

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 1  
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,316,221.48
ACCOUNTS RECEIVABLE	80,286.99
TOTAL ASSETS	5,396,508.47
LIABILITIES	
ACCOUNTS PAYABLE	-207,276.69
ACCR SALARIES & BENEFIT PAYABLE	29,719.24
FEDERAL TAX WITHHELD PAYABLE	12.92
FICA WITHHELD PAYABLE	-4.40
STATE TAX WITHHELD PAYABLE	-388.62
SICK LEAVE PAYABLE IN PROCESS	-284,567.97
TOTAL LIABILITIES	-462,505.52
FUND BALANCE	
RESTRICTED-SICK LEAVE PAYABLE	-250,000.00
ASSIGNED - SITE BASE CFWD	-112,235.22
UNASSIGNED FUND BALANCE	-4,571,767.73
TOTAL FUND BALANCE FOR FUND 1	-4,934,002.95

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 2  
glkyafrp

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	194,035.69
ACCOUNTS RECEIVABLE	201,475.48
TOTAL ASSETS	395,511.17
LIABILITIES	
ACCOUNTS PAYABLE	-66,247.92
DEFERRED REVENUE	-334,812.81
TOTAL LIABILITIES	-401,060.73
FUND BALANCE	
ASSIGNED-PURCH OBL - PRD 13/YE	-18,661.07
UNASSIGNED FUND BALANCE	24,210.63
TOTAL FUND BALANCE FOR FUND 2	5,549.56

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 3  
glkyafpr

DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	48,988.56
TOTAL ASSETS	48,988.56
LIABILITIES	
ACCOUNTS PAYABLE	-8,035.60
TOTAL LIABILITIES	-8,035.60
FUND BALANCE	
COMMITTED FUND BALANCE	-40,952.96
TOTAL FUND BALANCE FOR FUND 21	-40,952.96

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 4  
glkyafrp

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	10,874.63
TOTAL ASSETS	10,874.63
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-10,874.63
TOTAL FUND BALANCE FOR FUND 310	-10,874.63

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 5  
glkyafp

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	19,985.40
TOTAL ASSETS	19,985.40
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-11,976.13
RESTRICTED-SFCC ESCROW-CURRENT	-8,009.27
TOTAL FUND BALANCE FOR FUND 320	-19,985.40

08/01/2019 13:20  
9221rfyfGreenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019P 6  
glkyafp

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	30,500.62
TOTAL ASSETS	30,500.62
FUND BALANCE	
RESTRICTED - OTHER	-30,500.62
TOTAL FUND BALANCE FOR FUND 360	-30,500.62

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 7  
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	817,085.40
ACCOUNTS RECEIVABLE	13,647.85
INVENTORIES FOR CONSUMPTION	39,498.38
DEFERRED OUTFLOWS OF RESOURCES	71,908.41
DEF OUTFLOW-OPEB LIABILITY	110,188.06
TOTAL ASSETS	1,052,328.10
LIABILITIES	
ACCOUNTS PAYABLE	-6,539.73
UNFUNDED OPEB LIABILITY	-408,812.71
DEF INFLOW-OPEB LIABILITY	-20,898.20
TOTAL LIABILITIES	-436,250.64
FUND BALANCE	
RESTRICTED-OTHER OPEB LIAB	319,522.85
RESTRICTED - OTHER	-71,908.41
RESTRICTED-NEW ASSETS(FD SVC)	-863,691.90
TOTAL FUND BALANCE FOR FUND 51	-616,077.46

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 8  
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	136,284.00
INFRASTRUCTURE	430,756.01
ACCUM DEPR-INFRASTRUCTURE	-232,875.19
BUILDINGS & BLDG IMPROVEMENTS	45,003,863.61
ACCUM DEPR-BLDG & BLDG IMPROV	-20,506,735.25
TECHNOLOGY EQUIPMENT	4,539,646.57
ACCUM DEPR-TECH EQUIPMENT	-4,118,246.31
VEHICLES	3,847,203.96
ACCUM DEPR-VEHICLES	-2,901,860.48
GENERAL	637,349.43
ACCUM DEPR-GENERAL	-477,027.96
TOTAL ASSETS	26,358,358.39
FUND BALANCE	
INVESTMENT IN GOVT ASSETS	-26,358,358.39
TOTAL FUND BALANCE FOR FUND 8	-26,358,358.39



08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 9  
glkyafrp

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	62,683.88
ACCUM DEPR-TECH EQUIPMENT	-58,572.08
GENERAL	990,624.79
ACCUM DEPR-GENERAL	-762,305.95
TOTAL ASSETS	232,430.64
FUND BALANCE	
CAPITAL ASSETS, NET REL DEBT	-232,430.64
TOTAL FUND BALANCE FOR FUND 81	-232,430.64

08/01/2019 13:20  
9221rfyf

Greenup County Board of Education  
BALANCE SHEET REPORT FOR FY2019

P 10  
glkyafp

FOOD SERVICE ASSETS (81)

---

---

ACCOUNT  
BALANCE

---

---

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