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Greenup County Board of Education  
BALANCE SHEET FOR 2022 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-554,767.19	5,606,662.55
		TOTAL ASSETS	-554,767.19	5,606,662.55
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-37,837.69	-37,837.69
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-18,797.98
10	7471	FEDERAL TAX WITHHELD PAYABLE	11,936.06	.00
10	7472	FICA WITHHELD PAYABLE	12,715.85	-.38
10	7473	STATE TAX WITHHELD PAYABLE	-26,343.50	-32,022.54
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-399,765.67
		TOTAL LIABILITIES	-39,529.28	-488,424.26
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,181,527.98	-7,423,937.95
10	7602	EXPENDITURES CONTROL	1,775,824.45	2,589,394.62
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-33,694.96
		TOTAL FUND BALANCE	594,296.47	-5,118,238.29
TOTAL LIABILITIES + FUND BALANCE			=====554,767.19=====	===== -5,606,662.55=====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	28,756.29	-709,940.55
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			28,756.29	-717,162.54
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-7,982.91	-7,982.91
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	-2,794.80	2,100.83
TOTAL LIABILITIES			-10,777.71	-7,280.08
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-763,294.53	-387,479.37
20	7602	EXPENDITURES CONTROL	742,521.15	1,052,018.75
20	8753	ASSIGNED-PURCH OBL - CURRENT	2,794.80	-2,100.83
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	61,886.96
TOTAL FUND BALANCE			-17,978.58	724,442.62
TOTAL LIABILITIES + FUND BALANCE			-28,756.29	717,162.54

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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	-747.12	30,842.46
	TOTAL ASSETS		-747.12	30,842.46
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-31,589.58
21	7602	EXPENDITURES CONTROL	747.12	747.12
21	8740	COMMITTED FUND BALANCE	.00	-3,557.02
21	8770	UNASSIGNED FUND BALANCE	.00	3,557.02
	TOTAL FUND BALANCE		747.12	-30,842.46
TOTAL LIABILITIES + FUND BALANCE			747.12	-30,842.46

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FUND: 25 SCHOOL ACTIVITY FUND-SPEC REV			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	.00	186,397.36
		TOTAL ASSETS	.00	186,397.36
FUND BALANCE				
25	8747	COMMITTED - OTHER	.00	-208,817.83
25	8770	UNASSIGNED FUND BALANCE	.00	22,420.47
		TOTAL FUND BALANCE	.00	-186,397.36
TOTAL LIABILITIES + FUND BALANCE			.00	-186,397.36

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	118,231.56
	TOTAL ASSETS		.00	118,231.56
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-126,382.00
31	7602	EXPENDITURES CONTROL	.00	19,025.07
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,874.63
	TOTAL FUND BALANCE		.00	-118,231.56
TOTAL LIABILITIES + FUND BALANCE			.00	-118,231.56

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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	-426,789.16	-94,359.46
	TOTAL ASSETS		-426,789.16	-94,359.46
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-324,949.00
32	7602	EXPENDITURES CONTROL	426,789.16	439,293.86
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-19,985.40
	TOTAL FUND BALANCE		426,789.16	94,359.46
TOTAL LIABILITIES + FUND BALANCE			426,789.16	94,359.46

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	179,946.36
	TOTAL ASSETS		.00	179,946.36
<b>FUND BALANCE</b>				
36	8737	RESTRICTED - OTHER	.00	-30,500.62
36	8770	UNASSIGNED FUND BALANCE	.00	934,281.45
360	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-164,725.23
360	8770	UNASSIGNED FUND BALANCE	.00	-919,001.96
	TOTAL FUND BALANCE		.00	-179,946.36
TOTAL LIABILITIES + FUND BALANCE			.00	-179,946.36

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	- .69
		TOTAL ASSETS	.00	- .69
FUND BALANCE				
40	8770	UNASSIGNED FUND BALANCE	.00	.69
		TOTAL FUND BALANCE	.00	.69
		TOTAL LIABILITIES + FUND BALANCE	.00	.69



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-53,832.60	699,999.75
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,605.56
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	310,258.41
51	64000	DEF OUTFLOW-OPEB LIABILITY	.00	118,255.06
TOTAL ASSETS			-53,832.60	1,174,118.78
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-265.72	-265.72
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,308,939.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-312,955.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-130,678.00
51	77000	DEF INFLOW-OPEB LIABILITY	.00	-136,025.20
TOTAL LIABILITIES			-265.72	-1,888,863.63
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-2,356.83	-825,595.46
51	7602	EXPENDITURES CONTROL	56,455.15	80,255.87
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	330,725.85
51	8737P	RESTRICTED - OTHER	.00	1,129,358.59
TOTAL FUND BALANCE			54,098.32	714,744.85
TOTAL LIABILITIES + FUND BALANCE			53,832.60	-1,174,118.78

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