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BOYD COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2023 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-716,823.40	3,902,297.51
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,179,290.46	498,063.58
TOTAL ASSETS			-1,896,113.86	4,400,361.09
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-58,546.27	-158,328.32
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-63,692.63	-499,281.08
10	7603	PURCHASE OBLIGATIONS	-317,450.11	.00
TOTAL LIABILITIES			-439,689.01	-657,609.40
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-12,776,187.15	-42,930,019.18
10	7602	EXPENDITURES CONTROL	14,794,539.91	39,187,267.49
10	8753	ASSIGNED-PURCH OBL - CURRENT	317,450.11	.00
TOTAL FUND BALANCE			2,335,802.87	-3,742,751.69
TOTAL LIABILITIES + FUND BALANCE			1,896,113.86	-4,400,361.09

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
20	6101	CASH IN BANK	-1,033,559.65	-949,732.41
		TOTAL ASSETS	-1,033,559.65	-949,732.41
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LIABILITIES				
20	7421	ACCOUNTS PAYABLE	16,933.49	-46,228.48
20	7603	PURCHASE OBLIGATIONS	-227,043.68	175.00
		TOTAL LIABILITIES	-210,110.19	-46,053.48
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FUND BALANCE				
20	6302	REVENUES CONTROL	-1,629,102.54	-10,035,316.06
20	7602	EXPENDITURES CONTROL	2,645,728.70	11,031,276.95
20	8753	ASSIGNED-PURCH OBL - CURRENT	227,043.68	-175.00
		TOTAL FUND BALANCE	1,243,669.84	995,785.89
		TOTAL LIABILITIES + FUND BALANCE	1,033,559.65	949,732.41
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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
21	6101	CASH IN BANK	-331.05	133,337.69
		TOTAL ASSETS	-331.05	133,337.69
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LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-440.00	.00
		TOTAL LIABILITIES	-440.00	.00
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FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-182,410.12
21	7602	EXPENDITURES CONTROL	331.05	49,072.43
21	8753	ASSIGNED-PURCH OBL - CURRENT	440.00	.00
		TOTAL FUND BALANCE	771.05	-133,337.69
		TOTAL LIABILITIES + FUND BALANCE	331.05	-133,337.69
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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
25	6101	CASH IN BANK	39,999.16	350,942.65
		TOTAL ASSETS	39,999.16	350,942.65
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LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-981.46
		TOTAL LIABILITIES	.00	-981.46
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FUND BALANCE				
25	6302	REVENUES CONTROL	-739,132.99	-736,280.80
25	7602	EXPENDITURES CONTROL	699,133.83	699,133.83
25	8737	RESTRICTED - OTHER	.00	-312,814.22
		TOTAL FUND BALANCE	-39,999.16	-349,961.19
		TOTAL LIABILITIES + FUND BALANCE	-39,999.16	-350,942.65
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
31	6101	CASH IN BANK	-280,047.00	43,425.55
		TOTAL ASSETS	-280,047.00	43,425.55
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FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-280,047.00
31	7602	EXPENDITURES CONTROL	280,047.00	280,047.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-36,964.78
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-6,460.77
		TOTAL FUND BALANCE	280,047.00	-43,425.55
		TOTAL LIABILITIES + FUND BALANCE	280,047.00	-43,425.55
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
32	6101	CASH IN BANK	-65,033.61	.00
		TOTAL ASSETS	-65,033.61	.00
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FUND BALANCE				
32	6302	REVENUES CONTROL	-413,448.00	-2,845,272.00
32	7602	EXPENDITURES CONTROL	478,481.61	2,845,272.00
		TOTAL FUND BALANCE	65,033.61	.00
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		TOTAL LIABILITIES + FUND BALANCE	65,033.61	.00
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
36	6101	CASH IN BANK	8,286,709.07	28,525,732.72
		TOTAL ASSETS	8,286,709.07	28,525,732.72
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LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-150,014.65	-150,014.65
36	7603	PURCHASE OBLIGATIONS	-1,170,875.97	.00
		TOTAL LIABILITIES	-1,320,890.62	-150,014.65
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FUND BALANCE				
36	6302	REVENUES CONTROL	-9,263,213.17	-30,756,945.25
36	7602	EXPENDITURES CONTROL	1,126,518.75	2,396,272.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-15,044.82
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,170,875.97	.00
		TOTAL FUND BALANCE	-6,965,818.45	-28,375,718.07
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TOTAL LIABILITIES + FUND BALANCE			-8,286,709.07	-28,525,732.72
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
40	6101	CASH IN BANK	190,666.09	27,606.00
		TOTAL ASSETS	190,666.09	27,606.00
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LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
		TOTAL LIABILITIES	.00	-27,413.00
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FUND BALANCE				
40	6302	REVENUES CONTROL	-1,980,562.25	-4,347,352.64
40	7602	EXPENDITURES CONTROL	1,789,896.16	4,347,352.64
40	8736	RESTRICTED - DEBT SERVICE	.00	-193.00
		TOTAL FUND BALANCE	-190,666.09	-193.00
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		TOTAL LIABILITIES + FUND BALANCE	-190,666.09	-27,606.00
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	6,201.53	216,163.64
51	6104	PETTY CASH	.00	1,827.00
51	6111	INVESTMENTS	-362,079.66	-135,566.25
51	6171	INVENTORIES FOR CONSUMPTION	.00	63,664.51
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	276,796.74
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	266,168.24
TOTAL ASSETS			-355,878.13	689,053.88
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	88,777.79	73.43
51	75410	UNFUNDED PENSION LIABILITIES	.00	-509,806.01
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,698,228.45
51	7603	PURCHASE OBLIGATIONS	-723.53	1.00
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-237,383.70
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-244,502.59
TOTAL LIABILITIES			88,054.26	-2,689,846.32
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-150,497.43	-2,655,494.34
51	7602	EXPENDITURES CONTROL	417,597.77	2,500,672.98
51	87370	RESTRICTED OTHER OPEB LIABIL	.00	470,392.97
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,676,562.80
51	8739	RESTRICTED-NET ASSETS	.00	8,659.03
51	8753	ASSIGNED-PURCH OBL - CURRENT	723.53	-1.00
TOTAL FUND BALANCE			267,823.87	2,000,792.44
TOTAL LIABILITIES + FUND BALANCE			355,878.13	-689,053.88

