

UNAUDITED

07/30/2008 08:11
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Greenup County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2008

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	4,023,246.00	4,139,103.14	-115,857.14	102.88
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	2,700,000.00	2,997,478.16	-297,478.16	111.02
1113 PSC REAL PROPERTY TAX	705,000.00	577,796.14	127,203.86	81.96
1115 DELINQUENT PROPERTY TAX	125,000.00	50,018.84	74,981.16	40.02
1116 DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117 MOTOR VEHICLE TAX	485,000.00	545,208.59	-60,208.59	112.41
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	4,015,000.00	4,170,501.73	-155,501.73	103.87
SALES & USE TAXES				
1121 UTILITIES TAX	.00	.00	.00	.00
TOTAL SALES & USE TAXES	.00	.00	.00	.00
INCOME TAXES				
1131 OCCUPATIONAL LICENSE TAX	.00	.00	.00	.00
TOTAL INCOME TAXES	.00	.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX	80,000.00	64,992.14	15,007.86	81.24
1192 EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES	80,000.00	64,992.14	15,007.86	81.24
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00	.00
TUITION				

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1310 TUITION FROM INDIVIDUALS	.00	.00	.00	.00
1320 TUITION FROM KY LSD	.00	.00	.00	.00
1330 TUITION FROM NON-KY LSD	.00	.00	.00	.00
1340 OTHER TUITION	.00	.00	.00	.00
TOTAL TUITION	.00	.00	.00	.00
TRANSPORTATION				
1410 TRANSP FEES - INDIVIDUALS	.00	.00	.00	.00
1420 TRANSP FEES - KY LSD	.00	.00	.00	.00
1430 TRANSP FEES - NON KY LSD	.00	.00	.00	.00
1441 TRANSP FEES - NON PUBLIC SCH	.00	.00	.00	.00
1442 TRANSP FEES - FISCAL CT	.00	.00	.00	.00
TOTAL TRANSPORTATION	.00	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	225,000.00	123,694.33	101,305.67	54.98
1540 RENTS FROM INVESTMENT PROPERTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	225,000.00	123,694.33	101,305.67	54.98
STUDENT ACTIVITIES				
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	500.00	50.00	450.00	10.00
1912 BUS RENTAL	.00	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1941 TEXTBOOK SALES	.00	.00	.00	.00
1942 TEXTBOOK RENTALS	.00	.00	.00	.00
1951 SERVICE TO KY LSD	.00	.00	.00	.00
1952 SERVICE TO NON KY LSD	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	100,000.00	140,603.76	-40,603.76	140.60
1991 TRANSCRIPT FEES	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	100,500.00	140,653.76	-40,153.76	139.95
TOTAL REVENUE FROM LOCAL SOURCES	4,420,500.00	4,499,841.96	-79,341.96	101.79
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	13,357,975.00	13,254,244.00	103,731.00	99.22

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL STATE PROGRAM	13,357,975.00	13,254,244.00	103,731.00	99.22
OTHER STATE FUNDING				
3123 STATE VOCATIONAL SCHOOL	55,000.00	100,804.00	-45,804.00	183.28
3124 DIST VOCATIONAL SCHOOL	.00	.00	.00	.00
3125 BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126 SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	55,000.00	100,804.00	-45,804.00	183.28
EXPENDITURE REIMBURSEMENTS				
3131 MISCELLANEOUS REIMBURSEMENTS	90,000.00	102,026.87	-12,026.87	113.36
TOTAL EXPENDITURE REIMBURSEMENTS	90,000.00	102,026.87	-12,026.87	113.36
UNDEFINED REV TYPE				
3800 Revenue in Lieu of Taxes/State	100,000.00	90,999.75	9,000.25	91.00
TOTAL UNDEFINED REV TYPE	100,000.00	90,999.75	9,000.25	91.00
OTHER STATE FUNDING				
3900 ON-BEHALF PAYMENTS-STATE	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	13,602,975.00	13,548,074.62	54,900.38	99.60
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED THROUGH THE STATE				
4200 UNRESTRICTED THRU STATE	.00	.00	.00	.00
TOTAL UNRESTRICTED THROUGH THE STATE	.00	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00	.00
INTERFUND TRANSFERS				

