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Greenup County Board of Education  
BALANCE SHEET FOR 2021 12

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-2,074,064.74	5,248,076.65
		TOTAL ASSETS	-2,074,064.74	5,248,076.65
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-120.50
10	7471	FEDERAL TAX WITHHELD PAYABLE	599.98	599.98
10	7472	FICA WITHHELD PAYABLE	-530.38	-531.27
10	7473	STATE TAX WITHHELD PAYABLE	-15,855.94	-23,422.18
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-339,793.96
		TOTAL LIABILITIES	-15,786.34	-363,267.93
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-791,483.96	-23,235,342.82
10	7602	EXPENDITURES CONTROL	2,881,335.04	18,601,230.26
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-696.16
		TOTAL FUND BALANCE	2,089,851.08	-4,884,808.72
		TOTAL LIABILITIES + FUND BALANCE	2,074,064.74	-5,248,076.65

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-242,424.35	-395,987.38
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			-242,424.35	-403,209.37
<b>LIABILITIES</b>				
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	-11,759.94	5,235.19
TOTAL LIABILITIES			-11,759.94	3,837.19
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-484,396.18	-4,197,540.22
20	7602	EXPENDITURES CONTROL	726,820.53	4,597,511.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	11,759.94	-5,235.19
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	4,518.94
TOTAL FUND BALANCE			254,184.29	399,372.18
TOTAL LIABILITIES + FUND BALANCE			242,424.35	403,209.37

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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	-2,460.20	31,589.58
	TOTAL ASSETS		-2,460.20	31,589.58
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-2,483.58	-44,451.54
21	7602	EXPENDITURES CONTROL	4,943.78	12,861.96
21	8740	COMMITTED FUND BALANCE	.00	-40,952.96
21	8770	UNASSIGNED FUND BALANCE	.00	40,952.96
	TOTAL FUND BALANCE		2,460.20	-31,589.58
TOTAL LIABILITIES + FUND BALANCE			<u>2,460.20</u>	<u>-31,589.58</u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	-243,524.00	10,874.63
	TOTAL ASSETS		-243,524.00	10,874.63
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-12,348.00	-255,872.00
31	7602	EXPENDITURES CONTROL	255,872.00	255,872.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,874.63
	TOTAL FUND BALANCE		243,524.00	-10,874.63
TOTAL LIABILITIES + FUND BALANCE			243,524.00	-10,874.63

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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	-315,699.00	19,985.40
	TOTAL ASSETS		-315,699.00	19,985.40
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-799,640.00	-1,115,339.00
32	7602	EXPENDITURES CONTROL	1,115,339.00	1,115,339.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-19,985.40
	TOTAL FUND BALANCE		315,699.00	-19,985.40
TOTAL LIABILITIES + FUND BALANCE			315,699.00	-19,985.40

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-3,711.40	195,225.85
	TOTAL ASSETS		-3,711.40	195,225.85
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-808.85	-808.85
36	7602	EXPENDITURES CONTROL	4,520.25	919,810.81
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		3,711.40	-195,225.85
TOTAL LIABILITIES + FUND BALANCE			3,711.40	-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	1,102,991.00	- .69
	TOTAL ASSETS		1,102,991.00	- .69
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-1,102,991.00	-1,102,991.00
40	7602	EXPENDITURES CONTROL	.00	1,102,991.32
40	8770	UNASSIGNED FUND BALANCE	.00	.37
	TOTAL FUND BALANCE		-1,102,991.00	.69
TOTAL LIABILITIES + FUND BALANCE			-1,102,991.00	.69

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-4,950.31	735,559.70
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			-4,950.31	1,231,679.63
<b>LIABILITIES</b>				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-1,308,939.00
51	7541O	UNFUNDED OPEB LIABILITY	.00	-312,955.71
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-130,678.00
51	7700O	DEF INFLOW-OPEB LIABILITY	.00	-136,025.20
TOTAL LIABILITIES			.00	-1,888,597.91
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-268,386.71	-2,309,728.97
51	7602	EXPENDITURES CONTROL	273,337.02	1,506,562.81
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	330,725.85
51	8737P	RESTRICTED - OTHER	.00	1,129,358.59
TOTAL FUND BALANCE			4,950.31	656,918.28
TOTAL LIABILITIES + FUND BALANCE			4,950.31	-1,231,679.63

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