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Greenup County Board of Education  
BALANCE SHEET FOR 2021 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	283,056.61	5,181,848.46
10	6153	ACCOUNTS RECEIVABLE	-153,021.44	.00
TOTAL ASSETS			130,035.17	5,181,848.46
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	234,793.31	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-11,520.02	-11,520.02
10	7472	FICA WITHHELD PAYABLE	-13,149.91	-13,149.91
10	7473	STATE TAX WITHHELD PAYABLE	-5,741.19	-5,741.19
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-339,793.96
10	7603	PURCHASE OBLIGATIONS	.00	696.16
TOTAL LIABILITIES			204,382.19	-369,508.92
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,048,637.86	-1,048,637.86
10	7602	EXPENDITURES CONTROL	714,220.50	714,220.50
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8752	ASSIGNED - SITE BASE CFWD	.00	-101,820.79
10	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-696.16
10	8770	UNASSIGNED FUND BALANCE	.00	-4,125,405.23
TOTAL FUND BALANCE			-334,417.36	-4,812,339.54
TOTAL LIABILITIES + FUND BALANCE			<u>-130,035.17</u>	<u>-5,181,848.46</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-70,638.55	-7,074.00
20	6153	ACCOUNTS RECEIVABLE	-298,754.02	-7,221.99
TOTAL ASSETS			-369,392.57	-14,295.99
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	52,564.43	.00
20	7481	DEFERRED REVENUE	305,770.20	-1,398.00
20	7603	PURCHASE OBLIGATIONS	238.83	57,412.00
TOTAL LIABILITIES			358,573.46	56,014.00
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-292,041.02	-292,041.02
20	7602	EXPENDITURES CONTROL	303,098.96	303,098.96
20	8753	ASSIGNED-PURCH OBL - CURRENT	-238.83	-57,412.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	4,518.94
TOTAL FUND BALANCE			10,819.11	-41,718.01
TOTAL LIABILITIES + FUND BALANCE			369,392.57	14,295.99

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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	-6,228.96	35,146.60
		TOTAL ASSETS	-6,228.96	35,146.60
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	6,228.96	.00
		TOTAL LIABILITIES	6,228.96	.00
<b>FUND BALANCE</b>				
21	8740	COMMITTED FUND BALANCE	.00	-76,099.56
21	8770	UNASSIGNED FUND BALANCE	.00	40,952.96
		TOTAL FUND BALANCE	.00	-35,146.60
TOTAL LIABILITIES + FUND BALANCE			6,228.96	-35,146.60

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

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

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-126,649.07	1,114,227.81
		TOTAL ASSETS	-126,649.07	1,114,227.81
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	126,649.07	.00
		TOTAL LIABILITIES	126,649.07	.00
<b>FUND BALANCE</b>				
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	-1,114,227.81
TOTAL LIABILITIES + FUND BALANCE			126,649.07	-1,114,227.81

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-52,052.80	-52,053.17
	TOTAL ASSETS		-52,052.80	-52,053.17
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	52,052.80	52,052.80
40	8770	UNASSIGNED FUND BALANCE	.00	.37
	TOTAL FUND BALANCE		52,052.80	52,053.17
TOTAL LIABILITIES + FUND BALANCE			<u>52,052.80</u>	<u>52,053.17</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	36,579.55	752,020.75
51	6153	ACCOUNTS RECEIVABLE	-74,706.89	.00
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			-38,127.34	1,236,052.68
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	8,759.04	.00
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	77000	DEF INFLOW-OPEB LIABILITY	.00	-71,779.20
TOTAL LIABILITIES			8,759.04	-1,741,111.91
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-624.34	-624.34
51	7602	EXPENDITURES CONTROL	29,992.64	29,992.64
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	330,721.85
51	8737P	RESTRICTED - OTHER	.00	993,964.59
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-848,995.51
TOTAL FUND BALANCE			29,368.30	505,059.23
TOTAL LIABILITIES + FUND BALANCE			38,127.34	-1,236,052.68

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