

GENERAL FUND (1)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	76,776,828.56
CASH IN PAYROLL CLEARING ACCT	7,819,929.28
PETTY CASH ACCOUNT	2,400.00
RECEIVABLE FROM FOOD SVC FND	460,141.16
ACCOUNTS RECEIVABLE	5,208,789.30
INVENTORIES FOR CONSUMPTION	1,041,840.74
Prepaid Expenses	5,853.90
TOTAL ASSETS	91,315,782.94
LIABILITIES	
ACCOUNTS PAYABLE	-461,845.29
MEDICARE TAX	225,677.41
UNITED WAY	-5,234.03
MISCELLANEOUS	1,337.70
ACCRUED EXPEND & PAYROLL WITH	-1,970,940.56
ACCR SALARIES & BENEFIT PAYABLE	-11,650,809.16
KENTUCKY ED ASSOCIATION DUES	69.94
CLASSIFIED RETIRE INSURANCE	-1,929.22
KENTUCY TEACHER RETIREMENT	-47,867.96
TAX LEVY	307.12
CHILD SUPPORT	-10,645.80
LOCAL TAX WITHHELD PAYABLE	-80,284.08
Local Taxes Franklin County	-3,557.26
FEDERAL TAX WITHHELD PAYABLE	697,845.39
FICA WITHHELD PAYABLE	274,856.82
STATE TAX WITHHELD PAYABLE	561,043.38
WORKERS COMPENSATION LIABILITY	-1,319,391.15
GARNISHMENT	-139.66
UNEMPLOYMENT	-418.36
BENEFIT PAYABLE - AETNA	-13,278.06
BENEFIT PAYABLE - VARIABLE ANN	58,108.14
BENEFIT PAYABLE - VAN KAPEN	-6,443.91
LIABILITY - PRUDENTIAL LIFE	-2,306.39
BENEFIT PAYABLE - IDS LIFE INS	-41.00
BENEFIT PAYABLE - JEFFERSON PI	-125.00
BENEFIT PAYABLE - KENTUCKY EM	-20,900.00
LIABILITY - VISION	-7,417.70
CREDIT UNION	-924,649.98
CLASSIFIED RETIREMENT INSURAN	-7,427.77
HUMANA - 2006 PLAN	-995,176.82
Fring Management Benefits	-40,553.75
Disability and Life Insurance	-68,530.01
BENEFIT PAYABLE DELTA PREM CAF	-102,626.90
CURRENT PORT OF ACC SICK LEAVE	-1,390,483.55
KY Education Savings Plan Trst	-1,410.00
OTHER CURRENT LIABILITIES	-54,713.67
TOTAL LIABILITIES	-17,369,901.14
FUND BALANCE	

GENERAL FUND (1)	ACCOUNT BALANCE

PRIOR YEAR ENCUMBRANCES	-6,476,023.50
RESTRICTED FOR SICK LV PAYABLE	-6,000,000.00
RESTRICTED FOR FUTURE CONSTRU	-13,015,545.00
OTHER RESTRICTED FUND BALANCES	-5,029,059.44
UNRESERVED FUND BALANCE	-43,425,253.86
TOTAL FUND BALANCE FOR FUND 1	-73,945,881.80

SPECIAL REVENUE (2)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	-5,682,766.97
ACCOUNTS RECEIVABLE	9,787,946.89
TOTAL ASSETS	4,105,179.92
LIABILITIES	
ACCOUNTS PAYABLE	566,071.96
ACCR SALARIES & BENEFIT PAYABLE	-1,045,073.06
TOTAL LIABILITIES	-479,001.10
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-872,271.59
UNRESERVED FUND BALANCE	-2,753,907.23
TOTAL FUND BALANCE FOR FUND 2	-3,626,178.82

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE

ASSETS	
ACCOUNTS RECEIVABLE	820.52
TOTAL ASSETS	820.52
FUND BALANCE	
RESTRICTED FOR KSFCC ESCROW	4,846.84
UNRESERVED FUND BALANCE	-5,667.36
TOTAL FUND BALANCE FOR FUND 320	-820.52

CONSTRUCTION FUND (360)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	76,925,038.36
ACCOUNTS RECEIVABLE	755,254.09
TOTAL ASSETS	77,680,292.45
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-48,705,209.31
UNRESERVED FUND BALANCE	-28,975,083.14
TOTAL FUND BALANCE FOR FUND 360	-77,680,292.45

