

****FAYETTE COUNTY PRIMARY ****



BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-21,028,651.44	139,760,869.78
10	6102	CASH IN PAYROLL CLEARING ACCT	515,309.84	4,124,694.06
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	1,167,848.46	2,878,629.19
10	6153	ACCOUNTS RECEIVABLE	5,128,347.36	10,057,496.06
10	6171	INVENTORIES FOR CONSUMPTION	.00	2,275,168.63
	TOTAL ASSETS		-14,217,145.78	159,098,357.72
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-992,196.50	-2,768,035.65
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-52,642.48	-5,464,196.42
10	7421P	PCARD LIABILITY	-455,393.01	.00
10	7421PS	PCARD STATEMENT	.00	735.00
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7461M	MEDICARE TAX	.00	-216.29
10	7462U	UNEMPLOYMENT	.85	-619,383.53
10	7462W	WORKERS COMP	333,121.32	-432,531.81
10	7469	LOCAL TAX WITHHELD PAYABLE	258,592.43	-130,525.55
10	7469T	TAX LEVY	-1,761.71	-2,521.79
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-161.32
10	7470A	LIAB DUE - AETNA	6,389.70	-12,733.12
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-46.44	-5,253.51
10	7470BT	ONE AMERICA-21 PAYS	-3.44	-29.24
10	7470C	CHAPTER 13	.00	-344.34
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	.00	-834.44
10	7470D	LIAB DUE - VARIABLE ANNUITY	-30,553.40	-71,771.64
10	7470DT	DENTAL STATE 21 PAYS	-65.34	-353.79
10	7470E	LIAB DUE - VAN KAMPEN	-850.00	-12,389.56
10	7470F	FRINGE MANAGEMENT	-99,624.14	-94,204.36
10	7470FT	FRINGE MANAGEMENT 21 PAY	-89.96	-447.08
10	7470G	GARNISHMENT	-421.48	-10,491.40
10	7470H	CHILD SUPPORT	.00	-690.00
10	7470KA	LIAB DUE-KASA	.00	-24.53
10	7470L	LIAB DUE-LEGAL SHIELD	5.47	-12,501.86
10	7470LT	LIAB DUE-LEGAL SHIELD-21 PAY	-9.68	-82.28
10	7470M	MISCELLANEOUS	-831.83	15,052.17
10	7470P	LIABILITY - PRUDENTIAL LIFE	-18,757.37	-18,757.37
10	7470PI	NATIONWIDE PET INSURANCE	-14,194.92	-554.22
10	7470PT	LIABILITY-GROUP LIFE 21 PAYS	-34.14	-293.91
10	7470Q	LIAB DUE - KY EMPLOYEE	-915.00	-76,880.07
10	7470SA	LIAB DUE-SAMS	.00	66.79
10	7470SE	LIAB DUE-SEQUOYA	7.69	-161.87
10	7470TB	THOROUGHbred 403B	-1,371.00	-2,742.00
10	7470TR	THOROUGHbred ROTH	-50.00	-100.00
10	7470TV	VISION STATE 21 PAYS	-32.12	-144.26
10	7470V	LIABILITY - VISION INSURANCE	215.17	-59,037.44
10	7470VC	LIABILITY-VISION INS CHECK	.00	-78,485.81
10	7470VR	VALIC 457 ROTH	-75.00	-225.00
10	7470VT	VISION INSURANCE 21 PAYS	-12.08	-83.36
10	7470X	BENEFIT PAY - DELTA DENTAL	-51.92	-389.40

