

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2024 10**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-10,720,502.93	92,244,894.67
10	6102	CASH IN PAYROLL CLEARING ACCT	-13,360,932.46	-7,303,314.66
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	12,878,542.51
10	6139	RECEIVABLE FROM FOOD SVC FND	1,700,436.99	3,038,559.45
10	6153	ACCOUNTS RECEIVABLE	99,526.05	4,264,571.75
10	6171	INVENTORIES FOR CONSUMPTION	-19,920.70	2,275,972.02
TOTAL ASSETS			-22,301,393.05	107,400,725.74
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	53,725.87	-166,007.83
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-57,526.86	-431,141.34
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7461M	MEDICARE TAX	1,259.26	1,042.97
10	7462U	UNEMPLOYMENT	.00	-21,816.64
10	7462W	WORKERS COMP	-294,714.99	-1,090,572.86
10	7469	LOCAL TAX WITHHELD PAYABLE	-137,122.59	-549,446.75
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-161.32
10	7470A	LIAB DUE - AETNA	.00	-6,134.06
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	.00	235.46
10	7470BT	ONE AMERICA-21 PAYS	-3.44	-29.24
10	7470CC	CRITICAL CARE ONE DIGITAL POST	136.68	64.30
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	30,050.01	29,184.35
10	7470CP	CHUBB PERM LIFE/TLC ONE-DIGITA	-9,955.04	-40,005.05
10	7470D	LIAB DUE - VARIABLE ANNUITY	15.00	-27,380.40
10	7470DD	DELTA DENTAL	-1.98	-144,913.04
10	7470DG	BRELLA-ONE DIGITAL	.00	-11,736.98
10	7470DT	DENTAL STATE 21 PAYS	-46.42	-399.30
10	7470DV	DELTA VISION	61.57	-729.57
10	7470E	LIAB DUE - VAN KAMPEN	.00	-6,537.00
10	7470F	FRINGE MANAGEMENT	216.65	-107,089.12
10	7470FT	FRINGE MANAGEMENT 21 PAY	-63.30	-538.05
10	7470G	GARNISHMENT	-377.91	-4,106.84
10	7470H	CHILD SUPPORT	.00	317.32
10	7470KA	LIAB DUE-KASA	.00	-3,061.51
10	7470KD	KY DEF COMP-ROTH 457	-2,705.00	-25,402.50
10	7470KP	LIAB DUE-PROF ED OF FAYETTE	.00	-5,759.52
10	7470L	LIAB DUE-LEGAL SHIELD	83.30	-8,048.35
10	7470LT	LIAB DUE-LEGAL SHIELD-21 PAY	-8.40	-73.82
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	.00	-1,925.00
10	7470M	MISCELLANEOUS	232.16	7,453.57
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	.00	-629.70
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	1.05	-8,868.66
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	-107.33	-17,786.40
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	1.75	-2,693.54
10	7470P	LIABILITY - PRUDENTIAL LIFE	72.91	-23,550.88
10	7470PI	NATIONWIDE PET INSURANCE	96.98	-4,767.33
10	7470PT	LIABILITY-GROUP LIFE 21 PAYS	-8.26	-71.56
10	7470Q	LIAB DUE - KY EMPLOYEE	2,630.00	-64,469.47
10	7470S7	SECURITY BENEFIT 457	-1,020.00	-5,490.00