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
5210 FUND TRANSFER	.00	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	18,023,475.00	18,047,916.58	-24,441.58	100.14
TOTAL REVENUES	22,046,721.00	22,187,019.72	-140,298.72	100.64

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
0000 SYSTEM IN USE				
0900 OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 0000 SYSTEM IN USE	.00	.00	.00	.00
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	9,241,624.00	9,286,356.00	-44,732.00	100.48
0200 EMPLOYEE BENEFITS	206,266.00	201,329.10	4,936.90	97.61
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	1,138.00	.00	1,138.00	.00
0500 OTHER PURCHASED SERVICES	3,500.00	8,756.34	-5,256.34	250.18
0600 SUPPLIES AND MATERIALS	100,698.00	186,420.97	-85,722.97	185.13
0700 PROPERTY	8,500.00	15,340.14	-6,840.14	180.47
0800 MISCELLANEOUS	39,003.00	77,780.39	-38,777.39	199.42
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	9,600,729.00	9,775,982.94	-175,253.94	101.83
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	1,108,325.00	1,111,826.05	-3,501.05	100.32
0200 EMPLOYEE BENEFITS	37,437.00	34,571.12	2,865.88	92.34
0300 PURCHASED PROF AND TECH SERV	.00	287.50	-287.50	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	10,250.00	6,239.26	4,010.74	60.87
0600 SUPPLIES AND MATERIALS	8,750.00	10,656.66	-1,906.66	121.79
0700 PROPERTY	500.00	880.59	-380.59	176.12
0800 MISCELLANEOUS	.00	1,112.43	-1,112.43	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,165,262.00	1,165,573.61	-311.61	100.03
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	826,083.00	845,054.08	-18,971.08	102.30
0200 EMPLOYEE BENEFITS	40,642.00	36,943.03	3,698.97	90.90
0300 PURCHASED PROF AND TECH SERV	500.00	.00	500.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	6,250.00	8,990.64	-2,740.64	143.85
0600 SUPPLIES AND MATERIALS	60,171.00	74,518.50	-14,347.50	123.84
0700 PROPERTY	500.00	1,435.65	-935.65	287.13
0800 MISCELLANEOUS	500.00	3,275.47	-2,775.47	655.09
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	934,646.00	970,217.37	-35,571.37	103.81
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	147,222.00	144,295.34	2,926.66	98.01
0200 EMPLOYEE BENEFITS	381,188.00	221,376.61	159,811.39	58.08
0300 PURCHASED PROF AND TECH SERV	131,500.00	130,848.57	651.43	99.50

