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Greenup County Board of Education  
BALANCE SHEET FOR 2022 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	840,872.28	6,086,074.38
10	6153	ACCOUNTS RECEIVABLE	-588,474.04	.00
TOTAL ASSETS			252,398.24	6,086,074.38
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-18,797.98	-18,797.98
10	7471	FEDERAL TAX WITHHELD PAYABLE	-11,936.06	-11,936.06
10	7472	FICA WITHHELD PAYABLE	-12,716.23	-12,716.23
10	7473	STATE TAX WITHHELD PAYABLE	17,743.14	-5,679.04
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-399,765.67
TOTAL LIABILITIES			-25,707.13	-448,894.98
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,041,604.34	-1,041,604.34
10	7602	EXPENDITURES CONTROL	814,913.23	814,913.23
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8752	ASSIGNED - SITE BASE CFWD	.00	-128,254.15
10	8770	UNASSIGNED FUND BALANCE	.00	-5,032,234.14
TOTAL FUND BALANCE			-226,691.11	-5,637,179.40
TOTAL LIABILITIES + FUND BALANCE			-252,398.24	-6,086,074.38

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-282,633.59	-678,620.97
20	6153	ACCOUNTS RECEIVABLE	-757,523.00	-7,221.99
TOTAL ASSETS			-1,040,156.59	-685,842.96
<b>LIABILITIES</b>				
20	7481	DEFERRED REVENUE	356,186.89	-1,398.00
20	7603	PURCHASE OBLIGATIONS	-339.56	4,895.63
TOTAL LIABILITIES			355,847.33	3,497.63
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	375,815.16	375,815.16
20	7602	EXPENDITURES CONTROL	308,154.54	308,154.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	339.56	-4,895.63
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	3,154.15
TOTAL FUND BALANCE			684,309.26	682,345.33
TOTAL LIABILITIES + FUND BALANCE			=====1,040,156.59=====	=====685,842.96=====

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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	.00	31,589.58
		TOTAL ASSETS	.00	31,589.58
<b>FUND BALANCE</b>				
21	8740	COMMITTED FUND BALANCE	.00	-35,146.60
21	8770	UNASSIGNED FUND BALANCE	.00	3,557.02
		TOTAL FUND BALANCE	.00	-31,589.58
		TOTAL LIABILITIES + FUND BALANCE	.00	-31,589.58

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	107,356.93	118,231.56
		TOTAL ASSETS	<u>107,356.93</u>	<u>118,231.56</u>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-126,382.00	-126,382.00
31	7602	EXPENDITURES CONTROL	19,025.07	19,025.07
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,874.63
		TOTAL FUND BALANCE	<u>-107,356.93</u>	<u>-118,231.56</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-107,356.93</u></u>	<u><u>-118,231.56</u></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	312,444.30	332,429.70
	TOTAL ASSETS		312,444.30	332,429.70
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-324,949.00	-324,949.00
32	7602	EXPENDITURES CONTROL	12,504.70	12,504.70
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-19,985.40
	TOTAL FUND BALANCE		-312,444.30	-332,429.70
TOTAL LIABILITIES + FUND BALANCE			-312,444.30	-332,429.70

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	.00	195,225.85
	TOTAL ASSETS		.00	195,225.85
<b>FUND BALANCE</b>				
36	8737	RESTRICTED - OTHER	.00	-30,500.62
36	8770	UNASSIGNED FUND BALANCE	.00	919,001.96
360	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-164,725.23
360	8770	UNASSIGNED FUND BALANCE	.00	-919,001.96
	TOTAL FUND BALANCE		.00	-195,225.85
TOTAL LIABILITIES + FUND BALANCE			.00	-195,225.85

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	- .69
		TOTAL ASSETS	.00	- .69
FUND BALANCE				
40	8770	UNASSIGNED FUND BALANCE	.00	.69
		TOTAL FUND BALANCE	.00	.69
		TOTAL LIABILITIES + FUND BALANCE	.00	.69

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	15,398.10	753,832.35
51	6153	ACCOUNTS RECEIVABLE	-38,951.29	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	45,605.56
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	310,258.41
51	64000	DEF OUTFLOW-OPEB LIABILITY	.00	118,255.06
TOTAL ASSETS			-23,553.19	1,227,951.38
<b>LIABILITIES</b>				
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			.00	-1,888,597.91
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-247.53	-247.53
51	7602	EXPENDITURES CONTROL	23,800.72	23,800.72
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	330,725.85
51	8737P	RESTRICTED - OTHER	.00	1,129,358.59
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-822,991.10
TOTAL FUND BALANCE			23,553.19	660,646.53
TOTAL LIABILITIES + FUND BALANCE			=====23,553.19=====	===== -1,227,951.38 =====

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