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470SB	SECURITY BENEFIT 403b	-300.00	-1,800.00
10	7470SE	LIAB DUE-SEQUOYA	.00	-149.94
10	7470TB	THOROUGHbred 403B	.00	-1,896.00
10	7470TR	THOROUGHbred ROTH	.00	-50.00
10	7470TV	VISION STATE 21 PAYS	-33.74	-287.71
10	7470V	LIABILITY - VISION INSURANCE	.00	10,007.55
10	7470VC	LIABILITY-VISION INS CHECK	.00	-69,197.60
10	7470VR	VALIC 457 ROTH	.00	-200.00
10	7470VT	VISION INSURANCE 21 PAYS	-6.10	-51.85
10	7470X	BENEFIT PAY - DELTA DENTAL	-81.12	-689.52
10	7470XT	DENTAL CARE PLUS-21 PAYS	-30.78	-287.73
10	7470XX	BENEFIT PAY - DENTAL CARE PLUS	.00	-3,497.98
10	7470Y	HUMANA - 2006 PLAN	-1,185.06	-866,073.32
10	7470YD	DENTAL STATE	-79.02	-116,042.59
10	7470YT	HUMANA-2006 PLAN 21 PAYS	-205.08	-1,728.19
10	7470YV	VISION STATE	-64.54	-33,333.27
10	7471	FEDERAL TAX WITHHELD PAYABLE	7,594.69	7,594.69
10	7472	FICA WITHHELD PAYABLE	4,858.54	4,858.54
10	7473	STATE TAX WITHHELD PAYABLE	356.80	356.80
10	7474A	KTRS	1,203.88	416,735.53
10	7475A	CLASS RETIRED INS	-13,974.78	-2,127,418.52
10	7481	DEFERRED REVENUE	.00	-174,649.38
10	7491	CURRENT BOND OBLIGATIONS	17.27	-1,066.89
10	7491T	CURRNT BOND OBLIGATIONS 21 PAY	-60.00	-510.00
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,905,933.45
10	7499	OTHER CURRENT LIABILITIES	-46,944.99	.04
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	734.82	-207,135.26
10	7499CT	AFACAN/ACC/HOSP (PRETAX) 21 PA	-44.24	-352.89
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	3,960.63	-389,821.72
10	7499DT	AFA DIS/LIFE/LTC (POST TAX) 21	-92.92	-757.17
10	7499EQ	EQUITABLE GROUP ADVISORS	.00	-19,081.50
10	7499FS	AFA 457(B) (PRE-TAX)	.00	-16,819.00
10	7499RI	AFA ROTH IRA (POST TAX)	80.00	-50,178.12
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	.00	-15,383.33
TOTAL LIABILITIES			-459,374.07	-8,348,952.28
FUND BALANCE				
10	6302	REVENUES CONTROL	-21,005,608.05	-485,973,315.64
10	7602	EXPENDITURES CONTROL	43,766,375.17	386,921,542.18
10	7603	ENCUMBRANCES	-1,451,569.31	6,737,802.10
10	8753	RESERVED FOR ENCUMBRANCES	1,451,569.31	-6,737,802.10
TOTAL FUND BALANCE			22,760,767.12	-99,051,773.46
TOTAL LIABILITIES + FUND BALANCE			22,301,393.05	-107,400,725.74

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-3,043,713.49	7,176,352.70
	20	6153	ACCOUNTS RECEIVABLE	550.00	-134,201.38
		TOTAL ASSETS		-3,043,163.49	7,042,151.32
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-12,878,542.51
	20	7421	ACCOUNTS PAYABLE	-172,461.11	-172,461.11
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	76,893.62	-364,441.55
		TOTAL LIABILITIES		-95,567.49	-13,415,445.17
FUND BALANCE					
	20	6302	REVENUES CONTROL	-4,001,862.80	-72,728,135.57
	20	7602	EXPENDITURES CONTROL	7,140,593.78	79,101,429.42
	20	7603	ENCUMBRANCES	-746,522.26	6,826,063.74
	20	8753	RESERVED FOR ENCUMBRANCES	746,522.26	-6,826,063.74
		TOTAL FUND BALANCE		3,138,730.98	6,373,293.85
		TOTAL LIABILITIES + FUND BALANCE		3,043,163.49	-7,042,151.32

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	83,257.24	1,530,727.09
	22	6130	INTERFUND RECEIVABLES	.00	230,679.75
		TOTAL ASSETS		83,257.24	1,761,406.84
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-8,961.14	-10,680.20
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	-41,714.32	-109,453.29
	22	7481D	DEFERRED REVENUE	.00	-5,921,022.55
		TOTAL LIABILITIES		-50,675.46	-6,041,156.04
FUND BALANCE					
	22	6302	REVENUES CONTROL	-845,443.33	2,494,261.63
	22	7602	EXPENDITURES CONTROL	812,861.55	1,785,487.57
	22	7603	ENCUMBRANCES	192,875.31	410,573.62
	22	8753	RESERVED FOR ENCUMBRANCES	-192,875.31	-410,573.62
		TOTAL FUND BALANCE		-32,581.78	4,279,749.20
		TOTAL LIABILITIES + FUND BALANCE		-83,257.24	-1,761,406.84

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	5,508,334.02
	25	6153	ACCOUNTS RECEIVABLE	.00	230,679.75
		TOTAL ASSETS		.00	5,739,013.77
LIABILITIES					
	25	7400	INTERFUND PAYABLES	.00	-230,679.75
	25	7421	ACCOUNTS PAYABLE	.00	-4,641.41
	25	7481D	DEFERRED REVENUE	.00	-888,921.55
		TOTAL LIABILITIES		.00	-1,124,242.71
FUND BALANCE					
	25	7602	EXPENDITURES CONTROL	.00	-4,614,771.06
		TOTAL FUND BALANCE		.00	-4,614,771.06
		TOTAL LIABILITIES + FUND BALANCE		.00	-5,739,013.77