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	199,600.00	196,633.52	2,966.48	98.51
0600 SUPPLIES AND MATERIALS	19,500.00	23,227.78	-3,727.78	119.12
0700 PROPERTY	1,000.00	.00	1,000.00	.00
0800 MISCELLANEOUS	62,000.00	22,918.22	39,081.78	36.96
TOTAL 2300 DISTRICT ADMIN SUPPORT	942,010.00	739,300.04	202,709.96	78.48
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	1,177,098.00	1,171,969.58	5,128.42	99.56
0200 EMPLOYEE BENEFITS	95,419.00	91,594.13	3,824.87	95.99
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	4,951.56	-4,951.56	.00
0500 OTHER PURCHASED SERVICES	.00	10,142.56	-10,142.56	.00
0600 SUPPLIES AND MATERIALS	196,560.00	74,396.41	122,163.59	37.85
0700 PROPERTY	.00	2,831.96	-2,831.96	.00
0800 MISCELLANEOUS	50,284.00	14,170.92	36,113.08	28.18
0840 CONTINGENCY	.00	181.83	-181.83	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,519,361.00	1,370,238.95	149,122.05	90.19
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	158,264.00	158,693.71	-429.71	100.27
0200 EMPLOYEE BENEFITS	22,991.00	23,878.38	-887.38	103.86
0300 PURCHASED PROF AND TECH SERV	11,500.00	7,889.22	3,610.78	68.60
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	17,100.00	34,380.48	-17,280.48	201.06
0600 SUPPLIES AND MATERIALS	21,000.00	24,649.58	-3,649.58	117.38
0700 PROPERTY	111,000.00	60,152.94	50,847.06	54.19
0800 MISCELLANEOUS	2,750.00	2,574.92	175.08	93.63
TOTAL 2500 BUSINESS SUPPORT SERVICES	344,605.00	312,219.23	32,385.77	90.60
2600 PLANT OPERATION & MANAGEMENT				
0100 SALARIES PERSONNEL SERVICES	718,563.00	726,277.21	-7,714.21	101.07
0200 EMPLOYEE BENEFITS	168,135.00	162,756.39	5,378.61	96.80
0300 PURCHASED PROF AND TECH SERV	5,000.00	.00	5,000.00	.00
0400 PURCHASED PROPERTY SERVICES	75,250.00	88,811.52	-13,561.52	118.02
0500 OTHER PURCHASED SERVICES	217,250.00	234,216.14	-16,966.14	107.81
0600 SUPPLIES AND MATERIALS	773,200.00	818,485.98	-45,285.98	105.86
0700 PROPERTY	74,000.00	89,493.91	-15,493.91	120.94
0800 MISCELLANEOUS	500.00	765.87	-265.87	153.17
0900 OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATION & MANAGEMENT	2,031,898.00	2,120,807.02	-88,909.02	104.38
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	877,385.00	935,859.23	-58,474.23	106.66
0200 EMPLOYEE BENEFITS	205,358.00	217,655.15	-12,297.15	105.99

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0300 PURCHASED PROF AND TECH SERV	6,000.00	5,800.65	199.35	96.68
0400 PURCHASED PROPERTY SERVICES	500.00	1,566.43	-1,066.43	313.29
0500 OTHER PURCHASED SERVICES	59,800.00	64,404.22	-4,604.22	107.70
0600 SUPPLIES AND MATERIALS	352,450.00	407,519.10	-55,069.10	115.62
0700 PROPERTY	5,000.00	786.48	4,213.52	15.73
0800 MISCELLANEOUS	250.00	348.00	-98.00	139.20
TOTAL 2700 STUDENT TRANSPORTATION	1,506,743.00	1,633,939.26	-127,196.26	108.44
3100 FOOD SERVICE OPERATION				
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	45,981.00	54,673.76	-8,692.76	118.91
0200 EMPLOYEE BENEFITS	670.00	1,022.82	-352.82	152.66
0300 PURCHASED PROF AND TECH SERV	1,000.00	.00	1,000.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	1,000.00	124.32	875.68	12.43
0600 SUPPLIES AND MATERIALS	1,000.00	6,886.27	-5,886.27	688.63
0700 PROPERTY	.00	-4,290.74	4,290.74	.00
0800 MISCELLANEOUS	.00	-23,834.72	23,834.72	.00
TOTAL 3300 COMMUNITY SERVICES	49,651.00	34,581.71	15,069.29	69.65
5100 DEBT SERVICE				
0900 OTHER USES OF FUNDS	389,500.00	411,440.42	-21,940.42	105.63
TOTAL 5100 DEBT SERVICE	389,500.00	411,440.42	-21,940.42	105.63
5200 FUND TRANSFERS				
0900 OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
5300 CONTINGENCY				
0840 CONTINGENCY	3,562,316.00	.00	3,562,316.00	.00
TOTAL 5300 CONTINGENCY	3,562,316.00	.00	3,562,316.00	.00
TOTAL EXPENDITURES	22,046,721.00	18,534,300.55	3,512,420.45	84.07
TOTAL FOR GENERAL FUND (1)	.00	3,652,719.17	-3,652,719.17	.00