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470XT	DENTAL CARE PLUS-21 PAYS	-53.02	-372.34
10	7470XX	BENEFIT PAY - DENTAL CARE PLUS	290.77	-125,608.16
10	7470Y	HUMANA - 2006 PLAN	-820,717.87	-820,844.92
10	7470YD	DENTAL STATE	-108,416.67	-108,416.67
10	7470YT	HUMANA-2006 PLAN 21 PAYS	-269.84	-2,281.93
10	7470YV	VISION STATE	-29,595.67	-29,595.67
10	7474A	KTRS	.00	100,895.91
10	7475A	CLASS RETIRED INS	-7,505.35	-2,189,432.88
10	7481	DEFERRED REVENUE	.00	-224,649.42
10	7491	CURRENT BOND OBLIGATIONS	4.82	-1,165.50
10	7491T	CURRNT BOND OBLIGATIONS 21 PAY	-1.38	-111.73
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,962,101.77
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	1,232.63	-184,313.43
10	7499CT	AFACAN/ACC/HOSP (PRETAX) 21 PA	-103.54	-717.01
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	3,361.23	-502,176.40
10	7499DT	AFA DIS/LIFE/LTC (POST TAX) 21	-226.44	-1,363.51
10	7499EQ	EQUITABLE GROUP ADVISORS	-14,266.34	-29,218.51
10	7499FS	AFA 457(B) (PRE-TAX)	-18,107.00	-36,289.00
10	7499RI	AFA ROTH IRA (POST TAX)	242.00	-42,409.32
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	-20,855.91	-44,634.57
		TOTAL LIABILITIES	-2,086,637.91	-16,107,597.93
FUND BALANCE				
10	6302	REVENUES CONTROL	-19,574,404.74	-497,014,673.51
10	7602	EXPENDITURES CONTROL	35,878,188.43	354,023,913.72
10	7603	ENCUMBRANCES	1,090,522.49	12,530,717.26
10	8753	RESERVED FOR ENCUMBRANCES	-1,090,522.49	-12,530,717.26
		TOTAL FUND BALANCE	16,303,783.69	-142,990,759.79
		TOTAL LIABILITIES + FUND BALANCE	14,217,145.78	-159,098,357.72

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-5,801,319.32	-10,813,373.47
20	6153	ACCOUNTS RECEIVABLE	-15,455.00	-335,488.47
		TOTAL ASSETS	-5,816,774.32	-11,148,861.94
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-1,395,740.83	-2,016,773.92
20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	27,763.66	-2,744,410.82
20	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	42.61
		TOTAL LIABILITIES	-1,367,977.17	-4,761,142.13
FUND BALANCE				
20	6302	REVENUES CONTROL	-643,575.14	-53,239,379.50
20	7602	EXPENDITURES CONTROL	7,828,326.63	69,149,383.57
20	7603	ENCUMBRANCES	148,805.55	10,942,923.11
20	8753	RESERVED FOR ENCUMBRANCES	-148,805.55	-10,942,923.11
20	8755	PRIOR YEAR ENCUMBRANCES	.00	2,783,371.14
20	8770	UNRESERVED FUND BALANCE	.00	-2,783,371.14
		TOTAL FUND BALANCE	7,184,751.49	15,910,004.07
		TOTAL LIABILITIES + FUND BALANCE	5,816,774.32	11,148,861.94

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BALANCE SHEET FOR 2023 10

FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	87,306.91	1,270,965.46
		TOTAL ASSETS	87,306.91	1,270,965.46
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	-15,260.93	-38,953.76
22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	11,838.15	-117,369.49
		TOTAL LIABILITIES	-3,422.78	-156,323.25
FUND BALANCE				
22	6302	REVENUES CONTROL	-234,812.46	-2,339,470.39
22	7602	EXPENDITURES CONTROL	150,928.33	1,224,828.18
22	7603	ENCUMBRANCES	20,961.04	213,739.53
22	8753	RESERVED FOR ENCUMBRANCES	-20,961.04	-213,739.53
		TOTAL FUND BALANCE	-83,884.13	-1,114,642.21
		TOTAL LIABILITIES + FUND BALANCE	-87,306.91	-1,270,965.46

