

12/04/2015 16:55
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****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	52,169,188.68	126,404,285.00
10	6102	CASH IN PAYROLL CLEARING ACCT	-15,952,447.50	4,203,905.73
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-1,480,399.86	770,314.99
10	6153	ACCOUNTS RECEIVABLE	-34,702,314.02	3,556,966.72
10	6171	INVENTORIES FOR CONSUMPTION	-65,217.37	1,976,816.91
TOTAL ASSETS			-31,190.07	136,913,789.35
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-284,161.62	-323,617.24
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	48,092.31	-125,178.32
10	7461H	HEALTH INS EMPLOYER COST	.00	-318.97
10	7461M	MEDICARE TAX	303,639.32	.00
10	7462U	UNEMPLOYMENT	25,040.30	-444,883.58
10	7462W	WORKERS COMP	-157,019.14	-84,360.80
10	7463B	KY ASSOC OF SCHOOL ADMIN	819.10	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	455,015.32	-197,422.74
10	7469T	TAX LEVY	5,962.69	373.98
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	35.00
10	7470A	LIAB DUE - AETNA	15.00	5,131.88
10	7470B	PAYROLL DEDUCTIONS-AVESIS	25,116.82	-38,877.00
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	6,529.55	.00
10	7470C	CHAPTER 13	.00	30.00
10	7470D	LIAB DUE - VARIABLE ANNUITY	1,818.32	72,749.65
10	7470E	LIAB DUE - VAN KAMPEN	-90.00	35,034.67
10	7470F	FRINGE MANAGEMENT	53,558.39	-11,409.71
10	7470G	GARNISHMENT	15,515.95	-9,023.44
10	7470H	CHILD SUPPORT	12,084.46	3,434.27
10	7470I	CERS	576.77	-3,438.88
10	7470K	KEA DUES	98,161.90	.00
10	7470KA	LIAB DUE-KASA	1,005.42	.00
10	7470KP	LIAB DUE-PROF ED OF FAYETTE	3,830.47	.00
10	7470L	LIAB DUE-LEGAL SHIELD	5,098.71	.00
10	7470M	MISCELLANEOUS	-2,210.01	-216.26
10	7470P	LIABILITY - PRUDENTIAL LIFE	3,841.03	1,400.21
10	7470Q	LIAB DUE - KY EMPLOYEE	64,968.45	72,949.47
10	7470U	UNITED WAY	1,551.40	.00
10	7470VC	LIABILITY-VISION INS CHECK	.00	-21,471.71
10	7470X	BENEFIT PAY - DELTA DENTAL	77,429.49	7.70
10	7470Y	HUMANA - 2006 PLAN	-20,515.12	-636,027.30
10	7471	FEDERAL TAX WITHHELD PAYABLE	1,117,086.83	.00
10	7472	FICA WITHHELD PAYABLE	320,194.32	.00
10	7473	STATE TAX WITHHELD PAYABLE	519,708.11	.00
10	7474A	KTRS	1,580,242.18	-137,884.41
10	7475A	CLASS RETIRED INS	542,278.86	-58,544.57
10	7481	DEFERRED REVENUE	.00	-574,649.70
10	7491	CURRENT BOND OBLIGATIONS	1,554.63	.00
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,831,920.46
10	7499	OTHER CURRENT LIABILITIES	.00	44,733.33
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	-86,367.68	-3,004.48

12/04/2015 16:55
 9165314671

****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5

P
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	-263,986.10	-224,445.96
10	7499FS	AFA 457(B) (PRE-TAX)	-13,188.26	48,997.65
10	7499RI	AFA ROTH IRA (POST TAX)	-21,712.83	228,874.24
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-66,913.63
10	7499ZT	AFA 403(B) (PRE-TAX)	-20,774.84	36,656.67
10	7603	ENCUMBRANCES	-464,243.96	5,697,528.35
TOTAL LIABILITIES			3,956,466.54	1,454,327.91
FUND BALANCE				
10	6302	REVENUES CONTROL	-31,564,307.69	-239,229,846.70
10	7602	EXPENDITURES CONTROL	27,174,787.26	106,559,257.79
10	8753	RESERVED FOR ENCUMBRANCES	464,243.96	-5,697,528.35
TOTAL FUND BALANCE			-3,925,276.47	-138,368,117.26
TOTAL LIABILITIES + FUND BALANCE			<u>31,190.07</u>	<u>-136,913,789.35</u>