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	355,554.20	.00	355,554.20	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1800 COMMUNITY SERVICE ACTIVITIES	.00	793.16	-793.16	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	793.16	-793.16	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	2,716.39	-2,716.39	.00
1990 MISCELLANEOUS REVENUE	.00	16,265.05	-16,265.05	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	18,981.44	-18,981.44	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	19,774.60	-19,774.60	.00
REVENUE FROM INTERMEDIATE SOURCES				
RESTRICTED				
2200 RESTRICTED REV - INTERMED SRC	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
TOTAL REVENUE FROM INTERMEDIATE SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	948,207.00	1,067,379.23	-119,172.23	112.57
TOTAL RESTRICTED	948,207.00	1,067,379.23	-119,172.23	112.57
OTHER STATE FUNDING				
3900 ON-BEHALF PAYMENTS-STATE	.00	239,572.00	-239,572.00	.00
TOTAL OTHER STATE FUNDING	.00	239,572.00	-239,572.00	.00
TOTAL REVENUE FROM STATE SOURCES	948,207.00	1,306,951.23	-358,744.23	137.83
REVENUE FROM FEDERAL SOURCES				

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

RESTRICTED DIRECT					
4300	RESTRICTED DIRECT FEDERAL	.00	69,843.25	-69,843.25	.00
	TOTAL RESTRICTED DIRECT	.00	69,843.25	-69,843.25	.00
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	2,173,763.00	2,382,658.27	-208,895.27	109.61
	TOTAL RESTRICTED THROUGH THE STATE	2,173,763.00	2,382,658.27	-208,895.27	109.61
	TOTAL REVENUE FROM FEDERAL SOURCES	2,173,763.00	2,452,501.52	-278,738.52	112.82
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	62,526.00	-62,526.00	.00
	TOTAL INTERFUND TRANSFERS	.00	62,526.00	-62,526.00	.00
	TOTAL OTHER RECEIPTS	.00	62,526.00	-62,526.00	.00
	TOTAL RECEIPTS	3,121,970.00	3,841,753.35	-719,783.35	123.06
	TOTAL REVENUES	3,477,524.20	3,841,753.35	-364,229.15	110.47

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	1,164,325.48	1,618,969.34	-454,643.86	139.05
0200 EMPLOYEE BENEFITS	440,914.00	393,868.19	47,045.81	89.33
0300 PURCHASED PROF AND TECH SERV	341,898.00	287,187.69	54,710.31	84.00
0400 PURCHASED PROPERTY SERVICES	2,000.00	2,400.00	-400.00	120.00
0500 OTHER PURCHASED SERVICES	91,242.00	54,310.11	36,931.89	59.52
0600 SUPPLIES AND MATERIALS	349,877.54	431,479.71	-81,602.17	123.32
0700 PROPERTY	66,051.00	405,003.46	-338,952.46	613.17
0800 MISCELLANEOUS	7,400.00	9,787.96	-2,387.96	132.27
TOTAL 1000 INSTRUCTION	2,463,708.02	3,203,006.46	-739,298.44	130.01
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	45,863.00	48,404.66	-2,541.66	105.54
0200 EMPLOYEE BENEFITS	3,284.00	7,624.13	-4,340.13	232.16
0300 PURCHASED PROF AND TECH SERV	13,000.00	20,861.00	-7,861.00	160.47
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	750.00	1,035.64	-285.64	138.09
0600 SUPPLIES AND MATERIALS	2,377.00	10,920.28	-8,543.28	459.41
0700 PROPERTY	.00	.00	.00	.00
0800 MISCELLANEOUS	9,408.00	3,396.12	6,011.88	36.10
TOTAL 2100 STUDENT SUPPORT SERVICES	74,682.00	92,241.83	-17,559.83	123.51
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	75,713.00	77,166.46	-1,453.46	101.92
0200 EMPLOYEE BENEFITS	10,441.00	5,824.95	4,616.05	55.79
0300 PURCHASED PROF AND TECH SERV	2,500.00	4,244.76	-1,744.76	169.79
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	68,866.98	55,866.42	13,000.56	81.12
0600 SUPPLIES AND MATERIALS	21,834.00	11,299.19	10,534.81	51.75
0700 PROPERTY	47,044.00	7,777.80	39,266.20	16.53
0800 MISCELLANEOUS	.00	2,116.39	-2,116.39	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	226,398.98	164,295.97	62,103.01	72.57
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	.00	834.00	-834.00	.00
0200 EMPLOYEE BENEFITS	.00	187.03	-187.03	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00

07/30/2008 08:11
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Greenup County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2008

