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9165314671

**FAYETTE County PRIMARY **
BALANCE SHEET FOR 2016 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-4,141,162.90	12,802,094.27
10	6102	CASH IN PAYROLL CLEARING ACCT	-10,960,482.56	3,289,786.05
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	741,758.79	1,494,245.94
10	6153	ACCOUNTS RECEIVABLE	-3,667,038.62	3,516,057.77
10	6171	INVENTORIES FOR CONSUMPTION	-60,849.56	2,042,034.28
TOTAL ASSETS			-18,087,774.85	23,145,718.31
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-424,155.62	-929,101.52
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-17,500.36	-129,749.76
10	7461H	HEALTH INS EMPLOYER COST	.00	-318.97
10	7461M	MEDICARE TAX	-364.46	34.46
10	7462U	UNEMPLOYMENT	-21,352.60	-456,148.09
10	7462W	WORKERS COMP	-156,379.27	-238,086.89
10	7463B	KY ASSOC OF SCHOOL ADMIN	-819.10	-819.10
10	7469	LOCAL TAX WITHHELD PAYABLE	-96,308.08	-173,463.16
10	7469T	TAX LEVY	.00	496.78
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	35.00	35.00
10	7470A	LIAB DUE - AETNA	-1,981.78	-7,757.56
10	7470B	PAYROLL DEDUCTIONS-AVESIS	-25,049.49	-37,009.18
10	7470C	CHAPTER 13	.00	30.00
10	7470D	LIAB DUE - VARIABLE ANNUITY	6,935.50	-18,354.97
10	7470E	LIAB DUE - VAN KAMPEN	8,657.20	12,823.99
10	7470F	FRINGE MANAGEMENT	-48,424.13	-61,197.39
10	7470G	GARNISHMENT	.00	-9,508.98
10	7470H	CHILD SUPPORT	.00	3,434.27
10	7470I	CERS	.00	-3,438.88
10	7470K	KEA DUES	-177.07	-177.07
10	7470KA	LIAB DUE-KASA	819.10	819.10
10	7470L	LIAB DUE-LEGAL SHIELD	9.97	9.97
10	7470M	MISCELLANEOUS	3,609.69	757.72
10	7470P	LIABILITY - PRUDENTIAL LIFE	.00	1,400.21
10	7470Q	LIAB DUE - KY EMPLOYEE	90,284.56	-45,094.82
10	7470VC	LIABILITY-VISION INS CHECK	-1,748.63	-21,471.71
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	7.70
10	7470Y	HUMANA - 2006 PLAN	1,017.87	-601,759.16
10	7471	FEDERAL TAX WITHHELD PAYABLE	-1,195.25	236.53
10	7472	FICA WITHHELD PAYABLE	-778.80	-306.94
10	7473	STATE TAX WITHHELD PAYABLE	-531.53	112.64
10	7474A	KTRS	-1,235.65	-137,283.81
10	7475A	CLASS RETIRED INS	-767.81	-58,589.24
10	7481	DEFERRED REVENUE	.00	-574,649.70
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,831,920.46
10	7499	OTHER CURRENT LIABILITIES	44,733.33	89,466.66
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	-15,465.32	-84,597.40
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	-247,746.59	-455,953.04
10	7499FS	AFA 457(B) (PRE-TAX)	31,597.58	-3,088.95
10	7499RI	AFA ROTH IRA (POST TAX)	207,949.43	184,267.45
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-66,913.63

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7499ZT	AFA 403(B) (PRE-TAX)	22,813.50	-25,606.51
10	7603	ENCUMBRANCES	142,553.34	5,432,960.10
	TOTAL LIABILITIES		-500,965.47	-245,474.31
FUND BALANCE				
10	6302	REVENUES CONTROL	-8,437,861.35	-66,745,214.80
10	7602	EXPENDITURES CONTROL	27,169,155.01	51,117,033.23
10	8722	NONSPENDABLE-INVENTORIES	.00	-2,102,883.84
10	8753	RESERVED FOR ENCUMBRANCES	-142,553.34	-5,432,960.10
10	8770	UNRESERVED FUND BALANCE	.00	263,781.51
	TOTAL FUND BALANCE		18,588,740.32	-22,900,244.00
TOTAL LIABILITIES + FUND BALANCE			18,087,774.85	-23,145,718.31
			=====	=====

