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**FAYETTE County PRIMARY **
BALANCE SHEET FOR 2016 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-10,332,806.86	110,479,340.07
10	6102	CASH IN PAYROLL CLEARING ACCT	4,390,410.49	10,225,256.72
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-739,990.86	772,724.20
10	6153	ACCOUNTS RECEIVABLE	-799,889.45	3,809,160.61
10	6171	INVENTORIES FOR CONSUMPTION	.00	1,941,162.23
TOTAL ASSETS			-7,482,276.68	127,229,143.83
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	479,147.59	-50,472.02
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	31,686.32	-82,141.73
10	7461H	HEALTH INS EMPLOYER COST	.00	-318.97
10	7461M	MEDICARE TAX	-343.08	-107.00
10	7462U	UNEMPLOYMENT	-400,712.96	-857,858.29
10	7462W	WORKERS COMP	243,714.39	102,266.85
10	7469	LOCAL TAX WITHHELD PAYABLE	200,130.47	-95,540.74
10	7469T	TAX LEVY	.00	373.98
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	35.00
10	7470A	LIAB DUE - AETNA	-23,473.34	-36,015.35
10	7470B	PAYROLL DEDUCTIONS-AVESIS	-25,515.32	-64,653.65
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-9.21	.00
10	7470C	CHAPTER 13	.00	30.00
10	7470D	LIAB DUE - VARIABLE ANNUITY	-88,365.86	-147,960.25
10	7470E	LIAB DUE - VAN KAMPEN	-14,041.78	2,141.66
10	7470F	FRINGE MANAGEMENT	42,910.09	-18,844.08
10	7470G	GARNISHMENT	-10,730.14	-8,801.73
10	7470H	CHILD SUPPORT	.00	3,434.27
10	7470I	CERS	-1,153.54	-5,745.96
10	7470K	KEA DUES	19.93	.00
10	7470L	LIAB DUE-LEGAL SHIELD	.00	-4,917.62
10	7470M	MISCELLANEOUS	1,254.21	25,037.95
10	7470P	LIABILITY - PRUDENTIAL LIFE	2,513.71	3,945.96
10	7470Q	LIAB DUE - KY EMPLOYEE	-66,814.66	-158,466.91
10	7470V	LIABILITY - VISION INSURANCE	-13.41	-31.29
10	7470VC	LIABILITY-VISION INS CHECK	.00	-21,471.71
10	7470X	BENEFIT PAY - DELTA DENTAL	-33.24	7.70
10	7470Y	HUMANA - 2006 PLAN	-2,308.63	-636,901.16
10	7471	FEDERAL TAX WITHHELD PAYABLE	-908.46	-118.69
10	7472	FICA WITHHELD PAYABLE	-548.96	-337.26
10	7473	STATE TAX WITHHELD PAYABLE	-473.40	-116.05
10	7474A	KTRS	16,583.22	-120,080.08
10	7475A	CLASS RETIRED INS	-1,041,927.71	-1,108,067.46
10	7481	DEFERRED REVENUE	.00	-574,649.70
10	7491	CURRENT BOND OBLIGATIONS	.00	-1,569.48
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)	-188.38	-87,411.67
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	1,056.85	-470,537.93
10	7499FS	AFA 457(B) (PRE-TAX)	-55.00	-12,688.98
10	7499RI	AFA ROTH IRA (POST TAX)	121.70	184,329.97

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-66,913.63
10	7499ZT	AFA 403(B) (PRE-TAX)	.00	-25,381.51
10	7603	ENCUMBRANCES	-650,215.91	4,080,564.39
TOTAL LIABILITIES			-1,308,694.51	-2,043,140.30
FUND BALANCE				
10	6302	REVENUES CONTROL	-19,172,385.06	-281,641,607.61
10	7602	EXPENDITURES CONTROL	27,313,140.34	160,536,168.47
10	8753	RESERVED FOR ENCUMBRANCES	650,215.91	-4,080,564.39
TOTAL FUND BALANCE			8,790,971.19	-125,186,003.53
TOTAL LIABILITIES + FUND BALANCE			<u>7,482,276.68</u>	<u>-127,229,143.83</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-300,215.82	1,110,059.87
20	6153	ACCOUNTS RECEIVABLE	2,657.20	142,714.54
TOTAL ASSETS			-297,558.62	1,252,774.41
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	72,150.02	-1,011.11
20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	14,785.21	-8,661.78
20	7461	ACCR SALARIES & BENEFIT PAYABLE	125,759.74	.00
20	7603	ENCUMBRANCES	-89,440.96	887,997.71
TOTAL LIABILITIES			123,254.01	878,324.82
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,609,881.18	-18,713,130.92
20	7602	EXPENDITURES CONTROL	2,694,744.83	17,470,029.40
20	8753	RESERVED FOR ENCUMBRANCES	89,440.96	-887,997.71
TOTAL FUND BALANCE			174,304.61	-2,131,099.23
TOTAL LIABILITIES + FUND BALANCE			297,558.62	-1,252,774.41