PG 11
glkyafpr

SPECIAL REVENUE (2)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0600 SUPPLIES AND MATERIALS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	1,021.03	-1,021.03	.00
2800 CENTRAL OFFICE SUPPORT				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES AND MATERIALS	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2800 CENTRAL OFFICE SUPPORT	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	251,378.00	253,884.23	-2,506.23	101.00
0200 EMPLOYEE BENEFITS	42,878.00	43,583.24	-705.24	101.64
0300 PURCHASED PROF AND TECH SERV	17,343.00	19,866.50	-2,523.50	114.55
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	11,059.00	8,348.14	2,710.86	75.49
0600 SUPPLIES AND MATERIALS	27,426.00	49,863.20	-22,437.20	181.81
0700 PROPERTY	196.00	312.94	-116.94	159.66
0800 MISCELLANEOUS	6,901.00	5,329.81	1,571.19	77.23
TOTAL 3300 COMMUNITY SERVICES	357,181.00	381,188.06	-24,007.06	106.72
TOTAL EXPENDITURES	3,121,970.00	3,841,753.35	-719,783.35	123.06
TOTAL FOR SPECIAL REVENUE (2)	355,554.20	.00	355,554.20	.00

CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST INCOME	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	273,620.00	273,620.00	.00	100.00
	TOTAL RESTRICTED	273,620.00	273,620.00	.00	100.00
	TOTAL REVENUE FROM STATE SOURCES	273,620.00	273,620.00	.00	100.00
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	273,620.00	273,620.00	.00	100.00
	TOTAL REVENUES	273,620.00	273,620.00	.00	100.00

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CAPITAL OUTLAY FUND (310)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

EXPENDITURES					
4500 NEW BUILDING CONSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
	TOTAL 4500 NEW BUILDING CONSTRUCTION	.00	.00	.00	.00
5100 DEBT SERVICE					
0800	MISCELLANEOUS	.00	71,099.34	-71,099.34	.00
0900	OTHER USES OF FUNDS	273,620.00	202,520.66	71,099.34	74.02
	TOTAL 5100 DEBT SERVICE	273,620.00	273,620.00	.00	100.00
	TOTAL EXPENDITURES	273,620.00	273,620.00	.00	100.00
	TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00	.00

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	339,372.00	.00	339,372.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	399,997.00	380,560.00	19,437.00	95.14
1113 PSC REAL PROPERTY TAX	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00	.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117 MOTOR VEHICLE TAX	.00	.00	.00	.00
1118 UNMINED MINERALS TAX	.00	.00	.00	.00
TOTAL AD VALOREM TAXES	399,997.00	380,560.00	19,437.00	95.14
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX	.00	.00	.00	.00
1192 EXCISE TAX	.00	.00	.00	.00
TOTAL OTHER TAXES	.00	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	399,997.00	380,560.00	19,437.00	95.14
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	493,619.00	490,919.00	2,700.00	99.45

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL RESTRICTED	493,619.00	490,919.00	2,700.00	99.45
TOTAL REVENUE FROM STATE SOURCES	493,619.00	490,919.00	2,700.00	99.45
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	893,616.00	871,479.00	22,137.00	97.52
TOTAL REVENUES	1,232,988.00	871,479.00	361,509.00	70.68

BUILDING FUND (5 CENT LEVY) (320)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
4100 SITE ACQUISITION				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 4100 SITE ACQUISITION	.00	.00	.00	.00
4200 SITE IMPROVEMENT				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 4200 SITE IMPROVEMENT	.00	.00	.00	.00
4500 NEW BUILDING CONSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	383,807.00	.00	383,807.00	.00
0700 PROPERTY	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4500 NEW BUILDING CONSTRUCTION	383,807.00	.00	383,807.00	.00
4600 BLDG RENOVATIONS/AD				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4600 BLDG RENOVATIONS/AD	.00	.00	.00	.00
5100 DEBT SERVICE				
0800 MISCELLANEOUS	505,921.00	505,424.55	496.45	99.90
0900 OTHER USES OF FUNDS	343,260.00	318,225.84	25,034.16	92.71
TOTAL 5100 DEBT SERVICE	849,181.00	823,650.39	25,530.61	96.99
5200 FUND TRANSFERS				
0900 OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	1,232,988.00	823,650.39	409,337.61	66.80
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	47,828.61	-47,828.61	.00

