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****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2015 8

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FUND: 1 GENERAL FUND /

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-6,364,241.22	64,414,334.74
10	6102	CASH IN PAYROLL CLEARING ACCT	-2,611,879.72	26,252,418.51
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-14,757.19	820,419.47
10	6153	ACCOUNTS RECEIVABLE	-2,707,762.64	5,019,721.67
10	6171	INVENTORIES FOR CONSUMPTION	-42,439.60	1,964,111.05
		TOTAL ASSETS	===== -11,741,080.37	===== 98,472,505.44
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-395,785.91	-440,547.95
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-59,452.54	-337,281.25
10	7461M	MEDICARE TAX	-196.68	146.99
10	7462U	UNEMPLOYMENT	26,879.63	-1,087,620.91
10	7462W	WORKERS COMP	-106,584.12	-689,789.43
10	7463B	KY ASSOC OF SCHOOL ADMIN	.00	-266.72
10	7469	LOCAL TAX WITHHELD PAYABLE	196,395.11	-190,684.00
10	7469T	TAX LEVY	-97.28	262.10
10	7470A	LIAB DUE - AETNA	12,156.34	1,906.50
10	7470B	PAYROLL DEDUCTIONS-AVESIS	26,633.24	-1,849.69
10	7470C	CHAPTER 13	.00	30.00
10	7470D	LIAB DUE - VARIABLE ANNUITY	89,296.83	25,417.30
10	7470E	LIAB DUE - VAN KAMPEN	7,829.39	21,551.71
10	7470F	FRINGE MANAGEMENT	-2,623.69	-22,046.61
10	7470G	GARNISHMENT	.00	-9,508.98
10	7470H	CHILD SUPPORT	183.84	3,618.11
10	7470I	CERS	101.72	-4,694.16
10	7470M	MISCELLANEOUS	2,073.82	2,993.03
10	7470P	LIABILITY - PRUDENTIAL LIFE	.00	-672.35
10	7470Q	LIAB DUE - KY EMPLOYEE	308,020.85	6,551.66
10	7470S	BENEFIT PAYABLE - STANDARD INS	-1.90	-128.03
10	7470VC	LIABILITY-VISION INS CHECK	-1,282.33	-81,623.98
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	7.70
10	7470Y	HUMANA - 2006 PLAN	-44,976.67	-710,699.72
10	7471	FEDERAL TAX WITHHELD PAYABLE	-2,591.90	303,340.82
10	7472	FICA WITHHELD PAYABLE	175.10	-302,116.86
10	7473	STATE TAX WITHHELD PAYABLE	-499.82	140.49
10	7474A	KTRS	779.56	-137,376.89
10	7475A	CLASS RETIRED INS	-8,540.12	-1,214,213.93
10	7481	DEFERRED REVENUE	.00	-624,649.74
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,494,197.52
10	7499	OTHER CURRENT LIABILITIES	.00	49,771.83
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	130.06	-77,154.28
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	784.10	-249,929.73

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 1 GENERAL FUND /

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
	10	7499FS AFA 457(B) (PRE-TAX)	10,941.00	-9.89
	10	7499RI AFA ROTH IRA (POST TAX)	18,098.66	-223.00
	10	7499ZT AFA 403(B) (PRE-TAX)	15,898.50	-6,197.50
	10	7603 ENCUMBRANCES	-1,132,355.35	3,075,869.72
		TOTAL LIABILITIES	-1,038,610.56	-4,191,875.16
FUND BALANCE				
	10	6302 REVENUES CONTROL	-16,101,183.60	-278,798,403.40
	10	7602 EXPENDITURES CONTROL	27,748,519.18	187,593,642.84
	10	8753 RESERVED FOR ENCUMBRANCES	1,132,355.35	-3,075,869.72
		TOTAL FUND BALANCE	12,779,690.93	-94,280,630.28
		TOTAL LIABILITIES + FUND BALANCE	=====11,741,080.37=====	=====98,472,505.44=====

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 2 SPECIAL REVENUE /

FUND: 2	SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS					
	20	6101	CASH IN BANK	658,019.07	764,592.54
	20	6153	ACCOUNTS RECEIVABLE	41,274.84	168,025.72
		TOTAL ASSETS	=====699,293.91=====	=====932,618.26=====	
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-194,255.84	-194,255.84
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-5,424.35	-18,556.21
	20	7603	ENCUMBRANCES	-366,329.47	893,531.82
		TOTAL LIABILITIES	-566,009.66	680,719.77	
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,562,637.94	-20,239,468.96
	20	7602	EXPENDITURES CONTROL	3,063,024.22	19,519,662.75
	20	8753	RESERVED FOR ENCUMBRANCES	366,329.47	-893,531.82
		TOTAL FUND BALANCE	-133,284.25	-1,613,338.03	
		TOTAL LIABILITIES + FUND BALANCE	===== -699,293.91 =====	===== -932,618.26 =====	

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**FAYETTE County PRIMARY **
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FUND: 310 CAPITAL OUTLAY FUND /

