

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-13,653,433.73	52,914,684.32
10	6102	CASH IN PAYROLL CLEARING ACCT	-14,010,993.75	3,626,734.75
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	15,596,165.14
10	6137	RECEIVABLE FROM CONST FND	10,219,370.00	10,219,370.00
10	6139	RECEIVABLE FROM FOOD SVC FND	419,711.64	1,193,533.59
10	6153	ACCOUNTS RECEIVABLE	-5,492,617.97	781,609.12
10	6171	INVENTORIES FOR CONSUMPTION	.00	2,483,681.88
TOTAL ASSETS			-22,517,963.81	86,817,278.80
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	2,196,530.03	-1,538,413.42
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-912,254.67	-1,808,325.27
10	7461	ACCR SALARIES & BENEFIT PAYABLE	6,906,169.89	.00
10	7461H	HEALTH INS EMPLOYER COST	.00	-970.87
10	7461M	MEDICARE TAX	229.44	-216.29
10	7462U	UNEMPLOYMENT	-143,261.70	-255,707.21
10	7462W	WORKERS COMP	-155,379.34	-201,448.80
10	7469	LOCAL TAX WITHHELD PAYABLE	419,757.26	-106,381.98
10	7469T	TAX LEVY	-231.46	-231.46
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-161.32
10	7470A	LIAB DUE - AETNA	7,521.56	-7,571.56
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	2,101.94	-5,561.18
10	7470BT	ONE AMERICA-21 PAYS	85.43	-1.72
10	7470C	CHAPTER 13	.00	30.00
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	745.02	-960.99
10	7470D	LIAB DUE - VARIABLE ANNUITY	30,276.68	-41,958.84
10	7470DT	DENTAL STATE 21 PAYS	378.27	-16.02
10	7470E	LIAB DUE - VAN KAMPEN	4,614.22	-4,369.78
10	7470F	FRINGE MANAGEMENT	80,283.05	-88,657.65
10	7470FT	FRINGE MANAGEMENT 21 PAY	387.70	-19.23
10	7470G	GARNISHMENT	.00	-5,402.41
10	7470H	CHILD SUPPORT	.00	-930.83
10	7470KA	LIAB DUE-KASA	.00	-24.53
10	7470L	LIAB DUE-LEGAL SHIELD	2,889.68	-12,760.32
10	7470LT	LIAB DUE-LEGAL SHIELD-21 PAY	84.83	-4.84
10	7470M	MISCELLANEOUS	435.00	8,517.52
10	7470P	LIABILITY - PRUDENTIAL LIFE	7,614.11	-18,773.16
10	7470PI	NATIONWIDE PET INSURANCE	921.95	-2,577.48
10	7470PT	LIABILITY-GROUP LIFE 21 PAYS	315.15	-17.89
10	7470Q	LIAB DUE - KY EMPLOYEE	60,743.56	-69,654.52
10	7470TB	THOROUGHbred 403B	-100.00	-371.00
10	7470TV	VISION STATE 21 PAYS	150.03	-6.54
10	7470V	LIABILITY - VISION INSURANCE	11,396.97	-61,754.31
10	7470VC	LIABILITY-VISION INS CHECK	2,071.47	-84,920.97
10	7470VR	VALIC 457 ROTH	75.00	-75.00
10	7470VT	VISION INSURANCE 21 PAYS	102.97	-4.43
10	7470X	BENEFIT PAY - DELTA DENTAL	-12.98	-12.98
10	7470XT	DENTAL CARE PLUS-21 PAYS	593.89	-21.20
10	7470XX	BENEFIT PAY - DENTAL CARE PLUS	47,327.82	-133,979.07

