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Greenup County Board of Education
BALANCE SHEET FOR 2021 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	90,359.71	8,375,208.61
	TOTAL ASSETS		90,359.71	8,375,208.61
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	9,532.76	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	20,845.00	-120.50
10	7471	FEDERAL TAX WITHHELD PAYABLE	8,551.61	-40,661.57
10	7472	FICA WITHHELD PAYABLE	4,895.97	-34,490.33
10	7473	STATE TAX WITHHELD PAYABLE	2,926.82	-6,213.26
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-339,793.96
	TOTAL LIABILITIES		46,752.16	-421,279.62
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,584,331.83	-17,317,842.86
10	7602	EXPENDITURES CONTROL	1,447,219.96	9,614,610.03
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-696.16
	TOTAL FUND BALANCE		-137,111.87	-7,953,928.99
TOTAL LIABILITIES + FUND BALANCE			<u>-90,359.71</u>	<u>-8,375,208.61</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-408,352.45	-334,593.87
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			-408,352.45	-341,815.86
LIABILITIES				
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	-11,231.44	36,406.56
TOTAL LIABILITIES			-11,231.44	35,008.56
FUND BALANCE				
20	6302	REVENUES CONTROL	-29,199.86	-2,438,718.56
20	7602	EXPENDITURES CONTROL	437,552.31	2,777,296.37
20	8753	ASSIGNED-PURCH OBL - CURRENT	11,231.44	-36,406.56
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	4,518.94
TOTAL FUND BALANCE			419,583.89	306,807.30
TOTAL LIABILITIES + FUND BALANCE			408,352.45	341,815.86

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	758.14	36,969.27
		TOTAL ASSETS	758.14	36,969.27
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	219.50	.00
		TOTAL LIABILITIES	219.50	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,850.00	-39,912.66
21	7602	EXPENDITURES CONTROL	872.36	2,943.39
21	8740	COMMITTED FUND BALANCE	.00	-40,952.96
21	8770	UNASSIGNED FUND BALANCE	.00	40,952.96
		TOTAL FUND BALANCE	-977.64	-36,969.27
		TOTAL LIABILITIES + FUND BALANCE	-758.14	-36,969.27

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	132,636.63
		TOTAL ASSETS	.00	132,636.63
FUND BALANCE				
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
ASSETS				
32	6101	CASH IN BANK	.00	335,684.40
	TOTAL ASSETS		.00	335,684.40
FUND BALANCE				
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
ASSETS				
36	6101	CASH IN BANK	.00	353,059.32
	TOTAL ASSETS		.00	353,059.32
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	.00	761,168.49
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		.00	-353,059.32
TOTAL LIABILITIES + FUND BALANCE			.00	-353,059.32

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-226,538.01
		TOTAL ASSETS	.00	-226,538.01
FUND BALANCE				
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			.00	226,538.01

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-92,449.96	534,355.73
51	6171	INVENTORIES FOR CONSUMPTION	.00	67,606.46
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	310,258.41
51	64000	DEF OUTFLOW-OPEB LIABILITY	.00	118,255.06
TOTAL ASSETS			-92,449.96	1,030,475.66
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	40,402.85	.00
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			40,402.85	-1,888,597.91
FUND BALANCE				
51	6302	REVENUES CONTROL	-532.23	-1,357,448.96
51	7602	EXPENDITURES CONTROL	52,579.34	755,486.77
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	330,725.85
51	8737P	RESTRICTED - OTHER	.00	1,129,358.59
51	8770	UNASSIGNED FUND BALANCE	.00	-135,398.00
TOTAL FUND BALANCE			52,047.11	722,724.25
TOTAL LIABILITIES + FUND BALANCE			92,449.96	-1,165,873.66

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