

04/30/2014 10:42  
9221sbur

Greenup County Board of Education  
BALANCE SHEET FOR 2013 13

FUND: 1 GENERAL FUND /

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
<b>ASSETS</b>					
	10	6101	CASH IN BANK	-29,853.96	2,863,166.10
	10	6153	ACCOUNTS RECEIVABLE	93,589.70	93,589.70
		TOTAL ASSETS		<u>63,735.74</u>	<u>2,956,755.80</u>
<b>LIABILITIES</b>					
	10	7421	ACCOUNTS PAYABLE	.00	-24,317.79
	10	7473	STATE TAX WITHHELD PAYABLE	.00	-34,197.35
	10	7493	SICK LEAVE PAYABLE IN PROCESS	92,992.26	-320,161.65
		TOTAL LIABILITIES		<u>92,992.26</u>	<u>-378,676.79</u>
<b>FUND BALANCE</b>					
	10	6302	REVENUES CONTROL	19,922,610.69	.00
	10	7602	EXPENDITURES CONTROL	-17,914,413.59	.00
	10	8732	RESTRICTED-SICK LEAVE PAYABLE	163,153.91	-250,000.00
	10	8752	ASSIGNED - SITE BASE CFWD	-70,917.00	-70,917.00
	10	8770	UNASSIGNED FUND BALANCE	-2,257,162.01	-2,257,162.01
		TOTAL FUND BALANCE		<u>-156,728.00</u>	<u>-2,578,079.01</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>-63,735.74</u>	<u>-2,956,755.80</u>

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FUND: 2 SPECIAL REVENUE /

FUND: 2	SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS					
	20	6101	CASH IN BANK	184.50	-116,872.11
	20	6153	ACCOUNTS RECEIVABLE	354,293.16	354,293.16
		TOTAL ASSETS		<u>354,477.66</u>	<u>237,421.05</u>
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	-16,331.57
	20	7481	DEFERRED REVENUE	-221,089.48	-221,089.48
		TOTAL LIABILITIES		<u>-221,089.48</u>	<u>-237,421.05</u>
FUND BALANCE					
	20	6302	REVENUES CONTROL	3,875,707.89	.00
	20	7602	EXPENDITURES CONTROL	-4,009,096.07	.00
		TOTAL FUND BALANCE		<u>-133,388.18</u>	<u>.00</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>-354,477.66</u>	<u>-237,421.05</u>

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FUND: 310 CAPITAL OUTLAY FUND /

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	1,776.41	13,466.71
		TOTAL ASSETS	<u>1,776.41</u>	<u>13,466.71</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	373,367.00	.00
31	7602	EXPENDITURES CONTROL	-361,676.70	.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	-13,466.71	-13,466.71
		TOTAL FUND BALANCE	<u>-1,776.41</u>	<u>-13,466.71</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>-1,776.41</u>	<u>-13,466.71</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY) /

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	177,600.00
	TOTAL ASSETS		<u>.00</u>	<u>177,600.00</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	880,420.41	.00
32	7602	EXPENDITURES CONTROL	-880,420.41	.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-177,600.00
	TOTAL FUND BALANCE		<u>.00</u>	<u>-177,600.00</u>
	TOTAL LIABILITIES + FUND BALANCE		<u>.00</u>	<u>-177,600.00</u>

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FUND: 360 CONSTRUCTION FUND /

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	670,428.15
		TOTAL ASSETS	<u>.00</u>	<u>670,428.15</u>
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-266,066.00	-266,066.00
		TOTAL LIABILITIES	<u>-266,066.00</u>	<u>-266,066.00</u>
FUND BALANCE				
36	6302	REVENUES CONTROL	1,382,142.97	.00
36	7602	EXPENDITURES CONTROL	-714,847.40	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	-667,295.57	-667,295.57
36	8737	RESTRICTED - OTHER	262,933.42	262,933.42
36	8757	ASSIGNED - OTHER	3,132.58	.00
		TOTAL FUND BALANCE	<u>266,066.00</u>	<u>-404,362.15</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>.00</u>	<u>-670,428.15</u>

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FUND: 400 DEBT SERVICE FUND /

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,776.41	.00
		TOTAL ASSETS	<u>-1,776.41</u>	<u>.00</u>
FUND BALANCE				
40	6302	REVENUES CONTROL	1,123,764.65	.00
40	7602	EXPENDITURES CONTROL	-1,121,988.24	.00
		TOTAL FUND BALANCE	<u>1,776.41</u>	<u>.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>1,776.41</u>	<u>.00</u>

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FUND: 51 FOOD SERVICE FUND /

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,669.46	-106,222.49
51	6153	ACCOUNTS RECEIVABLE	93,007.42	93,007.42
51	6171	INVENTORIES FOR CONSUMPTION	-31,513.95	22,073.43
	TOTAL ASSETS		<u>91,162.93</u>	<u>8,858.36</u>
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-3,378.95
	TOTAL LIABILITIES		<u>.00</u>	<u>-3,378.95</u>
FUND BALANCE				
51	6302	REVENUES CONTROL	1,438,564.74	.00
51	7602	EXPENDITURES CONTROL	-1,529,727.67	.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-5,479.41
	TOTAL FUND BALANCE		<u>-91,162.93</u>	<u>-5,479.41</u>
	TOTAL LIABILITIES + FUND BALANCE		<u>-91,162.93</u>	<u>-8,858.36</u>

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FUND: 8 GOVERNMENTAL ASSETS /

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	136,284.00
80	6211	INFRASTRUCTURE	.00	301,238.46
80	6212	ACCUM DEPR-INFRASTRUCTURE	-15,061.92	-137,594.30
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	42,066,479.14
80	6222	ACCUM DEPR-BLDG & BLDG IMPROV	-976,047.64	-15,165,772.64
80	6231	TECHNOLOGY EQUIPMENT	195,645.30	3,698,466.98
80	6232	ACCUM DEPR-TECH EQUIPMENT	-213,226.30	-3,201,484.24
80	6241	VEHICLES	-17,200.00	3,405,923.52
80	6242	ACCUM DEPR-VEHICLES	-220,122.48	-2,598,840.02
80	6251	GENERAL	.00	534,837.27
80	6252	ACCUM DEPR-GENERAL	-33,044.76	-355,723.01
80	6261	CONSTRUCTION WORK IN PROGRESS	980,913.40	980,913.40
TOTAL ASSETS			<u>-298,144.40</u>	<u>29,664,728.56</u>
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	<u>298,144.40</u>	<u>-29,664,728.56</u>
TOTAL FUND BALANCE			<u>298,144.40</u>	<u>-29,664,728.56</u>
TOTAL LIABILITIES + FUND BALANCE			<u>298,144.40</u>	<u>-29,664,728.56</u>



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FUND: 81 FOOD SERVICE ASSETS /

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	8,605.88	56,614.88
81	6232	ACCUM DEPR-TECH EQUIPMENT	-474.35	-48,483.35
81	6251	GENERAL	26,515.00	805,941.62
81	6252	ACCUM DEPR-GENERAL	-22,571.39	-659,543.77
TOTAL ASSETS			<u>12,075.14</u>	<u>154,529.38</u>
FUND BALANCE				
81	8711	CAPITAL ASSETS, NET REL DEBT	-12,075.14	-154,529.38
TOTAL FUND BALANCE			<u>-12,075.14</u>	<u>-154,529.38</u>
TOTAL LIABILITIES + FUND BALANCE			<u>-12,075.14</u>	<u>-154,529.38</u>

\*\* END OF REPORT - Generated by Scott Burchett \*\*