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BALANCE SHEET FOR 2023 10

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	7421	ACCOUNTS PAYABLE	.00	-986.38
		TOTAL LIABILITIES	.00	-986.38
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-77,411.94
25	7602	EXPENDITURES CONTROL	.00	-4,845,450.81
		TOTAL FUND BALANCE	.00	-4,922,862.75
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,923,849.13

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BALANCE SHEET FOR 2023 10

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	.00	-4,027,311.96
		TOTAL FUND BALANCE	.00	-4,027,311.96
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,027,311.96

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BALANCE SHEET FOR 2023 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	90,890.51	9,688,137.02
		TOTAL ASSETS	90,890.51	9,688,137.02
FUND BALANCE				
	32	6302 REVENUES CONTROL	-1,958,828.86	-56,691,731.84
	32	7602 EXPENDITURES CONTROL	1,867,938.35	47,003,594.82
		TOTAL FUND BALANCE	-90,890.51	-9,688,137.02
		TOTAL LIABILITIES + FUND BALANCE	-90,890.51	-9,688,137.02

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BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-3,835,128.39	143,263,271.29
		TOTAL ASSETS	-3,835,128.39	143,263,271.29
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-3,200.00	-177,540.70
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-83,871.60	-1,148,382.85
		TOTAL LIABILITIES	-87,071.60	-1,325,923.55
FUND BALANCE				
36	6302	REVENUES CONTROL	-44,846.54	-187,314,802.59
36	7602	EXPENDITURES CONTROL	3,967,046.53	45,377,454.85
36	7603	ENCUMBRANCES	-3,716,632.75	106,331,217.73
36	8753	RESERVED FOR ENCUMBRANCES	3,716,632.75	-106,331,217.73
		TOTAL FUND BALANCE	3,922,199.99	-141,937,347.74
		TOTAL LIABILITIES + FUND BALANCE	3,835,128.39	-143,263,271.29

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BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	207,698.89
		TOTAL ASSETS	.00	207,698.89
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,867,938.35	-30,289,637.46
40	7602	EXPENDITURES CONTROL	1,867,938.35	30,081,938.57
		TOTAL FUND BALANCE	.00	-207,698.89
		TOTAL LIABILITIES + FUND BALANCE	.00	-207,698.89

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BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	809,427.60	7,401,462.23
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	42,876.51	-1,667,904.22
51	6153	ACCOUNTS RECEIVABLE	.00	2,800,457.89
51	6171	INVENTORIES FOR CONSUMPTION	.00	462,072.44
51	64000	DEFERRED OUTFLOWS OPEB	.00	2,962,383.00
51	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	296,405.70
TOTAL ASSETS			852,304.11	12,259,889.04
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	16,743.69	-197,604.09
51	7421A	ACCT PAYABLE-ACTIVE CARD PAY	2,650.75	.00
51	75410	UNFUNDED PENSION LIAB OPEB	.00	-5,264,009.52
51	7541P	UNFUNDED PENSION LIAB PENSION	.00	-6,637,720.73
51	77000	DEFERRED INFLOW OPEB	.00	-2,732,175.44
51	7700P	DEFERRED INFLOW PENSION	.00	-3,184,314.96
TOTAL LIABILITIES			19,394.44	-18,015,824.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,849,386.21	-30,886,666.16
51	7602	EXPENDITURES CONTROL	1,977,687.66	22,083,169.91
51	7603	ENCUMBRANCES	-699,694.60	2,408,417.62
51	87370	RESTRICTED OPEB	.00	4,901,728.60
51	8737P	RESTRICTED - OTHER	.00	9,657,703.35
51	8753	RESERVED FOR ENCUMBRANCES	699,694.60	-2,408,417.62
TOTAL FUND BALANCE			-871,698.55	5,755,935.70
TOTAL LIABILITIES + FUND BALANCE			-852,304.11	-12,259,889.04