TECHNOLOGY FUND (350)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

TECHNOLOGY FUND (350)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600 SUPPLIES AND MATERIALS	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0800 MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR TECHNOLOGY FUND (350)	.00	.00	.00	.00

CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	.00	177,438.17	-177,438.17	.00
TOTAL EARNINGS ON INVESTMENTS	.00	177,438.17	-177,438.17	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	177,438.17	-177,438.17	.00
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131 MISCELLANEOUS REIMBURSEMENTS	.00	200,000.00	-200,000.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	.00	200,000.00	-200,000.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	200,000.00	-200,000.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	.00	377,438.17	-377,438.17	.00
TOTAL REVENUES	.00	377,438.17	-377,438.17	.00

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CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

EXPENDITURES				
4600 BLDG RENOVATIONS/AD				
0300 PURCHASED PROF AND TECH SERV	.00	65,857.98	-65,857.98	.00
0400 PURCHASED PROPERTY SERVICES	.00	3,946,682.72	-3,946,682.72	.00
0700 PROPERTY	.00	507,008.11	-507,008.11	.00
0840 CONTINGENCY	.00	.00	.00	.00
0900 OTHER USES OF FUNDS	.00	62,526.00	-62,526.00	.00
TOTAL 4600 BLDG RENOVATIONS/AD	.00	4,582,074.81	-4,582,074.81	.00
5200 FUND TRANSFERS				
0900 OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	4,582,074.81	-4,582,074.81	.00
TOTAL FOR CONSTRUCTION FUND (360)	.00	-4,204,636.64	4,204,636.64	.00

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	15,983.00	25,235.67	-9,252.67	157.89
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME	70,000.00	58,933.41	11,066.59	84.19
TOTAL EARNINGS ON INVESTMENTS	70,000.00	58,933.41	11,066.59	84.19
FOOD SERVICE				
1611 LUNCH - REIMBURSABLE	181,000.00	201,417.16	-20,417.16	111.28
1612 BREAKFAST - REIMBURSABLE	75,000.00	81,643.11	-6,643.11	108.86
1613 MILK - REIMBURSABLE	.00	.00	.00	.00
1621 LUNCH - NON REIMBURSABLE	.00	.00	.00	.00
1622 BREAKFAST - NON REIMBURSABLE	.00	.00	.00	.00
1623 MILK - NON REIMBURSABLE	.00	.00	.00	.00
1624 A-LA-CARTE SALES	265,605.00	288,145.18	-22,540.18	108.49
1629 OTHER LUNCHRM RECEIPTS	2,000.00	2,276.46	-276.46	113.82
1630 SPECIAL FUNCTIONS	.00	.00	.00	.00
TOTAL FOOD SERVICE	523,605.00	573,481.91	-49,876.91	109.53
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	1,000.00	1,765.49	-765.49	176.55
TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,000.00	1,765.49	-765.49	176.55
TOTAL REVENUE FROM LOCAL SOURCES	594,605.00	634,180.81	-39,575.81	106.66
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	18,500.00	16,342.00	2,158.00	88.34
TOTAL RESTRICTED	18,500.00	16,342.00	2,158.00	88.34
OTHER STATE FUNDING				
3900 ON-BEHALF PAYMENTS-STATE	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00	.00

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUE FROM STATE SOURCES	18,500.00	16,342.00	2,158.00	88.34
REVENUE FROM FEDERAL SOURCES RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	867,000.00	882,022.00	-15,022.00	101.73
4550 DONATED COMMODITIES	.00	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	867,000.00	882,022.00	-15,022.00	101.73
TOTAL REVENUE FROM FEDERAL SOURCES	867,000.00	882,022.00	-15,022.00	101.73
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	1,480,105.00	1,532,544.81	-52,439.81	103.54
TOTAL REVENUES	1,496,088.00	1,557,780.48	-61,692.48	104.12

