

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 1			GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
10		6101		CASH IN BANK	-683,011.75	558,555.15
	1	-6101	-			
10		6102		CASH IN PAYROLL CLEARING ACCT	37,638.14	-9,097.37
	1	-6102	-			
10		6139		RECEIVABLE FROM FOOD SVC FND	159,374.12	787,624.99
	1	-6139	-			
TOTAL ASSETS					-485,999.49	1,337,082.77
LIABILITIES						
10		7421		ACCOUNTS PAYABLE	119,446.39	18,394.60
	1	-7421	-			
10		7461		ACCR SALARIES & BENEFT PAYABLE	-38,690.15	-376,812.07
	1	-7461	-			
10		7471		FEDERAL TAX WITHHELD PAYABLE	.00	28.60
	1	-7471	-			
10		7474		KTRS WITHHELD PAYABLE	.00	-4.36
	1	-7474	-			
10		7475		CERS WITHHELD PAYABLE	.00	-1,395.59
	1	-7475	-			
10		7603		PURCHASE OBLIGATIONS	209,887.01	2,429,242.61
	1	-7603	-			
TOTAL LIABILITIES					290,643.25	2,069,453.79
FUND BALANCE						
10		6302		REVENUES CONTROL	-1,474,941.02	-4,081,432.29
	1	-6302	-			
10		7602		EXPENDITURES CONTROL	1,880,184.27	3,123,188.05
	1	-7602	-			
10		8753		ASSIGNED-PURCH OBL - CURRENT	-209,887.01	-2,429,242.61
	1	-8753	-			
10		8770		UNASSIGNED FUND BALANCE	.00	-19,049.71
	1	-8770	-			
TOTAL FUND BALANCE					195,356.24	-3,406,536.56
TOTAL LIABILITIES + FUND BALANCE					485,999.49	-1,337,082.77

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-213,048.35	38,248.30
	2	-6101 -			
	20	6153	ACCOUNTS RECEIVABLE	10,900.00	21,800.00
	2	-6153 -			
		TOTAL ASSETS		-202,148.35	60,048.30
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-16,612.44	-37,061.51
	2	-7421 -			
	20	7603	PURCHASE OBLIGATIONS	216,333.82	387,099.05
	2	-7603 -			
		TOTAL LIABILITIES		199,721.38	350,037.54
FUND BALANCE					
	20	6302	REVENUES CONTROL	-440,177.41	-204,452.51
	2	-6302 -			
	20	7602	EXPENDITURES CONTROL	658,938.20	805,057.35
	2	-7602 -			
	20	8731	RESTRICTED GRANTS	.00	-363,751.67
	2	-8731 -			
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-216,333.82	-387,099.05
	2	-8753 -			
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	363,751.67
	2	-8755 -			
	20	8770	UNASSIGNED FUND BALANCE	.00	-623,591.63
	2	-8770 -			
		TOTAL FUND BALANCE		2,426.97	-410,085.84
		TOTAL LIABILITIES + FUND BALANCE		202,148.35	-60,048.30

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	21	6101 CASH IN BANK	-8,542.21	103,066.71
	21	-6101 -		
		TOTAL ASSETS	-8,542.21	103,066.71
LIABILITIES				
	21	7421 ACCOUNTS PAYABLE	7,042.21	.00
	21	-7421 -		
	21	7603 PURCHASE OBLIGATIONS	-1,109.27	2,085.73
	21	-7603 -		
		TOTAL LIABILITIES	5,932.94	2,085.73
FUND BALANCE				
	21	6302 REVENUES CONTROL	.00	-108,053.62
	21	-6302 -		
	21	7602 EXPENDITURES CONTROL	1,500.00	11,048.21
	21	-7602 -		
	21	8753 ASSIGNED-PURCH OBL - CURRENT	1,109.27	-2,085.73
	21	-8753 -		
	21	8770 UNASSIGNED FUND BALANCE	.00	-6,061.30
	21	-8770 -		
		TOTAL FUND BALANCE	2,609.27	-105,152.44
		TOTAL LIABILITIES + FUND BALANCE	8,542.21	-103,066.71

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	375,355.85
	25	-6101 -		
	25	6153 ACCOUNTS RECEIVABLE	.00	3,846.00
	25	-6153 -		
		TOTAL ASSETS	.00	379,201.85
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	.00	-897.00
	25	-7421 -		
		TOTAL LIABILITIES	.00	-897.00
FUND BALANCE				
	25	6302 REVENUES CONTROL	.00	-369,623.37
	25	-6302 -		
	25	8737 RESTRICTED - OTHER	.00	-8,681.48
	25	-8737 -		
		TOTAL FUND BALANCE	.00	-378,304.85
		TOTAL LIABILITIES + FUND BALANCE	.00	-379,201.85

