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Greenup County Board of Education
BALANCE SHEET FOR 2022 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-509,409.46	5,097,253.09
		TOTAL ASSETS	-509,409.46	5,097,253.09
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	37,837.69	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-18,797.98
10	7472	FICA WITHHELD PAYABLE	.03	-.35
10	7473	STATE TAX WITHHELD PAYABLE	32,067.87	45.33
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-399,765.67
		TOTAL LIABILITIES	69,905.59	-418,518.67
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,148,752.58	-8,572,690.53
10	7602	EXPENDITURES CONTROL	1,588,256.45	4,177,651.07
10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00	-250,000.00
10	8770	UNASSIGNED FUND BALANCE	.00	-33,694.96
		TOTAL FUND BALANCE	439,503.87	-4,678,734.42
		TOTAL LIABILITIES + FUND BALANCE	509,409.46	-5,097,253.09

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	74,445.72	-635,494.83
20	6153	ACCOUNTS RECEIVABLE	.00	-7,221.99
TOTAL ASSETS			74,445.72	-642,716.82
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	7,982.91	.00
20	7481	DEFERRED REVENUE	.00	-1,398.00
20	7603	PURCHASE OBLIGATIONS	21,285.49	23,386.32
TOTAL LIABILITIES			29,268.40	21,988.32
FUND BALANCE				
20	6302	REVENUES CONTROL	-553,376.03	-940,855.40
20	7602	EXPENDITURES CONTROL	470,947.40	1,522,966.15
20	8753	ASSIGNED-PURCH OBL - CURRENT	-21,285.49	-23,386.32
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	117.11
20	8770	UNASSIGNED FUND BALANCE	.00	61,886.96
TOTAL FUND BALANCE			-103,714.12	620,728.50
TOTAL LIABILITIES + FUND BALANCE			-74,445.72	642,716.82

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	4,398.82	35,241.28
	TOTAL ASSETS		4,398.82	35,241.28
FUND BALANCE				
21	6302	REVENUES CONTROL	-4,398.82	-35,988.40
21	7602	EXPENDITURES CONTROL	.00	747.12
21	8740	COMMITTED FUND BALANCE	.00	-3,557.02
21	8770	UNASSIGNED FUND BALANCE	.00	3,557.02
	TOTAL FUND BALANCE		-4,398.82	-35,241.28
TOTAL LIABILITIES + FUND BALANCE			-4,398.82	-35,241.28

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FUND: 25 SCHOOL ACTIVITY FUND-SPEC REV			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	186,397.36
		TOTAL ASSETS	.00	186,397.36
FUND BALANCE				
25	8747	COMMITTED - OTHER	.00	-208,817.83
25	8770	UNASSIGNED FUND BALANCE	.00	22,420.47
		TOTAL FUND BALANCE	.00	-186,397.36
TOTAL LIABILITIES + FUND BALANCE			.00	-186,397.36

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	118,231.56
	TOTAL ASSETS		.00	118,231.56
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-126,382.00
31	7602	EXPENDITURES CONTROL	.00	19,025.07
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-10,874.63
	TOTAL FUND BALANCE		.00	-118,231.56
TOTAL LIABILITIES + FUND BALANCE			.00	-118,231.56

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-94,359.46
	TOTAL ASSETS		.00	-94,359.46
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-324,949.00
32	7602	EXPENDITURES CONTROL	.00	439,293.86
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-19,985.40
	TOTAL FUND BALANCE		.00	94,359.46
TOTAL LIABILITIES + FUND BALANCE			.00	94,359.46

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	179,946.36
	TOTAL ASSETS		.00	179,946.36
FUND BALANCE				
36	8737	RESTRICTED - OTHER	.00	-30,500.62
36	8770	UNASSIGNED FUND BALANCE	.00	934,281.45
360	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-164,725.23
360	8770	UNASSIGNED FUND BALANCE	.00	-919,001.96
	TOTAL FUND BALANCE		.00	-179,946.36
TOTAL LIABILITIES + FUND BALANCE			.00	-179,946.36

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
ASSETS				
51	6101	CASH IN BANK	-58,906.52	641,093.23
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			-58,906.52	1,115,212.26
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	265.72	.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			265.72	-1,888,597.91
FUND BALANCE				
51	6302	REVENUES CONTROL	-93,530.87	-919,126.33
51	7602	EXPENDITURES CONTROL	152,171.67	232,427.54
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	330,725.85
51	8737P	RESTRICTED - OTHER	.00	1,129,358.59
TOTAL FUND BALANCE			58,640.80	773,385.65
TOTAL LIABILITIES + FUND BALANCE			58,906.52	-1,115,212.26

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FUND: 52 GREENUP COUNTY DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,202.90	-10,602.62
		TOTAL ASSETS	<u>-5,202.90</u>	<u>-10,602.62</u>
FUND BALANCE				
52	6302	REVENUES CONTROL	-200.00	-200.00
52	7602	EXPENDITURES CONTROL	5,402.90	10,802.62
		TOTAL FUND BALANCE	<u>5,202.90</u>	<u>10,602.62</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====5,202.90=====</u>	<u>=====10,602.62=====</u>

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