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470Y	HUMANA - 2006 PLAN	362,203.45	-791,331.13
10	7470YD	DENTAL STATE	39,550.57	-83,741.47
10	7470YT	HUMANA-2006 PLAN 21 PAYS	4,728.72	-151.35
10	7470YV	VISION STATE	10,898.84	-23,721.53
10	7471	FEDERAL TAX WITHHELD PAYABLE	384.43	.00
10	7472	FICA WITHHELD PAYABLE	727.48	.00
10	7473	STATE TAX WITHHELD PAYABLE	202.97	.00
10	7474A	KTRS	424.25	69,477.79
10	7475A	CLASS RETIRED INS	-599,190.96	-1,643,470.96
10	7481	DEFERRED REVENUE	.00	-224,649.42
10	7491	CURRENT BOND OBLIGATIONS	447.18	-1,279.35
10	7491T	CURRNT BOND OBLIGATIONS 21 PAY	13.80	-.69
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,962,101.77
10	7499	OTHER CURRENT LIABILITIES	.00	41,293.63
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	71,769.55	-167,263.26
10	7499CT	AFACAN/ACC/HOSP (PRETAX) 21 PA	864.61	-38.18
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	89,502.85	-557,861.25
10	7499DT	AFA DIS/LIFE/LTC (POST TAX) 21	1,941.38	-66.29
10	7499EQ	EQUITABLE GROUP ADVISORS	10,112.51	-10,916.67
10	7499FS	AFA 457(B) (PRE-TAX)	13,916.50	-16,984.00
10	7499RI	AFA ROTH IRA (POST TAX)	17,155.49	-37,828.98
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	22,227.36	-22,059.32
TOTAL LIABILITIES			8,620,443.75	-9,916,420.22
FUND BALANCE				
10	6302	REVENUES CONTROL	-40,589,643.85	-113,111,596.60
10	7602	EXPENDITURES CONTROL	25,838,372.66	36,210,738.02
10	7603	ENCUMBRANCES	-1,625,740.48	20,597,860.18
10	8753	RESERVED FOR ENCUMBRANCES	1,625,740.48	-20,597,860.18
10	8755	PRIOR YEAR ENCUMBRANCES	-832,075.35	.00
10	8770	UNRESERVED FUND BALANCE	29,480,866.60	.00
TOTAL FUND BALANCE			13,897,520.06	-76,900,858.58
TOTAL LIABILITIES + FUND BALANCE			22,517,963.81	-86,817,278.80

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-4,025,368.02	-4,760,566.31
	20	6153	ACCOUNTS RECEIVABLE	-8,490.34	19,651,659.61
		TOTAL ASSETS		-4,033,858.36	14,891,093.30
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-15,596,165.14
	20	7421	ACCOUNTS PAYABLE	335,487.17	-373,073.39
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-99,210.62	-505,030.81
	20	7461	ACCR SALARIES & BENEFIT PAYABLE	-13,745.51	1,804,952.54
	20	7481D	DEFERRED REVENUE	.00	-3,254,470.63
		TOTAL LIABILITIES		222,531.04	-17,923,787.43
FUND BALANCE					
	20	6302	REVENUES CONTROL	-4,929.63	-211,824.63
	20	7602	EXPENDITURES CONTROL	3,816,256.95	5,106,756.11
	20	7603	ENCUMBRANCES	-12,954.05	3,351,423.92
	20	8737	RESTRICTED - OTHER	.00	-1,862,237.35
	20	8753	RESERVED FOR ENCUMBRANCES	12,954.05	-3,351,423.92
	20	8755	PRIOR YEAR ENCUMBRANCES	.00	2,783,371.14
	20	8770	UNRESERVED FUND BALANCE	.00	-2,783,371.14
		TOTAL FUND BALANCE		3,811,327.32	3,032,694.13
		TOTAL LIABILITIES + FUND BALANCE		4,033,858.36	-14,891,093.30

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	179,476.29	766,202.46
	22	6130	INTERFUND RECEIVABLES	.00	4,845,450.81
TOTAL ASSETS				179,476.29	5,611,653.27
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	28,506.92	-14,007.60
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	-4,825.52	-23,277.29
	22	7481D	DEFERRED REVENUE	.00	-5,396,408.77
TOTAL LIABILITIES				23,681.40	-5,433,693.66
FUND BALANCE					
	22	6302	REVENUES CONTROL	-208,560.88	-208,560.88
	22	7602	EXPENDITURES CONTROL	5,403.19	30,601.27
	22	7603	ENCUMBRANCES	81,082.59	235,106.24
	22	8753	RESERVED FOR ENCUMBRANCES	-81,082.59	-235,106.24
	22	8755	PRIOR YEAR ENCUMBRANCES	-155,306.41	.00
	22	8770	UNRESERVED FUND BALANCE	155,306.41	.00
TOTAL FUND BALANCE				-203,157.69	-177,959.61
TOTAL LIABILITIES + FUND BALANCE				-179,476.29	-5,611,653.27

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		.00	4,923,849.13
	TOTAL ASSETS			.00	4,923,849.13
LIABILITIES					
25	7400	INTERFUND PAYABLES		.00	-4,845,450.81
25	7421	ACCOUNTS PAYABLE		.00	-986.38
25	7481D	DEFERRED REVENUE		.00	-77,411.94
	TOTAL LIABILITIES			.00	-4,923,849.13
	TOTAL LIABILITIES + FUND BALANCE			.00	-4,923,849.13

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	4,027,311.96
			TOTAL ASSETS	.00	4,027,311.96
FUND BALANCE					
	31	6302	REVENUES CONTROL	-1,049,203.00	-2,966,892.00
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	1,049,203.00	.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,060,419.96
			TOTAL FUND BALANCE	.00	-4,027,311.96
			TOTAL LIABILITIES + FUND BALANCE	.00	-4,027,311.96