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BALANCE SHEET FOR 2024 10

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-25,094.00	-1,807,479.28
			TOTAL ASSETS	-25,094.00	-1,807,479.28
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,968,296.00
	31	7602	EXPENDITURES CONTROL	25,094.00	3,775,775.28
			TOTAL FUND BALANCE	25,094.00	1,807,479.28
			TOTAL LIABILITIES + FUND BALANCE	25,094.00	1,807,479.28

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 320 BUILDING FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-7,552,112.44	25,971,667.67
		TOTAL ASSETS		-7,552,112.44	25,971,667.67
FUND BALANCE					
	32	6302	REVENUES CONTROL	-374,081.71	-55,288,202.84
	32	7602	EXPENDITURES CONTROL	7,926,194.15	31,285,666.51
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,969,131.34
		TOTAL FUND BALANCE		7,552,112.44	-25,971,667.67
		TOTAL LIABILITIES + FUND BALANCE		7,552,112.44	-25,971,667.67

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BALANCE SHEET FOR 2024 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-5,822,522.16	81,664,868.54
		TOTAL ASSETS	-5,822,522.16	81,664,868.54
LIABILITIES				
	36	7421 ACCOUNTS PAYABLE	11,640.00	.00
	36	7421A ACCT PAYABLE-ACTIVE CARD PAY	75,997.78	-360,295.11
		TOTAL LIABILITIES	87,637.78	-360,295.11
FUND BALANCE				
	36	6302 REVENUES CONTROL	-113,512.75	-126,595,885.60
	36	7602 EXPENDITURES CONTROL	5,848,397.13	45,291,312.17
	36	7603 ENCUMBRANCES	-5,478,293.82	56,170,830.47
	36	8753 RESERVED FOR ENCUMBRANCES	5,478,293.82	-56,170,830.47
		TOTAL FUND BALANCE	5,734,884.38	-81,304,573.43
		TOTAL LIABILITIES + FUND BALANCE	5,822,522.16	-81,664,868.54

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	2,866,236.12	-4,395,105.35
			TOTAL ASSETS	2,866,236.12	-4,395,105.35
FUND BALANCE					
	40	6302	REVENUES CONTROL	-7,926,194.15	-31,493,365.40
	40	7602	EXPENDITURES CONTROL	5,059,958.03	35,888,470.75
			TOTAL FUND BALANCE	-2,866,236.12	4,395,105.35
			TOTAL LIABILITIES + FUND BALANCE	-2,866,236.12	4,395,105.35

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	2,104,502.33	6,704,621.39
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	-1,345,764.09	-3,135,094.98
51	6153	ACCOUNTS RECEIVABLE	.00	105,443.33
51	6171	INVENTORIES FOR CONSUMPTION	.00	515,410.39
51	6400O	DEFERRED OUTFLOWS OPEB	.00	3,096,718.98
51	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	2,732,494.58
TOTAL ASSETS			758,738.24	10,024,605.69
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	108,461.04	-142,700.97
51	7541O	UNFUNDED PENSION LIAB OPEB	.00	-5,645,126.35
51	7541P	UNFUNDED PENSION LIAB PENSION	.00	-9,699,225.67
51	7700O	DEFERRED INFLOW OPEB	.00	-2,896,574.35
51	7700P	DEFERRED INFLOW PENSION	.00	-2,433,962.51
TOTAL LIABILITIES			108,461.04	-20,817,589.85
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,986,835.18	-27,085,786.57
51	7602	EXPENDITURES CONTROL	2,119,635.90	23,033,095.41
51	7603	ENCUMBRANCES	-623,561.24	3,083,178.83
51	8737O	RESTRICTED OPEB	.00	5,312,908.36
51	8737P	RESTRICTED - OTHER	.00	9,532,766.96
51	8753	RESERVED FOR ENCUMBRANCES	623,561.24	-3,083,178.83
TOTAL FUND BALANCE			-867,199.28	10,792,984.16
TOTAL LIABILITIES + FUND BALANCE			-758,738.24	-10,024,605.69

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	246,046.50	4,538,364.76
52	6153	ACCOUNTS RECEIVABLE	.00	4,442.00
52	64000	DEFERRED OUTFLOWS OPEB	.00	199,890.94
52	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	394,325.35
TOTAL ASSETS			246,046.50	5,137,023.05
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,885.82	-1,885.82
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-2,287.07	-1,822.62
52	75410	UNFUNDED PENSION LIAB OPEB	.00	-451,818.43
52	7541P	UNFUNDED PENSION LIAB PENSION	.00	-1,460,133.32
52	77000	DEFERRED INFLOW OPEB	.00	-157,500.77
52	7700P	DEFERRED INFLOW PENSION	.00	-56,319.12
TOTAL LIABILITIES			-4,172.89	-2,129,480.08
FUND BALANCE				
52	6302	REVENUES CONTROL	-374,999.73	-6,994,598.08
52	7602	EXPENDITURES CONTROL	133,126.12	2,455,499.76
52	7603	ENCUMBRANCES	49,031.49	75,941.35
52	87370	RESTRICTED OPEB	.00	421,452.59
52	8737P	RESTRICTED - OTHER	.00	1,110,102.76
52	8753	RESERVED FOR ENCUMBRANCES	-49,031.49	-75,941.35
TOTAL FUND BALANCE			-241,873.61	-3,007,542.97
TOTAL LIABILITIES + FUND BALANCE			-246,046.50	-5,137,023.05

