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|BOYD COUNTY BOARD OF EDUCATION  
|BALANCE SHEET REPORT FOR FY2024

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GENERAL FUND (1)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	595,014.76
CASH IN PAYROLL CLEARING ACCT	269,386.75
ACCOUNTS RECEIVABLE	1,453,959.36
TOTAL ASSETS	2,318,360.87
LIABILITIES	
ACCOUNTS PAYABLE	-210,374.13
ACCR SALARIES & BENEFIT PAYABLE	-240,040.16
TOTAL LIABILITIES	-450,414.29
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-38,234.56
UNASSIGNED FUND BALANCE	-1,829,712.02
TOTAL FUND BALANCE FOR FUND 1	-1,867,946.58

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	405,233.08
ACCOUNTS RECEIVABLE	412,094.82
TOTAL ASSETS	817,327.90
LIABILITIES	
ACCOUNTS PAYABLE	-44,515.04
Advances from Grantors	-772,812.86
TOTAL LIABILITIES	-817,327.90

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	145,749.75
TOTAL ASSETS	145,749.75
FUND BALANCE	
COMMITTED FUND BALANCE	-145,749.75
TOTAL FUND BALANCE FOR FUND 21	-145,749.75

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SCHOOL ACTIVITY FUND ACCT (25)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	375,355.85
ACCOUNTS RECEIVABLE	3,846.00
TOTAL ASSETS	379,201.85
LIABILITIES	
ACCOUNTS PAYABLE	-897.00
TOTAL LIABILITIES	-897.00
FUND BALANCE	
RESTRICTED - OTHER	-378,304.85
TOTAL FUND BALANCE FOR FUND 25	-378,304.85

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	43,426.09
TOTAL ASSETS	43,426.09
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-43,425.55
RESTRICTED-FUTURE CONSTR BG-1	-.54
TOTAL FUND BALANCE FOR FUND 310	-43,426.09

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	8,863,713.52
INVESTMENTS	14,255,744.32
TOTAL ASSETS	23,119,457.84
LIABILITIES	
ACCOUNTS PAYABLE	-1,754,510.55
UNEARNED REVENUES	-7,932,069.83
TOTAL LIABILITIES	-9,686,580.38
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-13,432,877.46
TOTAL FUND BALANCE FOR FUND 360	-13,432,877.46

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
-----	
ASSETS	
CASH WITH FISCAL AGENTS	52,860.00
TOTAL ASSETS	52,860.00
LIABILITIES	
ACCOUNTS PAYABLE	-27,413.00
TOTAL LIABILITIES	-27,413.00
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-25,447.00
TOTAL FUND BALANCE FOR FUND 400	-25,447.00

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	207,354.34
PETTY CASH	2,177.00
INVESTMENTS	-340,161.88
ACCOUNTS RECEIVABLE	80,842.63
INVENTORIES FOR CONSUMPTION	73,358.80
DEFERRED OUTFLOW OPEB LIAB	129,533.75
DEFERRED OUTFLOW PENSION LIA	351,540.34
Unfunded Pension Asset	38,192.01
TOTAL ASSETS	542,836.99
LIABILITIES	
ACCOUNTS PAYABLE	-74,380.39
UNFUNDED PENSION LIABILITIES	-1,775,020.26
DEFERRED INFLOW OPEB LIABIL	-605,134.84
DEFERRED INFLOW PENSION LIA	-191,717.83
TOTAL LIABILITIES	-2,646,253.32
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	437,409.08
FUND BAL FOR PENSION LIABIL	1,615,197.75
RESTRICTED-NET ASSETS	50,809.50
TOTAL FUND BALANCE FOR FUND 51	2,103,416.33



DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
-----	
ASSETS	
CASH IN BANK	498,391.80
ACCOUNTS RECEIVABLE	1,570.00
DEFERRED OUTFLOW OPEB LIAB	62,536.92
DEFERRED OUTFLOW PENSION LIA	169,717.71
Unfunded Pension Asset	18,438.68
TOTAL ASSETS	750,655.11
LIABILITIES	
ACCOUNTS PAYABLE	-756.58
UNFUNDED PENSION LIABILITIES	-856,952.80
DEFERRED INFLOW OPEB LIABIL	-292,149.89
DEFERRED INFLOW PENSION LIA	-92,558.23
TOTAL LIABILITIES	-1,242,417.50
FUND BALANCE	
RESTRICTED OTHER OPEB LIABIL	211,174.29
FUND BAL FOR PENSION LIABIL	779,793.32
RESTRICTED-NET ASSETS	-499,205.22
TOTAL FUND BALANCE FOR FUND 52	491,762.39

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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	-20,100.00
BUILDINGS & BUILDING IMPROVE	127,439,853.76
ACCUMULATED DEPRECIATION-BLDG	-77,077,490.00
TECHNOLOGY EQUIPMENT	4,140,081.35
ACCUM DEPRE-TECHNOLGY EQUIP	-4,138,533.44
VEHICLES	5,611,623.56
ACCUM DEPRECIATION-VEHICLES	-4,580,704.81
GENERAL	2,563,873.65
ACCUMULATED DEPRE-GENERAL	-1,900,170.88
CONSTRUCT WORK IN PROGRESS	19,938,643.81
INFRASTRUCTURE	805,850.95
ACCUMULATED DEPRE-INFRASTRUCT	-109,052.64
TOTAL ASSETS	74,843,709.71
FUND BALANCE	
INVESTMENT IN GOVERNMTL ASSETS	-74,843,709.71
TOTAL FUND BALANCE FOR FUND 8	-74,843,709.71

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
-----	
ASSETS	
BUILDINGS & BUILDING IMPROVE	63,756.00
ACCUMULATED DEPRECIATION-BLDG	-47,391.96
TECHNOLOGY EQUIPMENT	49,471.67
ACCUM DEPRE-TECHNOLGY EQUIP	-49,471.67
VEHICLES	27,706.00
ACCUM DEPRECIATION-VEHICLES	-27,706.00
GENERAL	2,033,832.72
ACCUMULATED DEPRE-GENERAL	-1,600,361.01
TOTAL ASSETS	449,835.75
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-449,835.75
TOTAL FUND BALANCE FOR FUND 81	-449,835.75

LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
-----	
ASSETS	
BOND ISSUE COST	820,454.87
AMT RETIRE LONG-TERM DEBT	60,582,763.17
DEFERRED OUTFLOWS OF RESOURCES	1,752.55
TOTAL ASSETS	61,404,970.59
LIABILITIES	
LOAN INTEREST PAYABLE	-397,380.04
LONG TERM BONDS PAYABLE	-60,233,690.00
COMPENSATED ABSENCES	-773,900.55
TOTAL LIABILITIES	-61,404,970.59

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
----- Activity does not exist for Fund 1. Activity does not exist for Fund 2. Activity does not exist for Fund 310. Activity does not exist for Fund 320. Activity does not exist for Fund 51*. -----	

\*\* END OF REPORT - Generated by Larry Barber \*\*