	ACCOUNT BALANCE

DEBT SERVICE FUND (400)	
ASSETS	
Prepaid Expenses	325,561.65
TOTAL ASSETS	325,561.65
FUND BALANCE	
UNRESERVED FUND BALANCE	-325,561.65
TOTAL FUND BALANCE FOR FUND 400	-325,561.65

FOOD SERVICE FUND (51)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	2,648,180.67
PETTY CASH	400.00
INTERFUND RECEIVABLES	-460,141.16
INVENTORIES FOR CONSUMPTION	393,086.84
TOTAL ASSETS	2,581,526.35
LIABILITIES	
ACCOUNTS PAYABLE	-80.00
TOTAL LIABILITIES	-80.00
FUND BALANCE	
UNRESERVED FUND BALANCE	-2,581,446.35
TOTAL FUND BALANCE FOR FUND 51	-2,581,446.35

	ACCOUNT BALANCE
After School Care (52)	

ASSETS	
CASH IN BANK	167,538.95
TOTAL ASSETS	167,538.95
LIABILITIES	
ACCOUNTS PAYABLE	-2,830.11
TOTAL LIABILITIES	-2,830.11
FUND BALANCE	
UNRESERVED FUND BALANCE	-164,708.84
TOTAL FUND BALANCE FOR FUND 52	-164,708.84

TRUST/AGENCY FUNDS (7000)	ACCOUNT BALANCE

ASSETS	
CASH IN BANK	-16,783.22
CASH IN BANK	210,183.07
CASH IN BANK	297,148.35
CASH IN BANK	15,884.51
CASH IN BANK	39,937.40
CASH IN BANK	10,757.99
CASH IN BANK	93,632.85
INVESTMENTS	379,500.06
INVESTMENTS	674,655.30
ACCOUNTS RECEIVABLE	6,689.18
ACCOUNTS RECEIVABLE	1,683.87
TOTAL ASSETS	1,713,289.36
LIABILITIES	
ACCOUNTS PAYABLE	-1,705.00
TOTAL LIABILITIES	-1,705.00
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-4,102.50
OTHER RESTRICTED FUND BALANCES	-1,348,982.23
UNRESERVED FUND BALANCE	-358,499.63
TOTAL FUND BALANCE FOR FUND 7000	-1,711,584.36

GOVERNMENTAL ASSET ACCOUNT GRP (8)	ACCOUNT BALANCE

ASSETS	
LAND	6,671,296.58
BUILDINGS	320,084,699.86
ACCUMULATED DEPR - BUILDINGS	-149,688,075.91
TECHNOLOGY EQUIPMENT - KETS	20,739,580.82
ACCUMULATED DEPR TECH EQUIP	-13,516,219.29
MACHINERY & EQUIPMENT-NON KETS	14,784,739.04
ACCUMULATED DEPR-VEHICLES	-6,090,460.51
GENERAL EQUIPMENT	6,503,831.83
ACCUMULATED DEPR GEN EQUIP	-4,049,196.94
CONSTRUCTION IN PROGRESS	93,627,216.80
TOTAL ASSETS	289,067,412.28
FUND BALANCE	
INVESTMENTS IN GOV'T ASSETS	-289,067,412.28
TOTAL FUND BALANCE FOR FUND 8	-289,067,412.28

FOOD SERVICE ASSET ACCOUNT (81)	ACCOUNT BALANCE

ASSETS	
TECHNOLOGY EQUIPMENT	422,834.74
ACCUMULATED DEPR TECH EQUIP	-336,760.39
GENERAL EQUIPMENT	8,564,092.97
ACCUMULATED DEPR GEN EQUIP	-5,195,811.19
TOTAL ASSETS	3,454,356.13
FUND BALANCE	
INVESTMENTS IN BUS TYPE ASSETS	-3,454,356.13
TOTAL FUND BALANCE FOR FUND 81	-3,454,356.13

LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE

LIABILITIES	
DEBT SERVICE FUNDS	5,254,619.00
RETIREMENT OF GEN LONG-TERM DE	188,121,406.00
OTHER CURRENT LIABILITIES	-3,006,025.00
BONDS PAYABLE (LONG TERM)	-188,121,406.00
GAIN/LOSS DEBT REFUNDING	2,403,015.00
LEASE OBLIGATIONS	-4,280,769.00
COMPENSATED ABSENCES	-1,439,342.00
OTHER LONG TERM LIABILITIES	1,068,502.00
TOTAL LIABILITIES	.00

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|Fayette County Public Schools PRIMARY
|BALANCE SHEET REPORT FOR FY2009

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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