BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-1,461,608.36	-38,215.96
	10	6102	CASH IN PAYROLL CLEARING ACCT	38,058.28	-124,780.24
	10	6139	RECEIVABLE FROM FOOD SVC FND	266,179.40	47,901.82
		TOTAL ASSETS		-1,157,370.68	-115,094.38
LIABILITIES					
	10	7400	INTERFUND PAYABLES	.00	-1,037,927.04
	10	7421	ACCOUNTS PAYABLE	53,829.21	18,394.60
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-39,585.20	-455,821.54
	10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	28.60
	10	7474	KTRS WITHHELD PAYABLE	.00	-4.36
	10	7475	CERS WITHHELD PAYABLE	.00	-1,395.59
	10	7603	PURCHASE OBLIGATIONS	348,363.06	2,611,549.78
		TOTAL LIABILITIES		362,607.07	1,134,824.45
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,792,178.32	-7,391,242.75
	10	7602	EXPENDITURES CONTROL	2,935,304.99	8,077,395.63
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-348,363.06	-2,611,549.78
	10	8770	UNASSIGNED FUND BALANCE	.00	905,666.83
		TOTAL FUND BALANCE		794,763.61	-1,019,730.07
		TOTAL LIABILITIES + FUND BALANCE		1,157,370.68	115,094.38

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-264,666.65	99,523.93
20	6153	ACCOUNTS RECEIVABLE	.00	-86,885.60
	TOTAL ASSETS		-264,666.65	12,638.33
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-5,359.15
20	7421	ACCOUNTS PAYABLE	94,228.96	-850.02
20	7481	Advances from Grantors	.00	-503,939.31
20	7603	PURCHASE OBLIGATIONS	61,275.72	574,434.25
	TOTAL LIABILITIES		155,504.68	64,285.77
FUND BALANCE				
20	6302	REVENUES CONTROL	-471,413.81	-1,634,016.54
20	7602	EXPENDITURES CONTROL	641,851.50	2,131,526.69
20	8731	RESTRICTED GRANTS	.00	-363,751.67
20	8753	ASSIGNED-PURCH OBL - CURRENT	-61,275.72	-574,434.25
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	363,751.67
20	8770	UNASSIGNED FUND BALANCE	.00	365,844.23
	TOTAL FUND BALANCE		109,161.97	288,920.13
TOTAL LIABILITIES + FUND BALANCE			264,666.65	353,205.90

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	3,139.56	104,615.54
		TOTAL ASSETS		3,139.56	104,615.54
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	4,134.75	6,378.13
		TOTAL LIABILITIES		4,134.75	6,378.13
FUND BALANCE					
	21	6302	REVENUES CONTROL	-5,029.58	-113,083.20
	21	7602	EXPENDITURES CONTROL	1,890.02	14,528.96
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,134.75	-6,378.13
	21	8770	UNASSIGNED FUND BALANCE	.00	-6,061.30
		TOTAL FUND BALANCE		-7,274.31	-110,993.67
	TOTAL LIABILITIES + FUND BALANCE			-3,139.56	-104,615.54

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	410,309.85
25	6153	ACCOUNTS RECEIVABLE	.00	4,031.00
	TOTAL ASSETS		.00	414,340.85
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-7,835.00
	TOTAL LIABILITIES		.00	-7,835.00
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-369,623.37
25	8737	RESTRICTED - OTHER	.00	-8,681.48
25	8770	UNASSIGNED FUND BALANCE	.00	-28,201.00
	TOTAL FUND BALANCE		.00	-406,505.85
	TOTAL LIABILITIES + FUND BALANCE		.00	-414,340.85

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

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

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

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

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-49,802.92	2,044,822.06
	36	6130	INTERFUND RECEIVABLES	.00	1,282,839.48
	TOTAL ASSETS			-49,802.92	3,327,661.54
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	16,201.70	-769,612.89
	36	7603	PURCHASE OBLIGATIONS	2,415.00	1,027,766.68
	TOTAL LIABILITIES			18,616.70	258,153.79
FUND BALANCE					
	36	6302	REVENUES CONTROL	23,650.22	-34.90
	36	7602	EXPENDITURES CONTROL	9,951.00	647,997.18
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,229,040.71
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,415.00	-1,027,766.68
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,070.79
	36	8770	UNASSIGNED FUND BALANCE	.00	1,958.99
	TOTAL FUND BALANCE			31,186.22	-3,585,815.33
TOTAL LIABILITIES + FUND BALANCE				49,802.92	-3,327,661.54

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-441,486.81
	40	6105	CASH WITH FISCAL AGENTS	.00	52,860.00
	TOTAL ASSETS			.00	-388,626.81
LIABILITIES					
	40	7421	ACCOUNTS PAYABLE	.00	-27,413.00
	40	7603	PURCHASE OBLIGATIONS	254,091.89	254,091.89
	TOTAL LIABILITIES			254,091.89	226,678.89
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	441,486.81
	40	8736	RESTRICTED - DEBT SERVICE	.00	-25,447.00
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-254,091.89	-254,091.89
	TOTAL FUND BALANCE			-254,091.89	161,947.92
TOTAL LIABILITIES + FUND BALANCE				.00	388,626.81

