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Greenup County Board of Education  
BALANCE SHEET FOR 2021 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-252,218.94	4,929,629.52
	TOTAL ASSETS		-252,218.94	4,929,629.52
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-23,953.49	-23,953.49
10	7471	FEDERAL TAX WITHHELD PAYABLE	11,520.02	.00
10	7472	FICA WITHHELD PAYABLE	13,149.62	-.29
10	7473	STATE TAX WITHHELD PAYABLE	-752.66	-6,493.85
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-339,793.96
10	7603	PURCHASE OBLIGATIONS	-30.98	665.18
	TOTAL LIABILITIES		-67.49	-369,576.41
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,116,655.62	-6,391,823.34
10	7602	EXPENDITURES CONTROL	1,368,911.07	2,083,131.57
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	30.98	-665.18
10	8770	UNASSIGNED FUND BALANCE	.00	-696.16
	TOTAL FUND BALANCE		252,286.43	-4,560,053.11
TOTAL LIABILITIES + FUND BALANCE			252,218.94	-4,929,629.52

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-93,156.79	-100,230.79
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			-93,156.79	-107,452.78
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-2,172.90	-2,172.90
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	18,289.80	75,701.80
TOTAL LIABILITIES			16,116.90	72,130.90
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-202,745.47	-494,786.49
20	7602	EXPENDITURES CONTROL	298,075.16	601,174.12
20	8753	ASSIGNED-PURCH OBL - CURRENT	-18,289.80	-75,701.80
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	4,518.94
TOTAL FUND BALANCE			77,039.89	35,321.88
TOTAL LIABILITIES + FUND BALANCE			93,156.79	107,452.78

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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	1,000.00	36,146.60
		TOTAL ASSETS	1,000.00	36,146.60
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-1,000.00	-1,000.00
21	8740	COMMITTED FUND BALANCE	.00	-76,099.56
21	8770	UNASSIGNED FUND BALANCE	.00	40,952.96
		TOTAL FUND BALANCE	-1,000.00	-36,146.60
		TOTAL LIABILITIES + FUND BALANCE	-1,000.00	-36,146.60

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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	-50,058.63	1,064,169.18
	TOTAL ASSETS		-50,058.63	1,064,169.18
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	50,058.63	50,058.63
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		50,058.63	-1,064,169.18
TOTAL LIABILITIES + FUND BALANCE			=====50,058.63=====	===== -1,064,169.18 =====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-52,053.17
		TOTAL ASSETS	.00	-52,053.17
<b>LIABILITIES</b>				
40	7421	ACCOUNTS PAYABLE	-174,484.84	-174,484.84
		TOTAL LIABILITIES	-174,484.84	-174,484.84
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	174,484.84	226,537.64
40	8770	UNASSIGNED FUND BALANCE	.00	.37
		TOTAL FUND BALANCE	174,484.84	226,538.01
		TOTAL LIABILITIES + FUND BALANCE	.00	52,053.17

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-57,087.70	694,933.05
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			-57,087.70	1,178,964.98
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,217,640.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-354,960.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-96,732.00
51	77000	DEF INFLOW-OPEB LIABILITY	.00	-71,779.20
TOTAL LIABILITIES			.00	-1,741,111.91
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-30,564.59	-880,184.44
51	7602	EXPENDITURES CONTROL	87,652.29	117,644.93
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	330,721.85
51	8737P	RESTRICTED - OTHER	.00	993,964.59
TOTAL FUND BALANCE			57,087.70	562,146.93
TOTAL LIABILITIES + FUND BALANCE			57,087.70	-1,178,964.98

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