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Greenup County Board of Education  
BALANCE SHEET FOR 2019 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	2,777,024.39	6,879,771.64
	TOTAL ASSETS		2,777,024.39	6,879,771.64
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	8,693.61	-697.36
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	685.07
10	7472	FICA WITHHELD PAYABLE	-.35	-1.29
10	7473	STATE TAX WITHHELD PAYABLE	.00	-388.62
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-315,086.21
10	7603	PURCHASE OBLIGATIONS	-861.19	4,484.70
	TOTAL LIABILITIES		7,832.07	-311,003.71
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,400,430.63	-13,400,888.32
10	7602	EXPENDITURES CONTROL	1,614,712.98	7,010,450.99
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	861.19	-4,484.70
10	8770	UNASSIGNED FUND BALANCE	.00	76,154.10
	TOTAL FUND BALANCE		-2,784,856.46	-6,568,767.93
TOTAL LIABILITIES + FUND BALANCE			<u><u>-2,777,024.39</u></u>	<u><u>-6,879,771.64</u></u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-83,672.34	-279,660.69
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			-83,672.34	-286,882.68
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	642.21	-5,913.76
20	7603	PURCHASE OBLIGATIONS	2,978.49	58,679.15
TOTAL LIABILITIES			3,620.70	52,765.39
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-172,516.92	-1,209,188.07
20	7602	EXPENDITURES CONTROL	255,547.05	1,501,984.51
20	8753	ASSIGNED-PURCH OBL - CURRENT	-2,978.49	-58,679.15
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	-117.11
TOTAL FUND BALANCE			80,051.64	234,117.29
TOTAL LIABILITIES + FUND BALANCE			83,672.34	286,882.68

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	2,347.85	55,549.60
		TOTAL ASSETS	<u>2,347.85</u>	<u>55,549.60</u>
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	.00	1,324.96
		TOTAL LIABILITIES	<u>.00</u>	<u>1,324.96</u>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-3,153.30	-73,896.72
21	7602	EXPENDITURES CONTROL	805.45	18,347.12
21	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-1,324.96
		TOTAL FUND BALANCE	<u>-2,347.85</u>	<u>-56,874.56</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-2,347.85</u></u>	<u><u>-55,549.60</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-126,225.00
31	7602	EXPENDITURES CONTROL	.00	137,099.63
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-10,874.63
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	470,316.00	666,695.59
	TOTAL ASSETS		470,316.00	666,695.59
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-470,316.00	-759,096.00
32	7602	EXPENDITURES CONTROL	.00	112,385.81
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-11,976.13
32	8737	RESTRICTED - OTHER	.00	-8,009.27
	TOTAL FUND BALANCE		-470,316.00	-666,695.59
TOTAL LIABILITIES + FUND BALANCE			-470,316.00	-666,695.59

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	30,302.10
		TOTAL ASSETS	.00	30,302.10
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-.42
36	8737	RESTRICTED - OTHER	.00	-30,301.68
		TOTAL FUND BALANCE	.00	-30,302.10
		TOTAL LIABILITIES + FUND BALANCE	.00	-30,302.10

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	.01
	TOTAL ASSETS		.00	.01
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-249,485.44
40	7602	EXPENDITURES CONTROL	.00	249,485.43
	TOTAL FUND BALANCE		.00	-.01
TOTAL LIABILITIES + FUND BALANCE			.00	-.01

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	38,641.31	493,895.19
51	6171	INVENTORIES FOR CONSUMPTION	.00	76,182.68
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	71,908.41
51	64000	DEF OUTFLOW-OPEB LIABILITY	.00	110,188.06
TOTAL ASSETS			<u>38,641.31</u>	<u>752,174.34</u>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITY	.00	-408,812.71
51	77000	DEF INFLOW-OPEB LIABILITY	.00	-20,898.20
TOTAL LIABILITIES			<u>.00</u>	<u>-429,710.91</u>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-226,615.55	-1,116,427.27
51	7602	EXPENDITURES CONTROL	187,974.24	559,530.67
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	319,522.85
51	8737P	RESTRICTED - OTHER	.00	-71,908.41
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-13,181.27
TOTAL FUND BALANCE			<u>-38,641.31</u>	<u>-322,463.43</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-38,641.31</u></u>	<u><u>-752,174.34</u></u>

\*\* END OF REPORT - Generated by Rebecca Fyffe \*\*