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Greenup County Board of Education  
BALANCE SHEET FOR 2021 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-268,913.31	4,660,716.21
	TOTAL ASSETS		-268,913.31	4,660,716.21
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	23,953.49	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-120.50	-120.50
10	7472	FICA WITHHELD PAYABLE	-.32	-.61
10	7473	STATE TAX WITHHELD PAYABLE	22,395.14	15,901.29
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-339,793.96
10	7603	PURCHASE OBLIGATIONS	.00	665.18
	TOTAL LIABILITIES		46,227.81	-323,348.60
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,541,183.86	-7,933,007.20
10	7602	EXPENDITURES CONTROL	1,763,869.36	3,847,000.93
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-665.18
10	8770	UNASSIGNED FUND BALANCE	.00	-696.16
	TOTAL FUND BALANCE		222,685.50	-4,337,367.61
TOTAL LIABILITIES + FUND BALANCE			268,913.31	-4,660,716.21

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-124,988.81	-225,219.60
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			-124,988.81	-232,441.59
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	2,172.90	.00
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	-10,724.72	64,977.08
TOTAL LIABILITIES			-8,551.82	63,579.08
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-108,170.84	-602,957.33
20	7602	EXPENDITURES CONTROL	230,986.75	832,160.87
20	8753	ASSIGNED-PURCH OBL - CURRENT	10,724.72	-64,977.08
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	4,518.94
TOTAL FUND BALANCE			133,540.63	168,862.51
TOTAL LIABILITIES + FUND BALANCE			124,988.81	232,441.59

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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	175.00	36,321.60
	TOTAL ASSETS		175.00	36,321.60
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-175.00	-36,321.60
21	8740	COMMITTED FUND BALANCE	.00	-40,952.96
21	8770	UNASSIGNED FUND BALANCE	.00	40,952.96
	TOTAL FUND BALANCE		-175.00	-36,321.60
TOTAL LIABILITIES + FUND BALANCE			-175.00	-36,321.60

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	132,636.63
	TOTAL ASSETS		.00	132,636.63
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-121,762.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,874.63
	TOTAL FUND BALANCE		.00	-132,636.63
TOTAL LIABILITIES + FUND BALANCE			.00	-132,636.63

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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	.00	335,684.40
	TOTAL ASSETS		.00	335,684.40
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-315,699.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-19,985.40
	TOTAL FUND BALANCE		.00	-335,684.40
TOTAL LIABILITIES + FUND BALANCE			.00	-335,684.40

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-431,704.30	632,464.88
	TOTAL ASSETS		-431,704.30	632,464.88
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	431,704.30	481,762.93
36	8737	RESTRICTED - OTHER	.00	-30,500.62
36	8770	UNASSIGNED FUND BALANCE	.00	-1,083,727.19
360	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,083,727.19
360	8770	UNASSIGNED FUND BALANCE	.00	1,083,727.19
	TOTAL FUND BALANCE		431,704.30	-632,464.88
TOTAL LIABILITIES + FUND BALANCE			=====431,704.30=====	===== -632,464.88=====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-174,484.84	-226,538.01
		TOTAL ASSETS	-174,484.84	-226,538.01
<b>LIABILITIES</b>				
40	7421	ACCOUNTS PAYABLE	174,484.84	.00
		TOTAL LIABILITIES	174,484.84	.00
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	.00	226,537.64
40	8770	UNASSIGNED FUND BALANCE	.00	.37
		TOTAL FUND BALANCE	.00	226,538.01
TOTAL LIABILITIES + FUND BALANCE			<u>174,484.84</u>	<u>226,538.01</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-97,577.71	597,355.34
51	6171	INVENTORIES FOR CONSUMPTION	.00	67,606.46
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	320,407.41
51	64000	DEF OUTFLOW-OPEB LIABILITY	.00	96,018.06
TOTAL ASSETS			-97,577.71	1,081,387.27
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,217,640.00
51	7541O	UNFUNDED OPEB LIABILITY	.00	-354,960.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-96,732.00
51	7700O	DEF INFLOW-OPEB LIABILITY	.00	-71,779.20
TOTAL LIABILITIES			.00	-1,741,111.91
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-25,295.96	-905,480.40
51	7602	EXPENDITURES CONTROL	122,873.67	240,518.60
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	330,721.85
51	8737P	RESTRICTED - OTHER	.00	993,964.59
TOTAL FUND BALANCE			97,577.71	659,724.64
TOTAL LIABILITIES + FUND BALANCE			97,577.71	-1,081,387.27

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