

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-410,548.01	4,686,705.08
		TOTAL ASSETS	-410,548.01	4,686,705.08
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-18,797.98
10	7471	FEDERAL TAX WITHHELD PAYABLE	-23.35	-23.35
10	7472	FICA WITHHELD PAYABLE	-80.20	-80.55
10	7473	STATE TAX WITHHELD PAYABLE	-25,699.27	-25,653.94
10	7474	KTRS WITHHELD PAYABLE	332.05	332.05
10	7475	CERS WITHHELD PAYABLE	-6,645.98	-6,645.98
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-399,765.67
		TOTAL LIABILITIES	-32,116.75	-450,635.42
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,092,388.81	-9,665,079.34
10	7602	EXPENDITURES CONTROL	1,535,053.57	5,712,704.64
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-33,694.96
		TOTAL FUND BALANCE	442,664.76	-4,236,069.66
TOTAL LIABILITIES + FUND BALANCE			410,548.01	-4,686,705.08

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,206.60	-634,288.23
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			1,206.60	-641,510.22
LIABILITIES				
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	18,789.84	42,176.16
TOTAL LIABILITIES			18,789.84	40,778.16
FUND BALANCE				
20	6302	REVENUES CONTROL	-380,688.73	-1,321,544.13
20	7602	EXPENDITURES CONTROL	379,482.13	1,902,448.28
20	8753	ASSIGNED-PURCH OBL - CURRENT	-18,789.84	-42,176.16
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	61,886.96
TOTAL FUND BALANCE			-19,996.44	600,732.06
TOTAL LIABILITIES + FUND BALANCE			-1,206.60	641,510.22

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 3
gibalsht

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	2,233.11	37,474.39
	TOTAL ASSETS		2,233.11	37,474.39
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,846.80	-38,835.20
21	7602	EXPENDITURES CONTROL	613.69	1,360.81
21	8740	COMMITTED FUND BALANCE	.00	-3,557.02
21	8770	UNASSIGNED FUND BALANCE	.00	3,557.02
	TOTAL FUND BALANCE		-2,233.11	-37,474.39
TOTAL LIABILITIES + FUND BALANCE			-2,233.11	-37,474.39

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 4
gibalsht

FUND: 25 SCHOOL ACTIVITY FUND-SPEC REV			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 5
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	118,231.56
	TOTAL ASSETS		.00	118,231.56
FUND BALANCE				
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

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 6
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-94,359.46
	TOTAL ASSETS		.00	-94,359.46
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-324,949.00
32	7602	EXPENDITURES CONTROL	.00	439,293.86
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-19,985.40
	TOTAL FUND BALANCE		.00	94,359.46
TOTAL LIABILITIES + FUND BALANCE			.00	94,359.46

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 7
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	179,946.36
	TOTAL ASSETS		.00	179,946.36
FUND BALANCE				
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

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 8
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 9
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	184,616.45	825,709.68
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			184,616.45	1,299,828.71
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,308,939.00
51	7541O	UNFUNDED OPEB LIABILITY	.00	-312,955.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-130,678.00
51	7700O	DEF INFLOW-OPEB LIABILITY	.00	-136,025.20
TOTAL LIABILITIES			.00	-1,888,597.91
FUND BALANCE				
51	6302	REVENUES CONTROL	-341,796.12	-1,260,922.45
51	7602	EXPENDITURES CONTROL	157,179.67	389,607.21
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	330,725.85
51	8737P	RESTRICTED - OTHER	.00	1,129,358.59
TOTAL FUND BALANCE			-184,616.45	588,769.20
TOTAL LIABILITIES + FUND BALANCE			-184,616.45	-1,299,828.71

11/10/2021 11:08
9221rfyf

Greenup County Board of Education
BALANCE SHEET FOR 2022 4

P 10
gibalsht

FUND: 52 GREENUP COUNTY DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-3,645.39	-14,248.01
	TOTAL ASSETS		<u>-3,645.39</u>	<u>-14,248.01</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,750.00	-1,950.00
52	7602	EXPENDITURES CONTROL	5,395.39	16,198.01
	TOTAL FUND BALANCE		<u>3,645.39</u>	<u>14,248.01</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====3,645.39=====</u>	<u>=====14,248.01=====</u>

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