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-49,225.84	-3,273,646.96
		TOTAL ASSETS		-49,225.84	-3,273,646.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	-190,564.08	-190,564.08
	32	7602	EXPENDITURES CONTROL	51,359.38	6,329,450.47
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	188,430.54	.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-2,865,239.43
		TOTAL FUND BALANCE		49,225.84	3,273,646.96
		TOTAL LIABILITIES + FUND BALANCE		49,225.84	3,273,646.96

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-2,856,419.23	30,547,271.58
TOTAL ASSETS			-2,856,419.23	30,547,271.58
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	66,870.19	-24,236.69
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-48,225.16	-147,459.17
TOTAL LIABILITIES			18,645.03	-171,695.86
FUND BALANCE				
36	6302	REVENUES CONTROL	-33,269,882.55	-33,294,731.32
36	7602	EXPENDITURES CONTROL	2,844,082.49	2,919,155.60
36	7603	ENCUMBRANCES	-2,904,058.57	8,117,746.08
36	8735	RESTRICTED-FUTURE CONSTR BG-1	22,285,163.94	.00
36	8737	RESTRICTED - OTHER	10,978,410.32	.00
36	8753	RESERVED FOR ENCUMBRANCES	2,904,058.57	-8,117,746.08
36	8755	PRIOR YEAR ENCUMBRANCES	-11,047,903.66	.00
36	8770	UNRESERVED FUND BALANCE	11,047,903.66	.00
TOTAL FUND BALANCE			2,837,774.20	-30,375,575.72
TOTAL LIABILITIES + FUND BALANCE			2,856,419.23	-30,547,271.58

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	1,110.65	215,117.83
			TOTAL ASSETS	1,110.65	215,117.83
FUND BALANCE					
	40	6302	REVENUES CONTROL	-260,168.92	-6,544,568.30
	40	7602	EXPENDITURES CONTROL	51,359.38	6,329,450.47
	40	8736	RESTRICTED - DEBT SERVICE	207,698.89	.00
			TOTAL FUND BALANCE	-1,110.65	-215,117.83
			TOTAL LIABILITIES + FUND BALANCE	-1,110.65	-215,117.83

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-997,854.53	4,258,786.16
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	-445,012.89	-1,238,066.31
51	6153	ACCOUNTS RECEIVABLE	.00	2,800,457.89
51	6171	INVENTORIES FOR CONSUMPTION	.00	462,072.44
51	6400O	DEFERRED OUTFLOWS OPEB	.00	3,075,067.11
51	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	1,654,135.30
TOTAL ASSETS			-1,442,867.42	11,017,464.59
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-19,918.02	-229,667.64
51	7541O	UNFUNDED PENSION LIAB OPEB	.00	-6,640,504.72
51	7541P	UNFUNDED PENSION LIAB PENSION	.00	-10,185,767.94
51	7700O	DEFERRED INFLOW OPEB	.00	-1,248,016.90
51	7700P	DEFERRED INFLOW PENSION	.00	-279,930.35
TOTAL LIABILITIES			-19,918.02	-18,583,887.55
FUND BALANCE				
51	6302	REVENUES CONTROL	-5,635,454.89	-8,440,460.98
51	7602	EXPENDITURES CONTROL	1,911,994.03	2,381,866.44
51	7603	ENCUMBRANCES	3,653,234.67	4,703,380.61
51	8712	UNRESERVED FUND BALANCE	1,015,152.76	.00
51	8737O	RESTRICTED OPEB	.00	4,681,381.15
51	8737P	RESTRICTED - OTHER	.00	8,943,636.35
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	5,186,246.30	.00
51	8753	RESERVED FOR ENCUMBRANCES	-3,653,234.67	-4,703,380.61
51	8755	PRIOR YEAR ENCUMBRANCES	-1,015,152.76	.00
TOTAL FUND BALANCE			1,462,785.44	7,566,422.96
TOTAL LIABILITIES + FUND BALANCE			1,442,867.42	-11,017,464.59