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	214,099.76
	310	-6101	-		
		TOTAL ASSETS		.00	214,099.76
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-120,939.00
	310	-6302	-		
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-93,160.76
	310	-8735	-		
		TOTAL FUND BALANCE		.00	-214,099.76
		TOTAL LIABILITIES + FUND BALANCE		.00	-214,099.76

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	442,468.00
	320	-6101	-		
		TOTAL ASSETS		.00	442,468.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-442,468.00
	320	-6302	-		
		TOTAL FUND BALANCE		.00	-442,468.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-442,468.00

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-422,734.09	3,575,970.70
360	-6101 -			
	TOTAL ASSETS		-422,734.09	3,575,970.70
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	16.29	-769,612.89
360	-7421 -			
36	7603	PURCHASE OBLIGATIONS	1,025,351.68	1,025,351.68
360	-7603 -			
	TOTAL LIABILITIES		1,025,367.97	255,738.79
FUND BALANCE				
36	6302	REVENUES CONTROL	-34.90	-34.90
360	-6302 -			
36	7602	EXPENDITURES CONTROL	422,752.70	422,717.80
360	-7602 -			
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,229,040.71
360	-8735 -			
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,025,351.68	-1,025,351.68
360	-8753 -			
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,070.79
360	-8755 -			
36	8770	UNASSIGNED FUND BALANCE	.00	-21,070.79
360	-8770 -			
	TOTAL FUND BALANCE		-602,633.88	-3,831,709.49
	TOTAL LIABILITIES + FUND BALANCE		422,734.09	-3,575,970.70

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-430,533.93
400	-6101 -			
40	6105	CASH WITH FISCAL AGENTS	.00	52,860.00
400	-6105 -			
TOTAL ASSETS			.00	-377,673.93
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
400	-7421 -			
TOTAL LIABILITIES			.00	-27,413.00
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	430,533.93
400	-7602 -			
40	8736	RESTRICTED - DEBT SERVICE	.00	-25,447.00
400	-8736 -			
TOTAL FUND BALANCE			.00	405,086.93
TOTAL LIABILITIES + FUND BALANCE			.00	377,673.93

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	154,864.15	589,854.37
51	-6101 -			
51	6104	PETTY CASH	.00	2,527.00
51	-6104 -			
51	6111	INVESTMENTS	.00	209,203.25
51	-6111 -			
51	6130	INTERFUND RECEIVABLES	-159,374.12	-633,434.49
51	-6130 -			
51	6171	INVENTORIES FOR CONSUMPTION	.00	54,910.26
51	-6171 -			
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	129,533.75
51	-64000 -			
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	351,540.34
51	-6400P -			
51	65410	Unfunded Pension Asset	.00	38,192.01
51	-65410 -			
TOTAL ASSETS			-4,509.97	742,326.49
LIABILITIES				
51	7400	INTERFUND PAYABLES	.00	-289,352.38
51	-7400 -			
51	7421	ACCOUNTS PAYABLE	406.94	130,630.54
51	-7421 -			
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,775,020.26
51	-7541P -			
51	7603	PURCHASE OBLIGATIONS	79,406.94	105,888.99
51	-7603 -			
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-605,134.84
51	-77000 -			
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-191,717.83
51	-7700P -			
TOTAL LIABILITIES			79,813.88	-2,624,705.78
FUND BALANCE				
51	6302	REVENUES CONTROL	-154,864.15	-372,783.77
51	-6302 -			
51	7602	EXPENDITURES CONTROL	158,967.18	174,793.21
51	-7602 -			
51	87370	RESTRICTED OTHER OPEB LIABIL	.00	437,409.08
51	-87370 -			
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,615,197.75
51	-8737P -			
51	8739	RESTRICTED-NET ASSETS	.00	434,062.01
51	-8739 -			
51	8739I	RESTRICTED FOR INVENTORIES	.00	18,448.54
51	-8739I -			
51	8753	ASSIGNED-PURCH OBL - CURRENT	-79,406.94	-105,888.99
51	-8753 -			
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	52,586.73

BOYD COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	51	-8755	-		
	51	8770	UNASSIGNED FUND BALANCE	.00	-371,445.27
	51	-8770	-		
	TOTAL FUND BALANCE			-75,303.91	1,882,379.29
	TOTAL LIABILITIES + FUND BALANCE			4,509.97	-742,326.49

