

12/18/2017 14:47
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Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 1
glkyafpr

| GENERAL FUND (1) | ACCOUNT BALANCE |
|-------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 5,108,936.52 |
| ACCOUNTS RECEIVABLE | 101,493.25 |
| TOTAL ASSETS | 5,210,429.77 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -184,323.46 |
| FEDERAL TAX WITHHELD PAYABLE | -34.73 |
| FICA WITHHELD PAYABLE | -84.28 |
| STATE TAX WITHHELD PAYABLE | -39.09 |
| SICK LEAVE PAYABLE IN PROCESS | -372,850.18 |
| TOTAL LIABILITIES | -557,331.74 |
| FUND BALANCE | |
| RESTRICTED-SICK LEAVE PAYABLE | -250,000.00 |
| ASSIGNED - SITE BASE CFWD | -157,530.00 |
| UNASSIGNED FUND BALANCE | -4,245,568.03 |
| TOTAL FUND BALANCE FOR FUND 1 | -4,653,098.03 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 2
glkyafpr

| SPECIAL REVENUE (2) | ACCOUNT BALANCE |
|---------------------|--------------------|
| ASSETS | |
| CASH IN BANK | -39,499.13 |
| ACCOUNTS RECEIVABLE | 465,689.84 |
| TOTAL ASSETS | 426,190.71 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -26,322.27 |
| DEFERRED REVENUE | -399,868.44 |
| TOTAL LIABILITIES | -426,190.71 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 3
glkyafpr

| DIST ACTIVITY (SPEC REV ANN) (21) | ACCOUNT BALANCE |
|-----------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 31,683.90 |
| TOTAL ASSETS | 31,683.90 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -396.52 |
| TOTAL LIABILITIES | -396.52 |
| FUND BALANCE | |
| COMMITTED FUND BALANCE | -31,287.38 |
| TOTAL FUND BALANCE FOR FUND 21 | -31,287.38 |

12/18/2017 14:47
 9221sbur

 Greenup County Board of Education
 BALANCE SHEET REPORT FOR FY2017

 P 4
 glkyafpr

| CAPITAL OUTLAY FUND (310) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| <hr/> | |
| 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 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 5
glkyafpr

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

12/18/2017 14:47
 9221sbur

 Greenup County Board of Education
 BALANCE SHEET REPORT FOR FY2017

 P 6
 glkyafpr

| CONSTRUCTION FUND (360) | ACCOUNT BALANCE |
|---------------------------------|--------------------|
| <hr/> | |
| ASSETS | |
| CASH IN BANK | 30,008.85 |
| TOTAL ASSETS | 30,008.85 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -30,008.85 |
| TOTAL FUND BALANCE FOR FUND 360 | -30,008.85 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 7
glkyafpr

| FOOD SERVICE FUND (51) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 212,098.20 |
| ACCOUNTS RECEIVABLE | 20,499.07 |
| INVENTORIES FOR CONSUMPTION | 63,001.41 |
| DEFERRED OUTFLOWS OF RESOURCES | 238,286.04 |
| TOTAL ASSETS | 533,884.72 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -4,356.40 |
| UNFUNDED PENSION LIABILITIES | -1,010,522.99 |
| DEFERRED INFLOW OF RESOURCES | -7,633.32 |
| TOTAL LIABILITIES | -1,022,512.71 |
| FUND BALANCE | |
| RESTRICTED - OTHER | 779,870.27 |
| RESTRICTED-NEW ASSETS(FD SVC) | -291,242.28 |
| TOTAL FUND BALANCE FOR FUND 51 | 488,627.99 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 8
glkyafpr

| 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 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 9
glkyafpr

| 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 |

12/18/2017 14:47
9221sbur

Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2017

P 10
glkyafpr

FOOD SERVICE ASSETS (81)

ACCOUNT
BALANCE

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