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	242,661.57	221,227.47
51	6104	PETTY CASH	.00	2,527.00
51	6111	INVESTMENTS	.00	37,332.59
51	6130	INTERFUND RECEIVABLES	-266,179.40	-47,901.82
51	6171	INVENTORIES FOR CONSUMPTION	.00	54,910.26
51	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	91,006.26
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	248,891.85
51	6541O	Unfunded Pension Asset	.00	38,192.01
	TOTAL ASSETS		-23,517.83	646,185.62
LIABILITIES				
51	7400	INTERFUND PAYABLES	.00	-642,462.03
51	7421	ACCOUNTS PAYABLE	31,113.16	-9,154.79
51	7541O	UNFUNDED PENSION LIABILITIES	.00	11,831.21
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,727,762.36
51	7603	PURCHASE OBLIGATIONS	44,578.50	225,344.94
51	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-482,298.67
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-212,548.71
	TOTAL LIABILITIES		75,691.66	-2,837,050.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-242,656.57	-704,283.55
51	7602	EXPENDITURES CONTROL	235,061.24	715,949.61
51	8737O	RESTRICTED OTHER OPEB LIABIL	.00	341,269.19
51	8737P	FUND BAL FOR PENSION LIABIL	.00	1,691,419.22
51	8739	RESTRICTED-NET ASSETS	.00	426,765.52
51	8739I	RESTRICTED FOR INVENTORIES	.00	-54,910.26
51	8753	ASSIGNED-PURCH OBL - CURRENT	-44,578.50	-225,344.94
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	52,586.73
51	8770	UNASSIGNED FUND BALANCE	.00	-52,586.73
	TOTAL FUND BALANCE		-52,173.83	2,190,864.79
	TOTAL LIABILITIES + FUND BALANCE		23,517.83	-646,185.62

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-20,710.20	289,702.70
52	6400O	DEFERRED OUTFLOW OPEB LIAB	.00	20,880.25
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	57,104.62
52	6541O	Unfunded Pension Asset	.00	18,438.68
	TOTAL ASSETS		-20,710.20	386,126.25
LIABILITIES				
52	7541O	UNFUNDED PENSION LIABILITIES	.00	-6,961.41
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-396,413.51
52	7603	PURCHASE OBLIGATIONS	1,500.00	1,500.00
52	7700O	DEFERRED INFLOW OPEB LIABIL	.00	-110,657.41
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-48,766.54
	TOTAL LIABILITIES		1,500.00	-561,298.87
FUND BALANCE				
52	6302	REVENUES CONTROL	-8,363.50	-364,826.89
52	7602	EXPENDITURES CONTROL	29,073.70	74,722.98
52	8737O	RESTRICTED OTHER OPEB LIABIL	.00	78,299.89
52	8737P	FUND BAL FOR PENSION LIABIL	.00	388,075.43
52	8739	RESTRICTED-NET ASSETS	.00	401.21
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,500.00	-1,500.00
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	388.79
52	8770	UNASSIGNED FUND BALANCE	.00	-388.79
	TOTAL FUND BALANCE		19,210.20	175,172.62
TOTAL LIABILITIES + FUND BALANCE			20,710.20	-386,126.25

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

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

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	2,125,034.40
	80	6211	LAND IMPROVEMENTS	.00	44,800.00
	80	6212	ACCUM DEPRE-LAND IMPROVEMENTS	.00	-22,091.25
	80	6221	BUILDINGS & BUILDING IMPROVE	.00	127,439,853.76
	80	6222	ACCUMULATED DEPRECIATION-BLDG	.00	-81,438,237.52
	80	6231	TECHNOLOGY EQUIPMENT	.00	4,140,081.35
	80	6232	ACCUM DEPRE-TECHNOLGY EQUIP	.00	-4,139,173.44
	80	6241	VEHICLES	.00	5,735,496.56
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-4,887,467.37
	80	6251	GENERAL	.00	2,563,873.65
	80	6252	ACCUMULATED DEPRE-GENERAL	.00	-1,988,290.19
	80	6261	CONSTRUCT WORK IN PROGRESS	.00	39,311,549.76
	80	6271	INFRASTRUCTURE	.00	805,850.95
	80	6272	ACCUMULATED DEPRE-INFRASTRUCT	.00	-131,987.09
		TOTAL ASSETS		.00	89,559,293.57
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-89,559,293.57
		TOTAL FUND BALANCE		.00	-89,559,293.57
	TOTAL LIABILITIES + FUND BALANCE			.00	-89,559,293.57

BALANCE SHEET FOR 2026 4

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

BALANCE SHEET FOR 2026 4

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6182	BOND ISSUE COST	.00	748,734.30
90	6304	AMT RETIRE LONG-TERM DEBT	.00	61,334,150.77
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	1,402.04
	TOTAL ASSETS		.00	62,084,287.11
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-373,494.51
90	7511	LONG TERM BONDS PAYABLE	.00	-60,233,690.00
90	7551	COMPENSATED ABSENCES	.00	-1,477,102.60
	TOTAL LIABILITIES		.00	-62,084,287.11
	TOTAL LIABILITIES + FUND BALANCE		.00	-62,084,287.11

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