12/04/2015 16:55
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****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5
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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-841,219.02	-227,542.10
	20	6153	ACCOUNTS RECEIVABLE	8,391.28	136,281.00
TOTAL ASSETS				-832,827.74	-91,261.10
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-121,729.17	-130,305.70
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	5,074.13	-35,242.41
	20	7461	ACCR SALARIES & BENEFIT PAYABLE	121,574.23	.00
	20	7603	ENCUMBRANCES	-104,246.07	828,530.09
TOTAL LIABILITIES				-99,326.88	662,981.98
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,982,510.69	-10,626,983.61
	20	7602	EXPENDITURES CONTROL	2,810,419.24	10,883,792.82
	20	8753	RESERVED FOR ENCUMBRANCES	104,246.07	-828,530.09
TOTAL FUND BALANCE				932,154.62	-571,720.88
TOTAL LIABILITIES + FUND BALANCE				-832,827.74	-91,261.10

12/04/2015 16:55
 9165314671

****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5

P
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FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	-113,222.39	441,605.88
		TOTAL ASSETS	-113,222.39	441,605.88
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	-8,560.70	-8,888.86
	22	7421A ACCT PAY-ACTIVE CARD PAY ACI	718.60	-732.44
	22	7603 ENCUMBRANCES	-86,363.22	65,994.00
		TOTAL LIABILITIES	-94,205.32	56,372.70
FUND BALANCE				
	22	6302 REVENUES CONTROL	-56,183.65	-765,075.48
	22	7602 EXPENDITURES CONTROL	177,248.14	336,078.89
	22	8753 RESERVED FOR ENCUMBRANCES	86,363.22	-65,994.00
	22	8770 UNRESERVED FUND BALANCE	.00	-2,987.99
		TOTAL FUND BALANCE	207,427.71	-497,978.58
		TOTAL LIABILITIES + FUND BALANCE	=====113,222.39=====	=====441,605.88=====

12/04/2015 16:55
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**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2016 5

P
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	160,684.78
			TOTAL ASSETS	.00	160,684.78
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,800,495.43
	31	7602	EXPENDITURES CONTROL	.00	1,639,810.65
			TOTAL FUND BALANCE	.00	-160,684.78
			TOTAL LIABILITIES + FUND BALANCE	.00	-160,684.78

12/04/2015 16:55
 9165314671

**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2016 5

P 6
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	8,859,108.83	20,482,531.28
	32	6153	ACCOUNTS RECEIVABLE	-6,026,739.76	29,553.45
	TOTAL ASSETS			2,832,369.07	20,512,084.73
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,832,369.07	-24,026,721.12
	32	7602	EXPENDITURES CONTROL	.00	3,514,636.39
	TOTAL FUND BALANCE			-2,832,369.07	-20,512,084.73
	TOTAL LIABILITIES + FUND BALANCE			-2,832,369.07	-20,512,084.73

12/04/2015 16:55
 9165314671

**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2016 5

P
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-6,357,652.46	95,715,948.75
			TOTAL ASSETS	-6,357,652.46	95,715,948.75
LIABILITIES					
	36	7603	ENCUMBRANCES	-6,336,632.66	78,226,301.24
			TOTAL LIABILITIES	-6,336,632.66	78,226,301.24
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-120,332,313.45
	36	7602	EXPENDITURES CONTROL	6,357,652.46	24,616,364.70
	36	8753	RESERVED FOR ENCUMBRANCES	6,336,632.66	-78,226,301.24
			TOTAL FUND BALANCE	12,694,285.12	-173,942,249.99
			TOTAL LIABILITIES + FUND BALANCE	=====6,357,652.46=====	=====95,715,948.75=====