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,067,369.93
		TOTAL ASSETS		<u>.00</u>	<u>1,067,369.93</u>
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,807,548.60
	31	7602	EXPENDITURES CONTROL	.00	740,178.67
		TOTAL FUND BALANCE		<u>.00</u>	<u>-1,067,369.93</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>.00</u>	<u>-1,067,369.93</u>

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 320 BUILDING FUND (5 CENT LEVY) /

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-364,548.63	9,476,382.57
	32	6153	ACCOUNTS RECEIVABLE	-111,614.93	63,968.12
		TOTAL ASSETS		<u>-476,163.56</u>	<u>9,540,350.69</u>
FUND BALANCE					
	32	6302	REVENUES CONTROL	-423,072.90	-27,726,194.93
	32	7602	EXPENDITURES CONTROL	899,236.46	18,185,844.24
		TOTAL FUND BALANCE		<u>476,163.56</u>	<u>-9,540,350.69</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>476,163.56</u>	<u>-9,540,350.69</u>

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 360 CONSTRUCTION FUND /

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-2,651,554.10	37,664,097.48
	36	6191	GOOD FAITH DEPOSITS/DOWN PAYME	.00	3,712.50
		TOTAL ASSETS		<u>-2,651,554.10</u>	<u>37,667,809.98</u>
LIABILITIES					
	36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	1,922.76	.00
	36	7603	ENCUMBRANCES	4,911,423.79	24,193,988.01
		TOTAL LIABILITIES		<u>4,913,346.55</u>	<u>24,193,988.01</u>
FUND BALANCE					
	36	6302	REVENUES CONTROL	-32,475.00	-64,905,687.71
	36	7602	EXPENDITURES CONTROL	2,682,106.34	27,237,877.73
	36	8753	RESERVED FOR ENCUMBRANCES	-4,911,423.79	-24,193,988.01
		TOTAL FUND BALANCE		<u>-2,261,792.45</u>	<u>-61,861,797.99</u>
		TOTAL LIABILITIES + FUND BALANCE		<u><u>2,651,554.10</u></u>	<u><u>-37,667,809.98</u></u>

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****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2015 8

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FUND: 400 DEBT SERVICE FUND /

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	255,811.79	259,833.54
			TOTAL ASSETS	<u>255,811.79</u>	<u>259,833.54</u>
FUND BALANCE					
	40	6302	REVENUES CONTROL	-1,155,048.25	-16,657,385.64
	40	7602	EXPENDITURES CONTROL	899,236.46	16,397,552.10
			TOTAL FUND BALANCE	<u>-255,811.79</u>	<u>-259,833.54</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>-255,811.79</u>	<u>-259,833.54</u>

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 51 FOOD SERVICE FUND /

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	1,385,736.36	4,138,951.68
	51	6104	PETTY CASH ACCOUNT	.00	5,012.00
	51	6130	INTERFUND RECEIVABLES	14,757.19	-820,419.17
	51	6153	ACCOUNTS RECEIVABLE	.00	456,496.95
	51	6171	INVENTORIES FOR CONSUMPTION	.00	450,601.52
		TOTAL ASSETS		<u>1,400,493.55</u>	<u>4,230,642.98</u>
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	.00	42.63
		TOTAL LIABILITIES		<u>.00</u>	<u>42.63</u>
FUND BALANCE					
	51	6302	REVENUES CONTROL	-3,019,625.95	-15,322,310.24
	51	7602	EXPENDITURES CONTROL	1,619,132.40	11,091,624.63
		TOTAL FUND BALANCE		<u>-1,400,493.55</u>	<u>-4,230,685.61</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>-1,400,493.55</u>	<u>-4,230,642.98</u>

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 52 After School Care /

FUND: 52	After School Care			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	53,764.39	893,861.38
		TOTAL ASSETS		<u>53,764.39</u>	<u>893,861.38</u>
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-3,213.07	-3,213.07
	52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-78.04	-126.87
	52	7603	ENCUMBRANCES	-23,534.23	20,317.82
		TOTAL LIABILITIES		<u>-26,825.34</u>	<u>16,977.88</u>
FUND BALANCE					
	52	6302	REVENUES CONTROL	-258,037.50	-2,632,264.51
	52	7602	EXPENDITURES CONTROL	207,564.22	1,741,743.07
	52	8753	RESERVED FOR ENCUMBRANCES	23,534.23	-20,317.82
		TOTAL FUND BALANCE		<u>-26,939.05</u>	<u>-910,839.26</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>-53,764.39</u>	<u>-893,861.38</u>

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****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2015 8
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FUND: 7000 FIDUCIARY FUND-PENSION, INVEST /