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BALANCE SHEET FOR 2024 10

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	.00	26,502.95
70	6101	0002	CASH IN BANK	.00	14,403.50
70	6101	0003	CASH IN BANK	.00	821.45
70	6101	0007	CASH IN BANK	.00	288,025.41
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,207,807.09
TOTAL ASSETS				.00	1,556,902.19
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-377,902.10
70	7602		EXPENDITURES CONTROL	.00	14,403.50
70	8737		RESTRICTED - OTHER	.00	-1,207,807.09
70	8755		PRIOR YEAR ENCUMBRANCES	.00	14,403.50
TOTAL FUND BALANCE				.00	-1,556,902.19
TOTAL LIABILITIES + FUND BALANCE				.00	-1,556,902.19

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 8 GOVERNMENTAL ASSET ACCOUNT GRP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	42,954,950.80
80	6211	LAND IMPROVEMENTS	.00	1,096,909.07
80	6212	ACCUMULATED DEPR LAND IMPROV	.00	-469,495.94
80	6221	BUILDINGS & IMPROVEMENTS	.00	935,042,751.62
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-391,071,531.33
80	6231	TECHNOLOGY EQUIPMENT	-311,564.01	7,948,410.31
80	6232	ACCUMULATED DEPR TECH EQUIP	310,446.47	-6,597,947.31
80	6241	VEHICLES	.00	34,872,304.53
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-23,927,586.07
80	6251	GENERAL EQUIPMENT	-38,337.55	4,923,954.16
80	6252	ACCUMULATED DEPR GEN EQUIP	38,337.55	-4,050,378.17
80	6261	CONSTRUCTION IN PROGRESS	.00	123,869,529.67
TOTAL ASSETS			-1,117.54	724,591,871.34
FUND BALANCE				
80	6302	REVENUES CONTROL	593.62	4,844.00
80	7602	EXPENDITURES CONTROL	523.92	4,436.06
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-724,601,151.40
TOTAL FUND BALANCE			1,117.54	-724,591,871.34
TOTAL LIABILITIES + FUND BALANCE			1,117.54	-724,591,871.34

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2024 10

FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	-59,802.71	248,369.21
81	6232	ACCUMULATED DEPR TECH EQUIP	59,662.91	-178,447.49
81	6241	VEHICLES	.00	215,244.00
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-153,929.01
81	6251	GENERAL EQUIPMENT	-28,422.34	14,202,753.48
81	6252	ACCUMULATED DEPR GEN EQUIP	23,837.16	-11,217,858.16
TOTAL ASSETS			-4,724.98	3,116,132.03
FUND BALANCE				
81	6302	REVENUES CONTROL	3,775.45	3,775.45
81	7602	EXPENDITURES CONTROL	949.53	949.53
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-3,120,857.01
TOTAL FUND BALANCE			4,724.98	-3,116,132.03
TOTAL LIABILITIES + FUND BALANCE			4,724.98	-3,116,132.03

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BALANCE SHEET FOR 2024 10

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6194	BOND PREMIUM/DISCOUNT	.00	424,116.16
	TOTAL ASSETS		.00	424,116.16
LIABILITIES				
90	6303	AMT AVAILABLE IN DEBT SERVICE	.00	28,597,035.59
90	6304	AMT RETIRE LONG-TERM DEBT	.00	559,995,000.00
90	7443	UNAMORTIZED PREMIUM	.00	-18,162,077.49
90	7455	SHORT-TERM INT PAYABLE (ACCRD)	.00	-5,251,309.41
90	7491	CURRENT BOND OBLIGATIONS	.00	-27,695,000.00
90	7495	CURRENT CAPITAL LEASE (KISTA)	.00	-1,792,992.00
90	7511	NONCURRENT BOND OBLIGATION	.00	-532,300,000.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	13,242,504.20
90	7531	NONCURRENT LEASE (KISTA)	.00	-8,982,128.00
90	7551	COMPENSATED ABSENCES	.00	-8,075,149.05
	TOTAL LIABILITIES		.00	-424,116.16
	TOTAL LIABILITIES + FUND BALANCE		.00	-424,116.16

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