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BALANCE SHEET FOR 2023 10

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-23,328.54	4,148,447.76
52	6153	ACCOUNTS RECEIVABLE	.00	4,442.00
52	64000	DEFERRED OUTFLOWS OPEB	.00	169,448.42
52	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	300,300.14
TOTAL ASSETS			-23,328.54	4,622,638.32
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-3,471.05	-30,180.58
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	4,389.07	-400.24
52	75410	UNFUNDED PENSION LIAB OPEB	.00	-438,568.41
52	7541P	UNFUNDED PENSION LIAB PENSION	.00	-1,315,614.93
52	77000	DEFERRED INFLOW OPEB	.00	-151,896.09
52	7700P	DEFERRED INFLOW PENSION	.00	-85,280.32
TOTAL LIABILITIES			918.02	-2,021,940.57
FUND BALANCE				
52	6302	REVENUES CONTROL	-174,635.46	-5,678,860.31
52	7602	EXPENDITURES CONTROL	197,045.98	1,556,551.37
52	7603	ENCUMBRANCES	-46,638.72	32,559.12
52	87370	RESTRICTED OPEB	.00	406,686.29
52	8737P	RESTRICTED - OTHER	.00	1,114,924.90
52	8753	RESERVED FOR ENCUMBRANCES	46,638.72	-32,559.12
TOTAL FUND BALANCE			22,410.52	-2,600,697.75
TOTAL LIABILITIES + FUND BALANCE			23,328.54	-4,622,638.32

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BALANCE SHEET FOR 2023 10

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	9,031.00	.00
70	6101	0002	CASH IN BANK	-9,031.00	62,173.50
70	6101	0003	CASH IN BANK	.00	9,402.87
70	6101	0007	CASH IN BANK	.00	275,733.63
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,137,419.86
	TOTAL ASSETS			.00	1,504,071.65
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-196,000.91
70	7602		EXPENDITURES CONTROL	.00	49,152.01
70	7603		ENCUMBRANCES	45,216.46	45,216.46
70	8737		RESTRICTED - OTHER	.00	-1,357,222.75
70	8753		RESERVED FOR ENCUMBRANCES	-45,216.46	-45,216.46
	TOTAL FUND BALANCE			.00	-1,504,071.65
TOTAL LIABILITIES + FUND BALANCE				.00	-1,504,071.65

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BALANCE SHEET FOR 2023 10

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	-373,206.89	10,176,907.46
80	6232	ACCUMULATED DEPR TECH EQUIP	361,018.83	-8,393,022.65
80	6241	VEHICLES	.00	31,780,157.57
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-23,284,306.32
80	6251	GENERAL EQUIPMENT	-27,259.06	4,692,734.50
80	6252	ACCUMULATED DEPR GEN EQUIP	26,966.43	-4,188,781.45
80	6261	CONSTRUCTION IN PROGRESS	.00	98,329,813.65
TOTAL ASSETS			-12,480.69	686,276,477.69
FUND BALANCE				
80	6302	REVENUES CONTROL	7,929.45	7,929.45
80	7602	EXPENDITURES CONTROL	4,551.24	4,551.24
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-686,288,958.38
TOTAL FUND BALANCE			12,480.69	-686,276,477.69
TOTAL LIABILITIES + FUND BALANCE			12,480.69	-686,276,477.69

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FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-5,118.50	312,439.00
81	6232	ACCUMULATED DEPR TECH EQUIP	4,594.47	-206,431.80
81	6241	VEHICLES	.00	215,244.00
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-110,880.21
81	6251	GENERAL EQUIPMENT	-1,057.00	13,658,964.65
81	6252	ACCUMULATED DEPR GEN EQUIP	1,057.00	-10,400,250.28
TOTAL ASSETS			-524.03	3,469,085.36
FUND BALANCE				
81	6302	REVENUES CONTROL	174.68	174.68
81	7602	EXPENDITURES CONTROL	349.35	349.35
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-3,469,609.39
TOTAL FUND BALANCE			524.03	-3,469,085.36
TOTAL LIABILITIES + FUND BALANCE			524.03	-3,469,085.36

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BALANCE SHEET FOR 2023 10

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 **