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-16,256.30	322,725.87
52	-6101 -			
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	62,536.92
52	-64000 -			
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	169,717.71
52	-6400P -			
52	65410	Unfunded Pension Asset	.00	18,438.68
52	-65410 -			
	TOTAL ASSETS		-16,256.30	573,419.18
LIABILITIES				
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-856,952.80
52	-7541P -			
52	7603	PURCHASE OBLIGATIONS	-1,453.76	.00
52	-7603 -			
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-292,149.89
52	-77000 -			
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-92,558.23
52	-7700P -			
	TOTAL LIABILITIES		-1,453.76	-1,241,660.92
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,984.00	-351,007.89
52	-6302 -			
52	7602	EXPENDITURES CONTROL	22,240.30	28,670.81
52	-7602 -			
52	87370	RESTRICTED OTHER OPEB LIABIL	.00	211,174.29
52	-87370 -			
52	8737P	FUND BAL FOR PENSION LIABIL	.00	779,793.32
52	-8737P -			
52	8739	RESTRICTED-NET ASSETS	.00	-388.79
52	-8739 -			
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,453.76	.00
52	-8753 -			
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	388.79
52	-8755 -			
52	8770	UNASSIGNED FUND BALANCE	.00	-388.79
52	-8770 -			
	TOTAL FUND BALANCE		17,710.06	668,241.74
	TOTAL LIABILITIES + FUND BALANCE		16,256.30	-573,419.18

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 7000 FIDUCIARY FUND-PRIVATE PURPOSE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	.00	108,197.79
		7000-6101 -		
		TOTAL ASSETS	.00	108,197.79
FUND BALANCE				
	70	8739 RESTRICTED-NET ASSETS	.00	-108,197.79
		7000-8739 -		
		TOTAL FUND BALANCE	.00	-108,197.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-108,197.79

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	2,125,034.40
8	-6201 -			
80	6211	LAND IMPROVEMENTS	.00	44,800.00
8	-6211 -			
80	6212	ACCUM DEPRE-LAND IMPROVEMENTS	.00	-22,091.25
8	-6212 -			
80	6221	BUILDINGS & BUILDING IMPROVE	.00	127,439,853.76
8	-6221 -			
80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-81,438,237.52
8	-6222 -			
80	6231	TECHNOLOGY EQUIPMENT	.00	4,140,081.35
8	-6231 -			
80	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-4,139,173.44
8	-6232 -			
80	6241	VEHICLES	.00	5,735,496.56
8	-6241 -			
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-4,887,467.37
8	-6242 -			
80	6251	GENERAL	.00	2,563,873.65
8	-6251 -			
80	6252	ACCUMULATED DEPRE-GENERAL	.00	-1,988,290.19
8	-6252 -			
80	6261	CONSTRUCT WORK IN PROGRESS	.00	19,938,643.81
8	-6261 -			
80	6271	INFRASTRUCTURE	.00	805,850.95
8	-6271 -			
80	6272	ACCUMULATED DEPRE-INFRASTRUCT	.00	-131,987.09
8	-6272 -			
	TOTAL ASSETS		.00	70,186,387.62
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-70,186,387.62
8	-8710 -			
	TOTAL FUND BALANCE		.00	-70,186,387.62
	TOTAL LIABILITIES + FUND BALANCE		.00	-70,186,387.62

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BUILDING IMPROVE	.00	63,756.00
81	-6221 -			
81	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-49,942.20
81	-6222 -			
81	6231	TECHNOLOGY EQUIPMENT	.00	49,471.67
81	-6231 -			
81	6232	ACCUM DEP-TECHNOLGY EQUIP	.00	-49,471.67
81	-6232 -			
81	6241	VEHICLES	.00	27,706.00
81	-6241 -			
81	6242	ACCUM DEPRECIATION-VEHICLES	.00	-27,706.00
81	-6242 -			
81	6251	GENERAL	.00	2,033,832.72
81	-6251 -			
81	6252	ACCUMULATED DEP-GENERAL	.00	-1,700,051.81
81	-6252 -			
TOTAL ASSETS			.00	347,594.71
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	102,241.04
81	-8710 -			
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-449,835.75
81	-8711 -			
TOTAL FUND BALANCE			.00	-347,594.71
TOTAL LIABILITIES + FUND BALANCE			.00	-347,594.71

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	820,454.87
9	-6182 -			
90	6304	AMT RETIRE LONG-TERM DEBT	.00	60,582,763.17
9	-6304 -			
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	1,752.55
9	-6400 -			
	TOTAL ASSETS		.00	61,404,970.59
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-397,380.04
9	-7455 -			
90	7511	LONG TERM BONDS PAYABLE	.00	-60,233,690.00
9	-7511 -			
90	7551	COMPENSATED ABSENCES	.00	-773,900.55
9	-7551 -			
	TOTAL LIABILITIES		.00	-61,404,970.59
	TOTAL LIABILITIES + FUND BALANCE		.00	-61,404,970.59

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 9	LONG TERM DEBT ACCOUNT GROUP	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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LIABILITIES

Field Name	Report Options	Field value
Execute this report		Now
Fund range		
to		zzzz
Subfund range		
to		zzzz
Year/period		within year/period
Year/period		2026
Year/period		02
Year/period range		
Year/period range		
to		
to		
Omit zero balance accounts		Checked
Print the full GL account		Checked
Compute from last year's end balance		Unchecked
Subtotal on character code		Unchecked
Include YTD change		Unchecked
Include auditing adjustments		Unchecked
Print report options		Checked

** END OF REPORT - Generated by Tiffany Brooks **