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Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2018

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,489,563.01
ACCOUNTS RECEIVABLE	736,634.23
TOTAL ASSETS	5,226,197.24
LIABILITIES	
ACCOUNTS PAYABLE	-183,859.67
ACCR SALARIES & BENEFIT PAYABLE	685.07
FICA WITHHELD PAYABLE	.36
STATE TAX WITHHELD PAYABLE	-388.62
SICK LEAVE PAYABLE IN PROCESS	-238,067.60
TOTAL LIABILITIES	-421,630.46
FUND BALANCE	
RESTRICTED-SICK LEAVE PAYABLE	-250,000.00
ASSIGNED - SITE BASE CFWD	-154,322.00
UNASSIGNED FUND BALANCE	-4,400,244.78
TOTAL FUND BALANCE FOR FUND 1	-4,804,566.78

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	52,276.10
ACCOUNTS RECEIVABLE	440,947.21
TOTAL ASSETS	493,223.31
LIABILITIES	
ACCOUNTS PAYABLE	-26,827.91
DEFERRED REVENUE	-466,395.40
TOTAL LIABILITIES	-493,223.31

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	32,573.06
TOTAL ASSETS	32,573.06
FUND BALANCE	
COMMITTED FUND BALANCE	-32,573.06
TOTAL FUND BALANCE FOR FUND 21	-32,573.06

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	10,874.63
TOTAL ASSETS	10,874.63
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-10,874.63
TOTAL FUND BALANCE FOR FUND 310	-10,874.63

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	19,985.40
TOTAL ASSETS	19,985.40
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-11,976.13
RESTRICTED - OTHER	-8,009.27
TOTAL FUND BALANCE FOR FUND 320	-19,985.40

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	30,301.68
TOTAL ASSETS	30,301.68
FUND BALANCE	
RESTRICTED - OTHER	-30,301.68
TOTAL FUND BALANCE FOR FUND 360	-30,301.68

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	442,155.21
ACCOUNTS RECEIVABLE	15,136.99
INVENTORIES FOR CONSUMPTION	63,001.41
DEFERRED OUTFLOWS OF RESOURCES	316,248.58
TOTAL ASSETS	836,542.19
LIABILITIES	
ACCOUNTS PAYABLE	-2,927.39
UNFUNDED PENSION LIABILITIES	-1,162,158.41
DEFERRED INFLOW OF RESOURCES	-110,435.41
TOTAL LIABILITIES	-1,275,521.21
FUND BALANCE	
RESTRICTED - OTHER	956,345.24
RESTRICTED-NEW ASSETS(FD SVC)	-517,366.22
TOTAL FUND BALANCE FOR FUND 51	438,979.02

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	136,284.00
INFRASTRUCTURE	379,178.01
ACCUM DEPR-INFRASTRUCTURE	-212,076.50
BUILDINGS & BLDG IMPROVEMENTS	44,593,911.27
ACCUM DEPR-BLDG & BLDG IMPROV	-19,421,114.68
TECHNOLOGY EQUIPMENT	4,539,646.57
ACCUM DEPR-TECH EQUIPMENT	-3,938,175.13
VEHICLES	3,757,147.96
ACCUM DEPR-VEHICLES	-2,936,309.83
GENERAL	600,908.27
ACCUM DEPR-GENERAL	-452,956.30
TOTAL ASSETS	27,046,443.64
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-27,046,443.64
TOTAL FUND BALANCE FOR FUND 8	-27,046,443.64



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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	62,683.88
ACCUM DEPR-TECH EQUIPMENT	-56,111.45
GENERAL	903,915.59
ACCUM DEPR-GENERAL	-733,525.70
TOTAL ASSETS	176,962.32
FUND BALANCE	
CAPITAL ASSETS, NET REL DEBT	-176,962.32
TOTAL FUND BALANCE FOR FUND 81	-176,962.32

