44
TOTAL ASSETS	61,603,830.86
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-61,603,830.86
TOTAL FUND BALANCE FOR FUND 8	-61,603,830.86

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-44,841.72
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPTE-TECHNOLGY EQUIP	-49,471.67
VEHICLES	27,706.00
ACCUM DEPRECIATION-VEHICLES	-26,320.70
GENERAL	2,033,832.72
ACCUMULATED DEPTE-GENERAL	-1,478,461.18
TOTAL ASSETS	575,671.12
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	257,215.35
INVESTMENT IN BUSINESS ASSETS	-832,886.47
TOTAL FUND BALANCE FOR FUND 81	-575,671.12

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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ASSETS	
BOND ISSUE COST	706,655.26
AMT RETIRE LONG-TERM DEBT	53,516,921.77
DEFERRED OUTFLOWS OF RESOURCES	3,836.56
TOTAL ASSETS	54,227,413.59
LIABILITIES	
LOAN INTEREST PAYABLE	-282,874.25
LONG TERM BONDS PAYABLE	-53,202,646.00
COMPENSATED ABSENCES	-741,893.34
TOTAL LIABILITIES	-54,227,413.59

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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