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FUND: 2			SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	21,512.51	937,941.94
	20	6153	ACCOUNTS RECEIVABLE	-15,128.95	128,054.56
TOTAL ASSETS				6,383.56	1,065,996.50
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	29,124.29	-600.00
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-8,462.23	-30,498.99
	20	7461	ACCR SALARIES & BENEFIT PAYABLE	103,966.72	.00
	20	7603	ENCUMBRANCES	422,537.59	1,094,461.35
TOTAL LIABILITIES				547,166.37	1,063,362.36
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,718,883.78	-5,917,352.93
	20	7602	EXPENDITURES CONTROL	2,587,871.44	4,882,455.42
	20	8753	RESERVED FOR ENCUMBRANCES	-422,537.59	-1,094,461.35
	20	8755	PRIOR YEAR ENCUMBRANCES	.00	-.02
	20	8770	UNRESERVED FUND BALANCE	.00	.02
TOTAL FUND BALANCE				-553,549.93	-2,129,358.86
TOTAL LIABILITIES + FUND BALANCE				-6,383.56	-1,065,996.50

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FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	69,807.98	248,663.85
		TOTAL ASSETS	69,807.98	248,663.85
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	191.57	.00
	22	7421A ACCT PAY-ACTIVE CARD PAY ACI	-729.54	-839.53
	22	7603 ENCUMBRANCES	34,749.36	53,241.21
		TOTAL LIABILITIES	34,211.39	52,401.68
FUND BALANCE				
	22	6302 REVENUES CONTROL	-123,640.60	-296,371.63
	22	7602 EXPENDITURES CONTROL	54,370.59	74,236.78
	22	8737 RESTRICTED - OTHER	.00	-7,880.62
	22	8753 RESERVED FOR ENCUMBRANCES	-34,749.36	-53,241.21
	22	8770 UNRESERVED FUND BALANCE	.00	-17,808.85
		TOTAL FUND BALANCE	-104,019.37	-301,065.53
TOTAL LIABILITIES + FUND BALANCE			<u><u>-69,807.98</u></u>	<u><u>-248,663.85</u></u>

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-1,639,810.65	160,684.78
			TOTAL ASSETS	-1,639,810.65	160,684.78
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,783,692.15
	31	7602	EXPENDITURES CONTROL	1,639,810.65	1,639,810.65
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-16,803.28
			TOTAL FUND BALANCE	1,639,810.65	-160,684.78
			TOTAL LIABILITIES + FUND BALANCE	=====1,639,810.65=====	===== -160,684.78=====

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	71,734.70	-2,796,532.41
	32	6153	ACCOUNTS RECEIVABLE	-71,524.02	.00
TOTAL ASSETS				210.68	-2,796,532.41
FUND BALANCE					
	32	6302	REVENUES CONTROL	-210.68	-201,643.91
	32	7602	EXPENDITURES CONTROL	.00	3,131,974.53
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-133,798.21
TOTAL FUND BALANCE				-210.68	2,796,532.41
TOTAL LIABILITIES + FUND BALANCE				-210.68	2,796,532.41

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-5,431,914.73	109,680,834.04
		TOTAL ASSETS	-5,431,914.73	109,680,834.04
LIABILITIES				
	36	7603 ENCUMBRANCES	1,999,886.75	91,900,128.11
		TOTAL LIABILITIES	1,999,886.75	91,900,128.11
FUND BALANCE				
	36	7602 EXPENDITURES CONTROL	5,431,914.73	10,589,074.47
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-26,789,375.24
	36	8737 RESTRICTED - OTHER	.00	-98,518,765.49
	36	8753 RESERVED FOR ENCUMBRANCES	-1,999,886.75	-91,900,128.11
	36	8755 PRIOR YEAR ENCUMBRANCES	.00	98,518,765.49
	36	8770 UNRESERVED FUND BALANCE	.00	-93,480,533.27
		TOTAL FUND BALANCE	3,432,027.98	-201,580,962.15
		TOTAL LIABILITIES + FUND BALANCE	<u>-5,431,914.73</u>	<u>-109,680,834.04</u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	168,534.38	14,541.65
			TOTAL ASSETS	<u>168,534.38</u>	<u>14,541.65</u>
FUND BALANCE					
	40	6302	REVENUES CONTROL	-2,257,810.65	-5,656,785.05
	40	7602	EXPENDITURES CONTROL	2,089,276.27	5,901,408.76
	40	8736	RESTRICTED - DEBT SERVICE	.00	-259,165.36
			TOTAL FUND BALANCE	<u>-168,534.38</u>	<u>-14,541.65</u>
			TOTAL LIABILITIES + FUND BALANCE	<u>===== -168,534.38 =====</u>	<u>===== -14,541.65 =====</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-1,848,060.50	1,827,195.72
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	-9,598.48	-762,097.49
51	6153	ACCOUNTS RECEIVABLE	.00	102,432.22
51	6171	INVENTORIES FOR CONSUMPTION	.00	434,277.84
TOTAL ASSETS			-1,857,658.98	1,606,820.29
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	42.63
51	7603	ENCUMBRANCES	-942,506.12	8,073,808.70
TOTAL LIABILITIES			-942,506.12	8,073,851.33
FUND BALANCE				
51	6302	REVENUES CONTROL	1,193.34	-551,757.40
51	7602	EXPENDITURES CONTROL	1,856,465.64	3,263,605.90
51	8712	UNRESERVED FUND BALANCE	.00	-2,713,548.32
51	8722	NONSPENDABLE-INVENTORIES	.00	-434,277.84
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-1,170,885.26
51	8753	RESERVED FOR ENCUMBRANCES	942,506.12	-8,073,808.70
TOTAL FUND BALANCE			2,800,165.10	-9,680,671.62
TOTAL LIABILITIES + FUND BALANCE			<u>1,857,658.98</u>	<u>-1,606,820.29</u>