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-33,748.58	669,066.14
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	127,934.53
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	123,021.46
TOTAL ASSETS			-33,748.58	920,022.13
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	.00	-564.90
52	75410	UNFUNDED PENSION LIABILITIES	.00	-235,630.48
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-784,915.54
52	7603	PURCHASE OBLIGATIONS	-1,092.99	.00
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-109,717.95
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-113,008.07
TOTAL LIABILITIES			-1,092.99	-1,243,836.94
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-70,752.54	-1,105,384.20
52	7602	EXPENDITURES CONTROL	104,501.12	356,309.91
52	87370	RESTRICTED OTHER OPEB LIABIL	.00	217,413.90
52	8737P	FUND BAL FOR PENSION LIABIL	.00	774,902.15
52	8739	RESTRICTED-NET ASSETS	.00	80,573.05
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,092.99	.00
TOTAL FUND BALANCE			34,841.57	323,814.81
TOTAL LIABILITIES + FUND BALANCE			33,748.58	-920,022.13

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
	70	6101 CASH IN BANK	.00	108,197.79
		TOTAL ASSETS	.00	108,197.79
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FUND BALANCE				
	70	8739 RESTRICTED-NET ASSETS	.00	-108,197.79
		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	-15,831.26
80	6221	BUILDINGS & BUILDING IMPROVE	.00	126,999,529.21
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-68,276,739.35
80	6231	TECHNOLOGY EQUIPMENT	.00	4,140,081.35
80	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-4,023,628.97
80	6241	VEHICLES	.00	4,941,315.56
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-3,990,677.60
80	6251	GENERAL	.00	2,411,619.31
80	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,730,829.67
80	6261	CONSTRUCT WORK IN PROGRESS	.00	49,262.50
80	6271	INFRASTRUCTURE	.00	409,705.95
80	6272	ACCUMULATED DEPTE-INFRASTRUCT	.00	-89,098.25
TOTAL ASSETS			.00	62,969,193.18
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-62,969,193.18
TOTAL FUND BALANCE			.00	-62,969,193.18
TOTAL LIABILITIES + FUND BALANCE			.00	-62,969,193.18

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
81	6221	BUILDINGS & BUILDING IMPROVE	.00	63,756.00
81	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-42,291.48
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	6232	ACCUM DEPTE-TECHNOLGY EQUIP	.00	-49,471.67
81	6241	VEHICLES	.00	27,706.00
81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-20,779.50
81	6251	GENERAL	.00	2,014,536.26
81	6252	ACCUMULATED DEPTE-GENERAL	.00	-1,357,767.42
TOTAL ASSETS			.00	685,159.86
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FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	128,430.15
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-813,590.01
TOTAL FUND BALANCE			.00	-685,159.86
TOTAL LIABILITIES + FUND BALANCE			.00	-685,159.86
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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	574,511.18
90	6304	AMT RETIRE LONG-TERM DEBT	.00	46,945,232.79
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	5,920.97
TOTAL ASSETS			.00	47,525,664.94
<b>LIABILITIES</b>				
90	7455	LOAN INTEREST PAYABLE	.00	-295,916.33
90	7511	LONG TERM BONDS PAYABLE	.00	-46,663,405.00
90	7551	COMPENSATED ABSENCES	.00	-566,343.61
TOTAL LIABILITIES			.00	-47,525,664.94
TOTAL LIABILITIES + FUND BALANCE			.00	-47,525,664.94

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