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Greenup County Board of Education
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,898,791.85
ACCOUNTS RECEIVABLE	539,216.40
TOTAL ASSETS	5,438,008.25
LIABILITIES	
ACCOUNTS PAYABLE	-234,793.31
SICK LEAVE PAYABLE IN PROCESS	-339,793.96
TOTAL LIABILITIES	-574,587.27
FUND BALANCE	
RESTRICTED-SICK LEAVE PAYABLE	-250,000.00
ASSIGNED - SITE BASE CFWD	-101,820.79
ASSIGNED-PURCH OBL - PRD 13/YE	-696.16
UNASSIGNED FUND BALANCE	-4,510,904.03
TOTAL FUND BALANCE FOR FUND 1	-4,863,420.98

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	63,564.55
ACCOUNTS RECEIVABLE	291,532.03
TOTAL ASSETS	355,096.58
LIABILITIES	
ACCOUNTS PAYABLE	-52,564.43
DEFERRED REVENUE	-307,168.20
TOTAL LIABILITIES	-359,732.63
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-57,056.06
UNASSIGNED FUND BALANCE	61,692.11
TOTAL FUND BALANCE FOR FUND 2	4,636.05

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	41,375.56
TOTAL ASSETS	41,375.56
LIABILITIES	
ACCOUNTS PAYABLE	-6,228.96
TOTAL LIABILITIES	-6,228.96
FUND BALANCE	
COMMITTED FUND BALANCE	-76,099.56
UNASSIGNED FUND BALANCE	40,952.96
TOTAL FUND BALANCE FOR FUND 21	-35,146.60

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	10,874.63
TOTAL ASSETS	10,874.63
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-10,874.63
TOTAL FUND BALANCE FOR FUND 310	-10,874.63

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	19,985.40
TOTAL ASSETS	19,985.40
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-19,985.40
TOTAL FUND BALANCE FOR FUND 320	-19,985.40

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,240,876.88
TOTAL ASSETS	1,240,876.88
LIABILITIES	
ACCOUNTS PAYABLE	-126,649.07
TOTAL LIABILITIES	-126,649.07
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-1,083,727.19
RESTRICTED - OTHER	-30,500.62
UNASSIGNED FUND BALANCE	1,083,727.19
UNASSIGNED FUND BALANCE	-1,083,727.19
TOTAL FUND BALANCE FOR FUND 360	-1,114,227.81

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-.37
TOTAL ASSETS	-.37
FUND BALANCE	
UNASSIGNED FUND BALANCE	.37
TOTAL FUND BALANCE FOR FUND 400	.37

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	715,441.20
ACCOUNTS RECEIVABLE	74,706.89
INVENTORIES FOR CONSUMPTION	67,606.46
DEFERRED OUTFLOWS OF RESOURCES	320,407.41
DEF OUTFLOW-OPEB LIABILITY	96,018.06
TOTAL ASSETS	1,274,180.02
LIABILITIES	
ACCOUNTS PAYABLE	-8,759.04
UNFUNDED PENSION LIABILITIES	-1,217,640.00
UNFUNDED OPEB LIABILITY	-354,960.71
DEFERRED INFLOW OF RESOURCES	-96,732.00
DEF INFLOW-OPEB LIABILITY	-71,779.20
TOTAL LIABILITIES	-1,749,870.95
FUND BALANCE	
RESTRICTED-OTHER OPEB LIAB	330,721.85
RESTRICTED - OTHER	993,964.59
RESTRICTED-NEW ASSETS(FD SVC)	-848,995.51
TOTAL FUND BALANCE FOR FUND 51	475,690.93

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	136,284.00
INFRASTRUCTURE	459,744.34
ACCUM DEPR-INFRASTRUCTURE	-278,608.03
BUILDINGS & BLDG IMPROVEMENTS	45,840,655.49
ACCUM DEPR-BLDG & BLDG IMPROV	-22,742,389.88
TECHNOLOGY EQUIPMENT	4,565,537.91
ACCUM DEPR-TECH EQUIPMENT	-4,403,646.00
VEHICLES	4,399,268.96
ACCUM DEPR-VEHICLES	-3,251,286.03
GENERAL	791,879.48
ACCUM DEPR-GENERAL	-535,158.54
CONSTRUCTION WORK IN PROGRESS	275,637.04
TOTAL ASSETS	25,257,918.74
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-25,257,918.74
TOTAL FUND BALANCE FOR FUND 8	-25,257,918.74

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	62,683.88
ACCUM DEPR-TECH EQUIPMENT	-60,999.68
GENERAL	1,045,407.79
ACCUM DEPR-GENERAL	-820,870.22
TOTAL ASSETS	226,221.77
FUND BALANCE	
CAPITAL ASSETS, NET REL DEBT	-226,221.77
TOTAL FUND BALANCE FOR FUND 81	-226,221.77