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FUND: 52 After School Care			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	75,121.51	1,236,219.56
		TOTAL ASSETS	75,121.51	1,236,219.56
LIABILITIES				
	52	7421A ACCT PAYABLE-ACTIVE CARD PAY	-205.36	-274.53
	52	7603 ENCUMBRANCES	31,452.99	44,704.34
		TOTAL LIABILITIES	31,247.63	44,429.81
FUND BALANCE				
	52	6302 REVENUES CONTROL	-266,913.00	-299,762.51
	52	7602 EXPENDITURES CONTROL	191,996.85	296,149.49
	52	8712 UNRESERVED FUND BALANCE	.00	-17,852.08
	52	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-1,214,479.93
	52	8753 RESERVED FOR ENCUMBRANCES	-31,452.99	-44,704.34
		TOTAL FUND BALANCE	-106,369.14	-1,280,649.37
		TOTAL LIABILITIES + FUND BALANCE	<u>-75,121.51</u>	<u>-1,236,219.56</u>
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FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	.00	-17,908.43
70	6101	0002	CASH IN BANK	.00	18,378.08
70	6101	0003	CASH IN BANK	878.93	4,193.40
70	6101	0007	CASH IN BANK	.00	155,731.63
70	6101	0011	CASH IN BANK	.00	19,339.31
70	6111	0002	INVESTMENTS	.00	1,116,505.70
TOTAL ASSETS				878.93	1,296,239.69
FUND BALANCE					
70	6302		REVENUES CONTROL	-878.93	-4,127.92
70	8737		RESTRICTED - OTHER	.00	-1,116,505.70
70	8770		UNRESERVED FUND BALANCE	.00	-175,606.07
TOTAL FUND BALANCE				-878.93	-1,296,239.69
TOTAL LIABILITIES + FUND BALANCE				-878.93	-1,296,239.69
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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	-17,983.83
80	6221	BUILDINGS & IMPROVEMENTS	.00	635,186,520.74
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-220,779,423.38
80	6231	TECHNOLOGY EQUIPMENT	.00	22,098,363.70
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-17,065,893.62
80	6241	VEHICLES	.00	21,820,569.13
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-13,811,808.54
80	6251	GENERAL EQUIPMENT	.00	5,387,505.17
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-3,258,588.60
80	6261	CONSTRUCTION IN PROGRESS	.00	105,648,921.37
TOTAL ASSETS			.00	543,139,123.63
FUND BALANCE				
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-543,139,123.63
TOTAL FUND BALANCE			.00	-543,139,123.63
TOTAL LIABILITIES + FUND BALANCE			.00	-543,139,123.63

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FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	139,353.80
81	6232	ACCUMULATED DEPR TECH EQUIP	.00	-118,231.69
81	6251	GENERAL EQUIPMENT	.00	8,051,860.73
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-4,711,827.97
TOTAL ASSETS				
			.00	3,361,154.87
FUND BALANCE				
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-3,361,154.87
TOTAL FUND BALANCE				
			.00	-3,361,154.87
TOTAL LIABILITIES + FUND BALANCE				
			=====	=====
			.00	-3,361,154.87

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	90	6194 BOND PREMIUM/DISCOUNT	.00	1,092,649.53
		TOTAL ASSETS	.00	1,092,649.53
LIABILITIES				
	90	6303 AMT AVAILABLE IN DEBT SERVICE	.00	21,765,164.03
	90	6304 AMT RETIRE LONG-TERM DEBT	.00	464,245,000.00
	90	7443 UNAMORTIZED PREMIUM	.00	-16,931,886.80
	90	7455 SHORT-TERM INT PAYABLE (ACCRD)	.00	-2,990,994.77
	90	7491 CURRENT BOND OBLIGATIONS	.00	-18,895,000.00
	90	7495 CURRENT CAPITAL LEASE (KISTA)	.00	-1,116,745.00
	90	7511 NONCURRENT BOND OBLIGATION	.00	-445,350,000.00
	90	7513 GAIN/LOSS DEBT REFUNDING	.00	6,501,710.00
	90	7531 NONCURRENT LEASE (KISTA)	.00	-4,141,855.00
	90	7551 COMPENSATED ABSENCES	.00	-4,178,041.99
		TOTAL LIABILITIES	.00	-1,092,649.53
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,092,649.53

** END OF REPORT - Generated by Tiffany Davis **