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Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2016

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,402,265.26
ACCOUNTS RECEIVABLE	122,223.80
TOTAL ASSETS	5,524,489.06
LIABILITIES	
ACCOUNTS PAYABLE	-113,868.59
ACCR SALARIES & BENEFIT PAYABLE	91.90
FEDERAL TAX WITHHELD PAYABLE	-211.87
FICA WITHHELD PAYABLE	-51.48
STATE TAX WITHHELD PAYABLE	-32,465.44
SICK LEAVE PAYABLE IN PROCESS	-412,152.44
TOTAL LIABILITIES	-558,657.92
FUND BALANCE	
RESTRICTED-SICK LEAVE PAYABLE	-250,000.00
ASSIGNED - SITE BASE CFWD	-140,744.00
UNASSIGNED FUND BALANCE	-4,575,087.14
TOTAL FUND BALANCE FOR FUND 1	-4,965,831.14

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-16,652.46
ACCOUNTS RECEIVABLE	443,679.24
TOTAL ASSETS	427,026.78
LIABILITIES	
ACCOUNTS PAYABLE	-139,147.90
DEFERRED REVENUE	-287,878.88
TOTAL LIABILITIES	-427,026.78

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	21,546.19
TOTAL ASSETS	21,546.19
FUND BALANCE	
COMMITTED FUND BALANCE	-21,546.19
TOTAL FUND BALANCE FOR FUND 21	-21,546.19

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	11,976.13
TOTAL ASSETS	11,976.13
FUND BALANCE	
RESTRICTED - OTHER	-11,976.13
TOTAL FUND BALANCE FOR FUND 320	-11,976.13

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	29,906.09
TOTAL ASSETS	29,906.09
FUND BALANCE	
RESTRICTED - OTHER	-29,906.09
TOTAL FUND BALANCE FOR FUND 360	-29,906.09

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	115,420.84
ACCOUNTS RECEIVABLE	19,211.90
INVENTORIES FOR CONSUMPTION	58,527.86
DEFERRED OUTFLOWS OF RESOURCES	162,225.98
TOTAL ASSETS	355,386.58
LIABILITIES	
ACCOUNTS PAYABLE	-3,806.28
UNFUNDED PENSION LIABILITIES	-854,778.67
DEFERRED INFLOW OF RESOURCES	-12,627.35
TOTAL LIABILITIES	-871,212.30
FUND BALANCE	
RESTRICTED-NEW ASSETS(FD SVC)	515,825.72
TOTAL FUND BALANCE FOR FUND 51	515,825.72

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	136,284.00
INFRASTRUCTURE	379,178.01
ACCUM DEPR-INFRASTRUCTURE	-193,117.60
BUILDINGS & BLDG IMPROVEMENTS	44,538,895.27
ACCUM DEPR-BLDG & BLDG IMPROV	-18,344,969.58
TECHNOLOGY EQUIPMENT	4,196,903.61
ACCUM DEPR-TECH EQUIPMENT	-3,751,430.97
VEHICLES	3,714,717.52
ACCUM DEPR-VEHICLES	-2,965,054.21
GENERAL	556,117.27
ACCUM DEPR-GENERAL	-429,288.06
TOTAL ASSETS	27,838,235.26
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-27,838,235.26
TOTAL FUND BALANCE FOR FUND 8	-27,838,235.26

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	56,614.88
ACCUM DEPR-TECH EQUIPMENT	-53,646.89
GENERAL	880,796.59
ACCUM DEPR-GENERAL	-736,054.69
TOTAL ASSETS	147,709.89
FUND BALANCE	
CAPITAL ASSETS, NET REL DEBT	-147,709.89
TOTAL FUND BALANCE FOR FUND 81	-147,709.89

