

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-852,812.18	3,772,199.50
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,089.70	2,219.07
10	6139	RECEIVABLE FROM FOOD SVC FND	134,059.73	665,223.84
TOTAL ASSETS			-719,842.15	4,439,642.41
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	241,546.27	-63,373.70
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-52,095.58	-643,822.20
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	-329,570.94	1,333,046.32
TOTAL LIABILITIES			-140,120.25	624,479.07
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,583,536.27	-20,762,291.81
10	7602	EXPENDITURES CONTROL	2,113,927.73	16,676,716.18
10	8753	ASSIGNED-PURCH OBL - CURRENT	329,570.94	-1,333,046.32
10	8770	UNASSIGNED FUND BALANCE	.00	332,298.68
TOTAL FUND BALANCE			859,962.40	-5,086,323.27
TOTAL LIABILITIES + FUND BALANCE			719,842.15	-4,461,844.20

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		47,116.23	-21,043.60
20	6153	ACCOUNTS RECEIVABLE		.00	-255,260.58
TOTAL ASSETS				47,116.23	-276,304.18
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		2,613.38	-1,330.30
20	7481	Advances from Grantors		.00	368,646.27
20	7603	PURCHASE OBLIGATIONS		323,340.90	698,115.61
TOTAL LIABILITIES				325,954.28	1,065,431.58
FUND BALANCE					
20	6302	REVENUES CONTROL		-576,233.24	-4,854,438.89
20	7602	EXPENDITURES CONTROL		526,503.63	4,135,882.50
20	8731	RESTRICTED GRANTS		.00	-363,751.67
20	8753	ASSIGNED-PURCH OBL - CURRENT		-323,340.90	-698,115.61
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	363,751.67
20	8770	UNASSIGNED FUND BALANCE		.00	1,032,202.05
TOTAL FUND BALANCE				-373,070.51	-384,469.95
TOTAL LIABILITIES + FUND BALANCE				-47,116.23	680,961.63

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		-10,950.00	99,134.80
	TOTAL ASSETS			-10,950.00	99,134.80
LIABILITIES					
21	7421	ACCOUNTS PAYABLE		10,625.00	-325.00
21	7603	PURCHASE OBLIGATIONS		-325.00	1,370.00
	TOTAL LIABILITIES			10,300.00	1,045.00
FUND BALANCE					
21	6302	REVENUES CONTROL		.00	-124,033.20
21	7602	EXPENDITURES CONTROL		325.00	31,284.70
21	8740	COMMITTED FUND BALANCE		.00	-6,061.30
21	8753	ASSIGNED-PURCH OBL - CURRENT		325.00	-1,370.00
21	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	6,061.30
21	8770	UNASSIGNED FUND BALANCE		.00	-6,061.30
	TOTAL FUND BALANCE			650.00	-100,179.80
	TOTAL LIABILITIES + FUND BALANCE			10,950.00	-99,134.80

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

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	185.00
		TOTAL ASSETS		.00	410,494.85
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	.00	-6,938.00
		TOTAL LIABILITIES		.00	-6,938.00
FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	-369,623.37
	25	8737	RESTRICTED - OTHER	.00	-8,681.48
	25	8770	UNASSIGNED FUND BALANCE	.00	-25,252.00
		TOTAL FUND BALANCE		.00	-403,556.85
		TOTAL LIABILITIES + FUND BALANCE		.00	-410,494.85

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	2,479,740.00
	32	6130	INTERFUND RECEIVABLES	.00	46,680.00
		TOTAL ASSETS		.00	2,526,420.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-2,526,420.00
		TOTAL FUND BALANCE		.00	-2,526,420.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-2,526,420.00

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-905,191.69	1,563,257.26
	36	6130	INTERFUND RECEIVABLES	.00	117,481.72
	TOTAL ASSETS			-905,191.69	1,680,738.98
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	901,456.04	.00
	36	7603	PURCHASE OBLIGATIONS	10,502.28	44,534.15
	TOTAL LIABILITIES			911,958.32	44,534.15
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-34.90
	36	7602	EXPENDITURES CONTROL	3,735.65	1,950,970.33
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-2,459,427.82
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-10,502.28	-44,534.15
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	21,070.79
	36	8770	UNASSIGNED FUND BALANCE	.00	-1,193,317.38
	TOTAL FUND BALANCE			-6,766.63	-1,725,273.13
	TOTAL LIABILITIES + FUND BALANCE			905,191.69	-1,680,738.98