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 52 After School Care			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-35,349.66	3,475,373.44
52	6153	ACCOUNTS RECEIVABLE	.00	4,442.00
52	64000	DEFERRED OUTFLOWS OPEB	.00	166,941.02
52	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	307,945.85
TOTAL ASSETS			-35,349.66	3,954,702.31
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-6,992.61	-7,490.55
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-4,737.55	-1,863.83
52	7481D	DEFERRED REVENUE	.00	-3,554,106.17
52	75410	UNFUNDED PENSION LIAB OPEB	.00	-450,068.67
52	7541P	UNFUNDED PENSION LIAB PENSION	.00	-1,335,594.87
52	77000	DEFERRED INFLOW OPEB	.00	-139,111.76
52	7700P	DEFERRED INFLOW PENSION	.00	-68,925.01
TOTAL LIABILITIES			-11,730.16	-5,557,160.86
FUND BALANCE				
52	6302	REVENUES CONTROL	-27,346.20	-27,346.20
52	7602	EXPENDITURES CONTROL	74,426.02	110,991.31
52	7603	ENCUMBRANCES	22,657.83	62,098.46
52	8712	UNRESERVED FUND BALANCE	21,899.88	.00
52	87370	RESTRICTED OPEB	.00	407,909.62
52	8737P	RESTRICTED - OTHER	.00	1,110,903.82
52	8753	RESERVED FOR ENCUMBRANCES	-22,657.83	-62,098.46
52	8755	PRIOR YEAR ENCUMBRANCES	-21,899.88	.00
TOTAL FUND BALANCE			47,079.82	1,602,458.55
TOTAL LIABILITIES + FUND BALANCE			35,349.66	-3,954,702.31

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2023 2**

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	.00	-128.00
70	6101	0002	CASH IN BANK	12,310.00	36,117.00
70	6101	0003	CASH IN BANK	.00	2,692.91
70	6101	0007	CASH IN BANK	.00	275,861.63
70	6101	0008	CASH IN BANK	.00	40,121.01
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,137,419.86
TOTAL ASSETS				12,310.00	1,511,426.20
FUND BALANCE					
70	6302		REVENUES CONTROL	-154,203.45	-154,203.45
70	8737		RESTRICTED - OTHER	.00	-1,357,222.75
70	8770		UNRESERVED FUND BALANCE	141,893.45	.00
TOTAL FUND BALANCE				-12,310.00	-1,511,426.20
TOTAL LIABILITIES + FUND BALANCE				-12,310.00	-1,511,426.20

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 8 GOVERNMENTAL ASSET ACCOUNT GRP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	32,735,580.80
80	6211	LAND IMPROVEMENTS	.00	1,096,909.07
80	6212	ACCUMULATED DEPR LAND IMPROV	.00	-406,227.39
80	6221	BUILDINGS & IMPROVEMENTS	.00	910,152,303.97
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-366,415,591.52
80	6231	TECHNOLOGY EQUIPMENT	.00	10,561,408.00
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-8,765,335.13
80	6241	VEHICLES	.00	31,780,157.57
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-23,284,306.32
80	6251	GENERAL EQUIPMENT	.00	4,723,098.01
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-4,218,852.33
80	6261	CONSTRUCTION IN PROGRESS	.00	98,329,813.65
TOTAL ASSETS			.00	686,288,958.38
FUND BALANCE				
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-686,288,958.38
TOTAL FUND BALANCE			.00	-686,288,958.38
TOTAL LIABILITIES + FUND BALANCE			.00	-686,288,958.38

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	317,557.50
81	6232	ACCUMULATED DEPR TECH EQUIP	.00	-211,026.27
81	6241	VEHICLES	.00	215,244.00
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-110,880.21
81	6251	GENERAL EQUIPMENT	.00	13,660,021.65
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-10,401,307.28
TOTAL ASSETS			.00	3,469,609.39
FUND BALANCE				
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-3,469,609.39
TOTAL FUND BALANCE			.00	-3,469,609.39
TOTAL LIABILITIES + FUND BALANCE			.00	-3,469,609.39

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2023 2

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6194	BOND PREMIUM/DISCOUNT	.00	472,791.55
	TOTAL ASSETS		.00	472,791.55
LIABILITIES				
90	6303	AMT AVAILABLE IN DEBT SERVICE	.00	18,880,111.56
90	6304	AMT RETIRE LONG-TERM DEBT	.00	460,450,000.00
90	7443	UNAMORTIZED PREMIUM	.00	-13,846,291.90
90	7455	SHORT-TERM INT PAYABLE (ACCRD)	.00	-4,628,466.18
90	7491	CURRENT BOND OBLIGATIONS	.00	-24,045,000.00
90	7495	CURRENT CAPITAL LEASE (KISTA)	.00	-1,446,601.00
90	7511	NONCURRENT BOND OBLIGATION	.00	-436,405,000.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	15,286,952.44
90	7531	NONCURRENT LEASE (KISTA)	.00	-7,557,116.00
90	7551	COMPENSATED ABSENCES	.00	-7,161,380.47
	TOTAL LIABILITIES		.00	-472,791.55
	TOTAL LIABILITIES + FUND BALANCE		.00	-472,791.55

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