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	-681,222.10	-680,864.35
70	6101	0001	CASH IN BANK	.00	209,231.23
70	6101	0002	CASH IN BANK	.00	419,142.56
70	6101	0003	CASH IN BANK	.00	6,088.53
70	6101	0005	CASH IN BANK	.00	46,575.92
70	6101	0007	CASH IN BANK	.00	159,128.04
70	6101	0011	CASH IN BANK	.00	19,326.93
70	6111	0001	INVESTMENTS	.00	323,253.07
70	6111	0002	INVESTMENTS	.00	1,100,121.57
70	6153	0002	ACCOUNTS RECEIVABLE	.00	356.91
TOTAL ASSETS				<u>-681,222.10</u>	<u>1,602,360.41</u>
LIABILITIES					
70	7421		ACCOUNTS PAYABLE	-127.50	-127.50
70	7603		ENCUMBRANCES	495.00	695.00
TOTAL LIABILITIES				<u>367.50</u>	<u>567.50</u>
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-818,891.53
70	7602		EXPENDITURES CONTROL	681,349.60	691,355.08
70	8737		RESTRICTED - OTHER	.00	-1,474,696.46
70	8753		RESERVED FOR ENCUMBRANCES	-495.00	-695.00
TOTAL FUND BALANCE				<u>680,854.60</u>	<u>-1,602,927.91</u>
TOTAL LIABILITIES + FUND BALANCE				<u>681,222.10</u>	<u>-1,602,360.41</u>

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****FAYETTE County PRIMARY ****
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FUND: 8 GOVERNMENTAL ASSET ACCOUNT GRP /

FUND: 8	GOVERNMENTAL ASSET ACCOUNT GRP	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
80	6201	LAND	.00 7,758,296.58
80	6211	LAND IMPROVEMENTS	.00 172,644.91
80	6212	ACCUMULATED DEPR LAND IMPROV	.00 -9,351.59
80	6221	BUILDINGS & IMPROVEMENTS	.00 580,326,238.69
80	6222	ACCUMULATED DEPR - BUILDINGS	.00 -206,019,651.05
80	6231	TECHNOLOGY EQUIPMENT	-138,031.02 22,402,390.20
80	6232	ACCUMULATED DEPR TECH EQUIP	135,670.74 -16,210,300.01
80	6241	VEHICLES	.00 22,039,568.17
80	6242	ACCUMULATED DEPR-VEHICLES	.00 -12,193,504.16
80	6251	GENERAL EQUIPMENT	5,608.99 5,268,002.60
80	6252	ACCUMULATED DEPR GEN EQUIP	-758.01 -3,017,210.36
80	6261	CONSTRUCTION IN PROGRESS	.00 115,963,974.34
	TOTAL ASSETS	2,490.70	516,481,098.32
FUND BALANCE			
80	6302	REVENUES CONTROL	-3,967.26 130,611.77
80	7602	EXPENDITURES CONTROL	1,476.56 54,942.49
80	8710	INVESTMENTS IN GOV'T ASSETS	.00 -516,666,652.58
	TOTAL FUND BALANCE	-2,490.70	-516,481,098.32
	TOTAL LIABILITIES + FUND BALANCE	-2,490.70	-516,481,098.32

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 81 FOOD SERVICE ASSET ACCOUNT /

FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-2,898.60	129,064.95
81	6232	ACCUMULATED DEPR TECH EQUIP	2,564.07	-106,366.11
81	6251	GENERAL EQUIPMENT	32,741.56	8,105,381.45
81	6252	ACCUMULATED DEPR GEN EQUIP	-35,050.34	-4,168,202.62
TOTAL ASSETS			<u>-2,643.31</u>	<u>3,959,877.67</u>
FUND BALANCE				
81	6302	REVENUES CONTROL	1,902.01	9,016.23
81	7602	EXPENDITURES CONTROL	741.30	2,077.49
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-3,970,971.39
TOTAL FUND BALANCE			<u>2,643.31</u>	<u>-3,959,877.67</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>2,643.31</u></u>	<u><u>-3,959,877.67</u></u>

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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2015 8

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP /

FUND: 9	LONG-TERM DEBT ACCOUNT GROUP	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
90	6194 BOND PREMIUM/DISCOUNT	.00	1,219,337.31
	TOTAL ASSETS	===== .00	===== 1,219,337.31
LIABILITIES			
90	6303 AMT AVAILABLE IN DEBT SERVICE	.00	17,834,600.57
90	6304 AMT RETIRE LONG-TERM DEBT	.00	367,170,000.00
90	7443 UNAMORTIZED PREMIUM	.00	-12,051,279.42
90	7455 SHORT-TERM INT PAYABLE (ACCRD)	.00	-2,920,830.67
90	7491 CURRENT BOND OBLIGATIONS	.00	-17,905,000.00
90	7495 CURRENT CAPITAL LEASE (KISTA)	.00	-1,278,002.00
90	7511 NONCURRENT BOND OBLIGATION	.00	-349,265,000.00
90	7513 GAIN/LOSS DEBT REFUNDING	.00	6,755,067.00
90	7531 NONCURRENT LEASE (KISTA)	.00	-5,258,600.00
90	7551 COMPENSATED ABSENCES	.00	-4,300,292.79
	TOTAL LIABILITIES	===== .00	===== -1,219,337.31
	TOTAL LIABILITIES + FUND BALANCE	===== .00	===== -1,219,337.31

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