FOOD SERVICE FUND (51)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100 FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES	547,351.00	582,843.02	-35,492.02	106.48
0200	EMPLOYEE BENEFITS	126,012.00	134,932.57	-8,920.57	107.08
0300	PURCHASED PROF AND TECH SERV	1,200.00	3,153.82	-1,953.82	262.82
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	11,150.00	27,446.62	-16,296.62	246.16
0600	SUPPLIES AND MATERIALS	810,375.00	868,772.59	-58,397.59	107.21
0700	PROPERTY	.00	31,599.02	-31,599.02	.00
0800	MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER USES OF FUNDS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		1,496,088.00	1,648,747.64	-152,659.64	110.20
TOTAL EXPENDITURES		1,496,088.00	1,648,747.64	-152,659.64	110.20
TOTAL FOR FOOD SERVICE FUND (51)		.00	-90,967.16	90,967.16	.00

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930 GAIN/LOSS ON SALE OF CAP ASSET	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00
2600 PLANT OPERATION & MANAGEMENT				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATION & MANAGEMENT	.00	.00	.00	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
2800 CENTRAL OFFICE SUPPORT				
0700 PROPERTY	.00	.00	.00	.00

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GOVERNMENTAL ASSETS (8)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
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TOTAL 2800 CENTRAL OFFICE SUPPORT	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	.00	.00	.00	.00

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FOOD SERVICE ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930 GAIN/LOSS ON SALE OF CAP ASSET	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

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FOOD SERVICE ASSETS (81)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	.00	.00	.00	.00

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED

SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	22046721.00	22187019.72	-140298.72	100.64
TOTAL OF EXPENDITURES FUND 1	22046721.00	18534300.55	3512420.45	84.07
TOTAL FOR FUND 1	0.00	3652719.17	-3652719.17	0.00
TOTAL OF REVENUES FUND 2	3477524.20	3841753.35	-364229.15	110.47
TOTAL OF EXPENDITURES FUND 2	3121970.00	3841753.35	-719783.35	123.06
TOTAL FOR FUND 2	355554.20	0.00	355554.20	0.00
TOTAL OF REVENUES FUND 310	273620.00	273620.00	0.00	100.00
TOTAL OF EXPENDITURES FUND 310	273620.00	273620.00	0.00	100.00
TOTAL FOR FUND 310	0.00	0.00	0.00	0.00
TOTAL OF REVENUES FUND 320	1232988.00	871479.00	361509.00	70.68
TOTAL OF EXPENDITURES FUND 320	1232988.00	823650.39	409337.61	66.80
TOTAL FOR FUND 320	0.00	47828.61	-47828.61	0.00
TOTAL OF REVENUES FUND 350	0.00	0.00	0.00	0.00
TOTAL OF EXPENDITURES FUND 350	0.00	0.00	0.00	0.00
TOTAL FOR FUND 350	0.00	0.00	0.00	0.00
TOTAL OF REVENUES FUND 360	0.00	377438.17	-377438.17	0.00
TOTAL OF EXPENDITURES FUND 360	0.00	4582074.81	-4582074.81	0.00
TOTAL FOR FUND 360	0.00	-4204636.64	4204636.64	0.00
TOTAL OF REVENUES FUND 51	1496088.00	1557780.48	-61692.48	104.12
TOTAL OF EXPENDITURES FUND 51	1496088.00	1648747.64	-152659.64	110.20
TOTAL FOR FUND 51	0.00	-90967.16	90967.16	0.00
TOTAL OF REVENUES FUND 8	0.00	0.00	0.00	0.00
TOTAL OF EXPENDITURES FUND 8	0.00	0.00	0.00	0.00
TOTAL FOR FUND 8	0.00	0.00	0.00	0.00
TOTAL OF REVENUES FUND 81	0.00	0.00	0.00	0.00
TOTAL OF EXPENDITURES FUND 81	0.00	0.00	0.00	0.00
TOTAL FOR FUND 81	0.00	0.00	0.00	0.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	28526941.20	28731652.55	-204711.35	100.72
GRAND TOTAL OF EXPENDITURES	28171387.00	25122071.93	3049315.07	89.18
GRAND TOTAL	355554.20	3609580.62	-3254026.42	999.99