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FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	56,488.95	477,315.42
		TOTAL ASSETS	<u>56,488.95</u>	<u>477,315.42</u>
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	11,947.36	.00
22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	946.52	-315.91
22	7603	ENCUMBRANCES	53,281.11	91,332.39
		TOTAL LIABILITIES	<u>66,174.99</u>	<u>91,016.48</u>
FUND BALANCE				
22	6302	REVENUES CONTROL	-120,300.69	-986,979.55
22	7602	EXPENDITURES CONTROL	50,917.86	509,980.04
22	8753	RESERVED FOR ENCUMBRANCES	-53,281.11	-91,332.39
		TOTAL FUND BALANCE	<u>-122,663.94</u>	<u>-568,331.90</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-56,488.95</u></u>	<u><u>-477,315.42</u></u>

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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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-1,355,645.36	12,648,316.31
32	6153	ACCOUNTS RECEIVABLE	-428,548.13	18,512.32
TOTAL ASSETS			-1,784,193.49	12,666,828.63
FUND BALANCE				
32	6302	REVENUES CONTROL	-771,480.74	-26,712,318.39
32	7602	EXPENDITURES CONTROL	2,555,674.23	14,045,489.76
TOTAL FUND BALANCE			1,784,193.49	-12,666,828.63
TOTAL LIABILITIES + FUND BALANCE			1,784,193.49	-12,666,828.63

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-6,904,785.01	83,771,250.20
	TOTAL ASSETS		-6,904,785.01	83,771,250.20
LIABILITIES				
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-122,449.97	-122,449.97
36	7603	ENCUMBRANCES	-6,486,243.78	66,713,523.92
	TOTAL LIABILITIES		-6,608,693.75	66,591,073.95
FUND BALANCE				
36	6302	REVENUES CONTROL	-426.91	-120,332,740.36
36	7602	EXPENDITURES CONTROL	7,027,661.89	36,683,940.13
36	8753	RESERVED FOR ENCUMBRANCES	6,486,243.78	-66,713,523.92
	TOTAL FUND BALANCE		13,513,478.76	-150,362,324.15
TOTAL LIABILITIES + FUND BALANCE			=====6,904,785.01=====	=====83,771,250.20=====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-326,457.36	27,858.06
	TOTAL ASSETS		<u>-326,457.36</u>	<u>27,858.06</u>
FUND BALANCE				
40	6302	REVENUES CONTROL	-2,557,282.59	-17,175,539.02
40	7602	EXPENDITURES CONTROL	2,883,739.95	17,147,680.96
	TOTAL FUND BALANCE		<u>326,457.36</u>	<u>-27,858.06</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====326,457.36=====</u>	<u>===== -27,858.06 =====</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-2,363,540.30	3,072,551.11
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	739,990.86	-772,724.20
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			-1,623,549.44	3,029,853.57
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	152.38
51	7541	UNFUNDED PENSION LIABILITIES	2,366,243.64	-184,743.65
51	7603	ENCUMBRANCES	-1,166,785.09	11,764,651.91
TOTAL LIABILITIES			1,199,458.55	11,580,060.64
FUND BALANCE				
51	6302	REVENUES CONTROL	293.40	-12,905,933.11
51	7602	EXPENDITURES CONTROL	1,623,256.04	10,060,670.81
51	8712	UNRESERVED FUND BALANCE	-2,366,243.64	.00
51	8753	RESERVED FOR ENCUMBRANCES	1,166,785.09	-11,764,651.91
TOTAL FUND BALANCE			424,090.89	-14,609,914.21
TOTAL LIABILITIES + FUND BALANCE			1,623,549.44	-3,029,853.57

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FUND: 52 After School Care			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-187,241.84	726,499.34
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	51,879.78
TOTAL ASSETS			-187,241.84	778,379.12
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	2,334.71	-4,166.57
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	6,083.11	-207.64
52	7541	UNFUNDED PENSION LIABILITIES	655,559.81	-47,264.29
52	7603	ENCUMBRANCES	-34,884.04	19,400.39
TOTAL LIABILITIES			629,093.59	-32,238.11
FUND BALANCE				
52	6302	REVENUES CONTROL	-137,908.49	-2,330,661.42
52	7602	EXPENDITURES CONTROL	316,732.51	1,603,920.80
52	8712	UNRESERVED FUND BALANCE	-655,559.81	.00
52	8753	RESERVED FOR ENCUMBRANCES	34,884.04	-19,400.39
TOTAL FUND BALANCE			-441,851.75	-746,141.01
TOTAL LIABILITIES + FUND BALANCE			187,241.84	-778,379.12

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FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	17,908.43	.00
70	6101	0002	CASH IN BANK	11,888.72	32,365.22
70	6101	0003	CASH IN BANK	-2,752.74	2,134.58
70	6101	0007	CASH IN BANK	.00	188,596.63
70	6101	0011	CASH IN BANK	.00	19,339.31
70	6111	0002	INVESTMENTS	.00	1,116,505.70
TOTAL ASSETS				27,044.41	1,358,941.44
FUND BALANCE					
70	6302		REVENUES CONTROL	-27,044.41	-242,435.74
70	8737		RESTRICTED - OTHER	.00	-1,116,505.70
TOTAL FUND BALANCE				-27,044.41	-1,358,941.44
TOTAL LIABILITIES + FUND BALANCE				-27,044.41	-1,358,941.44

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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 **