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-3,007,515.56
40	6105	CASH WITH FISCAL AGENTS	.00	52,860.00
TOTAL ASSETS			.00	-2,954,655.56
LIABILITIES				
40	7421	ACCOUNTS PAYABLE	.00	-.05
TOTAL LIABILITIES			.00	-.05
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-27,412.95
40	7602	EXPENDITURES CONTROL	.00	3,017,029.56
40	8736	RESTRICTED - DEBT SERVICE	.00	-25,447.00
40	8770	UNASSIGNED FUND BALANCE	.00	-9,514.00
TOTAL FUND BALANCE			.00	2,954,655.61
TOTAL LIABILITIES + FUND BALANCE			.00	2,954,655.56

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	120,760.19	436,035.12
51	6104	PETTY CASH	.00	2,527.00
51	6111	INVESTMENTS	.00	37,332.59
51	6130	INTERFUND RECEIVABLES	-134,059.73	-669,755.18
51	6171	INVENTORIES FOR CONSUMPTION	.00	54,910.26
51	64000	DEFERRED OUTFLOW OPEB LIAB	.00	91,006.26
51	6400P	DEFERRED OUTFLOW PENSION LIA	.00	248,891.85
51	65410	Unfunded Pension Asset	.00	38,192.01
TOTAL ASSETS			-13,299.54	239,139.91
LIABILITIES				
51	7400	INTERFUND PAYABLES	.00	-117,481.72
51	7421	ACCOUNTS PAYABLE	-10.99	-10.99
51	75410	UNFUNDED PENSION LIABILITIES	.00	11,831.21
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,727,762.36
51	7603	PURCHASE OBLIGATIONS	-7,349.96	427,977.48
51	77000	DEFERRED INFLOW OPEB LIABIL	.00	-482,298.67
51	7700P	DEFERRED INFLOW PENSION LIA	.00	-212,548.71
TOTAL LIABILITIES			-7,360.95	-2,100,293.76
FUND BALANCE				
51	6302	REVENUES CONTROL	-120,760.19	-1,341,162.77
51	7602	EXPENDITURES CONTROL	134,070.72	1,207,301.89
51	87370	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	7,349.96	-427,977.48
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	52,586.73
51	8770	UNASSIGNED FUND BALANCE	.00	-34,138.19
TOTAL FUND BALANCE			20,660.49	1,861,153.85
TOTAL LIABILITIES + FUND BALANCE			13,299.54	-239,139.91

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-10,797.55	248,607.61
52	64000	DEFERRED OUTFLOW OPEB LIAB	.00	20,880.25
52	6400P	DEFERRED OUTFLOW PENSION LIA	.00	57,104.62
52	65410	Unfunded Pension Asset	.00	18,438.68
TOTAL ASSETS			-10,797.55	345,031.16
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	1,254.17	.00
52	75410	UNFUNDED PENSION LIABILITIES	.00	-6,961.41
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-396,413.51
52	7603	PURCHASE OBLIGATIONS	-1,734.50	3,582.50
52	77000	DEFERRED INFLOW OPEB LIABIL	.00	-110,657.41
52	7700P	DEFERRED INFLOW PENSION LIA	.00	-48,766.54
TOTAL LIABILITIES			-480.33	-559,216.37
FUND BALANCE				
52	6302	REVENUES CONTROL	-4,631.75	-392,904.64
52	7602	EXPENDITURES CONTROL	14,175.13	144,685.82
52	87370	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	1,734.50	-3,582.50
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	388.79
52	8770	UNASSIGNED FUND BALANCE	.00	-1,178.79
TOTAL FUND BALANCE			11,277.88	214,185.21
TOTAL LIABILITIES + FUND BALANCE			10,797.55	-345,031.16

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

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 8

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 DEP- 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 DEP-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 DEP-GENERAL	.00	-1,988,290.19
80	6261	CONSTRUCT WORK IN PROGRESS	.00	38,932,566.28
80	6271	INFRASTRUCTURE	.00	805,850.95
80	6272	ACCUMULATED DEP-INFRASTRUCT	.00	-131,987.09
TOTAL ASSETS			.00	89,180,310.09
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-89,180,310.09
TOTAL FUND BALANCE			.00	-89,180,310.09
TOTAL LIABILITIES + FUND BALANCE			.00	-89,180,310.09

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

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 DEP-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 DEP-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

BOYD COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

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	57,648,046.04
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	1,402.04
TOTAL ASSETS			.00	58,398,182.38
LIABILITIES				
90	7455	LOAN INTEREST PAYABLE	.00	-373,494.51
90	7511	LONG TERM BONDS PAYABLE	.00	-56,225,425.00
90	7551	COMPENSATED ABSENCES	.00	-1,799,262.87
TOTAL LIABILITIES			.00	-58,398,182.38
TOTAL LIABILITIES + FUND BALANCE			.00	-58,398,182.38

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