12/04/2015 16:55
 9165314671

**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2016 5

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-3,194,775.31	-2,898,529.42
	TOTAL ASSETS		-3,194,775.31	-2,898,529.42
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-6,581,900.72
40	7602	EXPENDITURES CONTROL	3,194,775.31	9,480,430.14
	TOTAL FUND BALANCE		3,194,775.31	2,898,529.42
TOTAL LIABILITIES + FUND BALANCE			3,194,775.31	2,898,529.42

12/04/2015 16:55
 9165314671

****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-1,767,782.19	504,070.37
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	6,492.62	-770,314.99
51	6153	ACCOUNTS RECEIVABLE	.00	102,432.22
51	6171	INVENTORIES FOR CONSUMPTION	.00	434,277.84
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	188,304.60
TOTAL ASSETS			-1,761,289.57	463,782.04
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-639.64	-487.26
51	7541	UNFUNDED PENSION LIABILITIES	.00	-2,550,987.29
51	7603	ENCUMBRANCES	744,035.92	8,919,122.33
TOTAL LIABILITIES			743,396.28	6,367,647.78
FUND BALANCE				
51	6302	REVENUES CONTROL	49.81	-6,889,179.48
51	7602	EXPENDITURES CONTROL	1,761,879.40	6,610,628.35
51	8712	UNRESERVED FUND BALANCE	.00	2,366,243.64
51	8753	RESERVED FOR ENCUMBRANCES	-744,035.92	-8,919,122.33
TOTAL FUND BALANCE			1,017,893.29	-6,831,429.82
TOTAL LIABILITIES + FUND BALANCE			<u>1,761,289.57</u>	<u>-463,782.04</u>

12/04/2015 16:55
9165314671

****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5
P 10
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FUND: 52 After School Care			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-187,246.34	1,009,415.74
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	51,879.78
TOTAL ASSETS			-187,246.34	1,061,295.52
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-6,097.23	-6,097.23
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	4.50	-1,670.45
52	7541	UNFUNDED PENSION LIABILITIES	.00	-702,824.10
52	7603	ENCUMBRANCES	-10,186.98	69,430.80
TOTAL LIABILITIES			-16,279.71	-641,160.98
FUND BALANCE				
52	6302	REVENUES CONTROL	-193,897.00	-1,966,577.76
52	7602	EXPENDITURES CONTROL	387,236.07	960,314.21
52	8712	UNRESERVED FUND BALANCE	.00	655,559.81
52	8753	RESERVED FOR ENCUMBRANCES	10,186.98	-69,430.80
TOTAL FUND BALANCE			203,526.05	-420,134.54
TOTAL LIABILITIES + FUND BALANCE			<u>187,246.34</u>	<u>-1,061,295.52</u>

12/04/2015 16:55
9165314671

**FAYETTE County PRIMARY **
BALANCE SHEET FOR 2016 5

P 11
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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	.00	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				.00	1,296,239.69
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-179,733.99
70	8737		RESTRICTED - OTHER	.00	-1,116,505.70
TOTAL FUND BALANCE				.00	-1,296,239.69
TOTAL LIABILITIES + FUND BALANCE				.00	-1,296,239.69

12/04/2015 16:55
 9165314671

****FAYETTE County PRIMARY ****
BALANCE SHEET FOR 2016 5

P 12
glbalsht

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

12/04/2015 16:55
 9165314671

**FAYETTE County PRIMARY **
 BALANCE SHEET FOR 2016 5

P 13
 glbalsht

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

12/04/2015 16:55
9165314671

**FAYETTE County PRIMARY **
BALANCE SHEET FOR 2016 5

P 14
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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 **