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Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2008

PG 1
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GENERAL FUND (1)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	3,945,503.84
ACCOUNTS RECEIVABLE	158,949.59
TOTAL ASSETS	4,104,453.43
LIABILITIES	
ACCOUNTS PAYABLE	-61,942.22
ACCR SALARIES & BENEFIT PAYABLE	-1,600.00
FEDERAL TAX WITHHELD PAYABLE	7.18
FICA WITHHELD PAYABLE	271.25
STATE TAX WITHHELD PAYABLE	-19,435.96
KTRS WITHHELD PAYABLE	108.75
CURRENT ACCUMULATED SICK LEAVE	-369,143.26
TOTAL LIABILITIES	-451,734.26
FUND BALANCE	
UNRESERVED FUND BALANCE	-3,652,719.17
TOTAL FUND BALANCE FOR FUND 1	-3,652,719.17

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BALANCE SHEET REPORT FOR FY2008

PG 2
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SPECIAL REVENUE (2)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	625,609.77
ACCOUNTS RECEIVABLE	151,538.11
TOTAL ASSETS	777,147.88
LIABILITIES	
ACCOUNTS PAYABLE	-8,621.79
DEFERRED REVENUE	-768,526.09
TOTAL LIABILITIES	-777,147.88

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BALANCE SHEET REPORT FOR FY2008

PG 3
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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	387,160.37
TOTAL ASSETS	387,160.37
FUND BALANCE	
Restr SFCC Escrow-Current	-339,331.76
UNRESERVED FUND BALANCE	-47,828.61
TOTAL FUND BALANCE FOR FUND 320	-387,160.37

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	388,537.54
TOTAL ASSETS	388,537.54
LIABILITIES	
ACCOUNTS PAYABLE	-4,278.87
TOTAL LIABILITIES	-4,278.87
FUND BALANCE	
RESERVED FOR FUTURE CONS PROJ	-4,588,895.31
UNRESERVED FUND BALANCE	4,204,636.64
TOTAL FUND BALANCE FOR FUND 360	-384,258.67

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	-225,735.50
ACCOUNTS RECEIVABLE	111,805.00
INVENTORIES FOR CONSUMPTION	45,569.90
TOTAL ASSETS	-68,360.60
LIABILITIES	
ACCOUNTS PAYABLE	-22,606.56
TOTAL LIABILITIES	-22,606.56
FUND BALANCE	
UNRESERVED FUND BALANCE	90,967.16
TOTAL FUND BALANCE FOR FUND 51	90,967.16

GOVERNMENTAL ASSETS (8) ACCOUNT
BALANCE

ASSETS

LAND	136,284.00
INFRASTRUCTURE	301,238.46
ACCUM DEPR-INFRASTRUCTURE	-47,222.78
BUILDINGS & BLDG IMPROVEMENTS	35,004,968.07
ACCUM DEPR-BLDG & BLDG IMPROV	-9,807,419.73
TECHNOLOGY EQUIPMENT	2,053,546.56
ACCUM DEPR-TECH EQUIPMENT	-1,461,039.50
VEHICLES	3,394,841.00
ACCUM DEPR-VEHICLES	-1,807,801.44
GENERAL	355,426.10
ACCUM DEPR-GENERAL	-164,982.28
CONSTRUCTION WORK IN PROGRESS	1,225,885.33
TOTAL ASSETS	29,183,723.79

FUND BALANCE

INVESTMENT IN GOVT ASSETS	-29,183,723.79
TOTAL FUND BALANCE FOR FUND 8	-29,183,723.79

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BALANCE SHEET REPORT FOR FY2008

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE

ASSETS	
TECHNOLOGY EQUIPMENT	48,009.00
ACCUM DEPR-TECH EQUIPMENT	-30,405.70
GENERAL	678,482.68
ACCUM DEPR-GENERAL	-502,230.93
TOTAL ASSETS	193,855.05
FUND BALANCE	
INVESTMENT IN BUSINESS ASSETS	-193,855.05
TOTAL FUND BALANCE FOR FUND 81	-193,855.05