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Greenup County Board of Education
BALANCE SHEET FOR 2019 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-342,383.27	4,427,728.22
	TOTAL ASSETS		-342,383.27	4,427,728.22
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-30,504.99	-797.36
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	685.07
10	7472	FICA WITHHELD PAYABLE	-.60	-.52
10	7473	STATE TAX WITHHELD PAYABLE	.00	-388.62
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-315,086.21
10	7603	PURCHASE OBLIGATIONS	-2,461.61	4,196.04
	TOTAL LIABILITIES		-32,967.20	-311,391.60
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,172,550.45	-7,876,352.62
10	7602	EXPENDITURES CONTROL	1,545,439.31	3,938,057.94
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,461.61	-4,196.04
10	8770	UNASSIGNED FUND BALANCE	.00	76,154.10
	TOTAL FUND BALANCE		375,350.47	-4,116,336.62
TOTAL LIABILITIES + FUND BALANCE			342,383.27	-4,427,728.22

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-140,331.16	-171,441.82
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			-140,331.16	-178,663.81
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-3,127.21	-5,913.76
20	7603	PURCHASE OBLIGATIONS	1,776.73	60,012.34
TOTAL LIABILITIES			-1,350.48	54,098.58
FUND BALANCE				
20	6302	REVENUES CONTROL	-143,135.32	-797,237.66
20	7602	EXPENDITURES CONTROL	286,593.69	981,815.23
20	8753	ASSIGNED-PURCH OBL - CURRENT	-1,776.73	-60,012.34
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	-117.11
TOTAL FUND BALANCE			141,681.64	124,565.23
TOTAL LIABILITIES + FUND BALANCE			140,331.16	178,663.81

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	19,411.16	49,203.48
		TOTAL ASSETS	<u>19,411.16</u>	<u>49,203.48</u>
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-77.00	-77.00
21	7603	PURCHASE OBLIGATIONS	1,719.96	1,719.96
		TOTAL LIABILITIES	<u>1,642.96</u>	<u>1,642.96</u>
FUND BALANCE				
21	6302	REVENUES CONTROL	-21,371.07	-55,631.13
21	7602	EXPENDITURES CONTROL	2,036.91	6,504.65
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,719.96	-1,719.96
		TOTAL FUND BALANCE	<u>-21,054.12</u>	<u>-50,846.44</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-19,411.16</u></u>	<u><u>-49,203.48</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
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
ASSETS				
32	6101	CASH IN BANK	.00	196,379.59
	TOTAL ASSETS		.00	196,379.59
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-288,780.00
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		.00	-196,379.59
TOTAL LIABILITIES + FUND BALANCE			.00	-196,379.59

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	30,302.10
		TOTAL ASSETS	.00	30,302.10
FUND BALANCE				
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
ASSETS				
40	6101	CASH IN BANK	.00	.01
	TOTAL ASSETS		.00	.01
FUND BALANCE				
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
ASSETS				
51	6101	CASH IN BANK	-7,936.77	395,808.81
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			-7,936.77	654,087.96
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITY	.00	-408,812.71
51	77000	DEF INFLOW-OPEB LIABILITY	.00	-20,898.20
TOTAL LIABILITIES			.00	-429,710.91
FUND BALANCE				
51	6302	REVENUES CONTROL	-141,079.58	-682,322.16
51	7602	EXPENDITURES CONTROL	149,016.35	223,511.94
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			7,936.77	-224,377.05
TOTAL LIABILITIES + FUND BALANCE			7,936.77	-654,087.96

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