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Greenup County Board of Education
BALANCE SHEET FOR 2021 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-151,499.27	7,520,124.13
		TOTAL ASSETS	-151,499.27	7,520,124.13
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	35,354.70	-120.50
10	7471	FEDERAL TAX WITHHELD PAYABLE	40,911.17	.00
10	7472	FICA WITHHELD PAYABLE	34,778.07	-.85
10	7473	STATE TAX WITHHELD PAYABLE	-1,171.22	-7,566.24
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-339,793.96
		TOTAL LIABILITIES	109,872.72	-347,481.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,373,596.14	-19,632,074.72
10	7602	EXPENDITURES CONTROL	1,415,222.69	12,710,128.30
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-696.16
		TOTAL FUND BALANCE	41,626.55	-7,172,642.58
		TOTAL LIABILITIES + FUND BALANCE	151,499.27	-7,520,124.13

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	523,330.26	69,604.09
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			523,330.26	62,382.10
LIABILITIES				
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	-1,323.53	30,419.82
TOTAL LIABILITIES			-1,323.53	29,021.82
FUND BALANCE				
20	6302	REVENUES CONTROL	-800,789.96	-3,368,452.78
20	7602	EXPENDITURES CONTROL	277,459.70	3,302,832.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	1,323.53	-30,419.82
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	4,518.94
TOTAL FUND BALANCE			-522,006.73	-91,403.92
TOTAL LIABILITIES + FUND BALANCE			-523,330.26	-62,382.10

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	265.61	36,967.84
	TOTAL ASSETS		265.61	36,967.84
FUND BALANCE				
21	6302	REVENUES CONTROL	-36.50	-39,949.16
21	7602	EXPENDITURES CONTROL	-229.11	2,981.32
21	8740	COMMITTED FUND BALANCE	.00	-40,952.96
21	8770	UNASSIGNED FUND BALANCE	.00	40,952.96
	TOTAL FUND BALANCE		-265.61	-36,967.84
TOTAL LIABILITIES + FUND BALANCE			<u>-265.61</u>	<u>-36,967.84</u>

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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	352,177.32
	TOTAL ASSETS		.00	352,177.32
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	.00	762,050.49
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	-352,177.32
TOTAL LIABILITIES + FUND BALANCE			.00	-352,177.32

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-1,102,991.69
		TOTAL ASSETS	.00	-1,102,991.69
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	1,102,991.32
40	8770	UNASSIGNED FUND BALANCE	.00	.37
		TOTAL FUND BALANCE	.00	1,102,991.69
TOTAL LIABILITIES + FUND BALANCE			.00	1,102,991.69

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	95,789.09	597,420.36
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			95,789.09	1,093,540.29
LIABILITIES				
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
FUND BALANCE				
51	6302	REVENUES CONTROL	-187,809.63	-1,622,956.89
51	7602	EXPENDITURES CONTROL	92,020.54	957,930.07
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			-95,789.09	659,659.62
TOTAL LIABILITIES + FUND BALANCE			-95,789.09	-1,228,938.29

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