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**FAYETTE COUNTY PRIMARY **
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	72,674,201.43
CASH IN PAYROLL CLEARING ACCT	18,887,822.38
PETTY CASH ACCOUNT	1,500.00
RECEIVABLE FROM FOOD SVC FND	5,685,674.04
ACCOUNTS RECEIVABLE	24,042.20
INVENTORIES FOR CONSUMPTION	2,398,609.20
TOTAL ASSETS	99,671,849.25
LIABILITIES	
ACCOUNTS PAYABLE	-602,749.09
ACCT PAYABLE-ACTIVE CARD PAY	-1,532,897.41
ACCR SALARIES & BENEFIT PAYABLE	-21,830,503.09
HEALTH INS EMPLOYER COST	-622.45
MEDICARE TAX	-99,519.90
UNEMPLOYMENT	-1,122,497.14
LOCAL TAX WITHHELD PAYABLE	-549,274.31
LIAB DUE - AETNA	-85,813.91
PAYROLL DEDUCTIONS-ONE AMERICA	-13,784.27
ONE AMERICA-21 PAYS	-4.01
CHAPTER 13	-100.00
CHUBB PERMANENT TERM LIFE LTC	-3,866.15
LIAB DUE - VARIABLE ANNUITY	-281,516.21
DENTAL STATE 21 PAYS	-544.77
LIAB DUE - VAN KAMPEN	-20,396.60
FRINGE MANAGEMENT	-218,032.14
FRINGE MANAGEMENT 21 PAY	-343.74
GARNISHMENT	-2,166.79
CHILD SUPPORT	-782.83
LIAB DUE-LEGAL SHIELD	-17,427.33
LIAB DUE-LEGAL SHIELD-21 PAY	-62.82
MISCELLANEOUS	2,819.04
LIABILITY - PRUDENTIAL LIFE	-19,564.65
NATIONWIDE PET INSURANCE	-4,302.73
LIABILITY-GROUP LIFE 21 PAYS	-137.22
LIAB DUE - KY EMPLOYEE	-568,158.90
VISION STATE 21 PAYS	-231.29
LIABILITY - VISION INSURANCE	-70,871.02
LIABILITY-VISION INS CHECK	-72,986.57
VISION INSURANCE 21 PAYS	44.01
DENTAL CARE PLUS-21 PAYS	-670.73
BENEFIT PAY - DENTAL CARE PLUS	-291,371.90
HUMANA - 2006 PLAN	-1,013,894.04
DENTAL STATE	-92,635.55
HUMANA-2006 PLAN 21 PAYS	-4,620.76
VISION STATE	-25,412.83
FEDERAL TAX WITHHELD PAYABLE	-309,996.38
FICA WITHHELD PAYABLE	-41,287.80
STATE TAX WITHHELD PAYABLE	-140,345.78
KTRS	-822,018.69
CLASS RETIRED INS	-54,124.93

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GENERAL FUND (1)	ACCOUNT BALANCE
DEFERRED REVENUE	-274,649.46
CURRENT BOND OBLIGATIONS	-3,209.34
CURRENT BOND OBLIGATIONS 21 PAY	-14.49
CURRENT PORT OF ACC SICK LEAVE	-1,822,927.01
AFA CAN/ACC/HOSP GAP (PRETAX)	-373,985.28
AFACAN/ACC/HOSP (PRETAX) 21 PA	76.73
AFA DIS/LIFE/LTC (POST TAX)	-976,696.88
AFA DIS/LIFE/LTC (POST TAX) 21	-539.31
EQUITABLE GROUP ADVISORS	-3,238.00
AFA 457(B) (PRE-TAX)	-194,365.19
AFA ROTH IRA (POST TAX)	-88,587.03
OTHER CURR LIA-TPA LIABILITY	-40,008.47
AFA 403(B) (PRE-TAX)	-66,668.84
TOTAL LIABILITIES	-33,757,486.25
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-3,187,119.64
UNRESERVED FUND BALANCE	-62,727,243.36
TOTAL FUND BALANCE FOR FUND 1	-65,914,363.00

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-13,705,673.53
ACCOUNTS RECEIVABLE	20,456,351.07
TOTAL ASSETS	6,750,677.54
LIABILITIES	
ACCOUNTS PAYABLE	-168,674.15
ACCT PAYABLE-ACTIVE CARD PAY	-690,848.14
DEFERRED REVENUE	-5,891,155.25
TOTAL LIABILITIES	-6,750,677.54
FUND BALANCE	
ENCUMBRANCES	12,198.16
RESTRICTED - OTHER	-5,363,681.04
RESERVED FOR ENCUMBRANCES	-12,198.16
UNRESERVED FUND BALANCE	5,363,681.04
TOTAL FUND BALANCE FOR FUND 2	.00

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DIST ACTIVITY ACCOUNT (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	342,059.83
INTERFUND RECEIVABLES	4,788,137.55
TOTAL ASSETS	5,130,197.38
LIABILITIES	
ACCOUNTS PAYABLE	-1,346.34
ACCT PAY-ACTIVE CARD PAY ACI	-11,830.68
DEFERRED REVENUE	-5,093,815.86
TOTAL LIABILITIES	-5,106,992.88
FUND BALANCE	
RESTRICTED - OTHER	-39,425.25
UNRESERVED FUND BALANCE	16,220.75
TOTAL FUND BALANCE FOR FUND 22	-23,204.50

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SCHOOL ACTIVITY FUND (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,374,109.16
ACCOUNTS RECEIVABLE	416,775.72
TOTAL ASSETS	4,790,884.88
LIABILITIES	
INTERFUND PAYABLES	-4,788,137.55
ACCOUNTS PAYABLE	-2,747.33
TOTAL LIABILITIES	-4,790,884.88
FUND BALANCE	
RESTRICTED - OTHER	3,929,852.84
UNRESERVED FUND BALANCE	-3,929,852.84
TOTAL FUND BALANCE FOR FUND 25	.00

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,060,419.96
TOTAL ASSETS	1,060,419.96
FUND BALANCE	
RESTRICTED - OTHER	-1,060,419.96
TOTAL FUND BALANCE FOR FUND 310	-1,060,419.96

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,865,239.43
TOTAL ASSETS	2,865,239.43
FUND BALANCE	
RESTRICTED - OTHER	-2,865,239.43
TOTAL FUND BALANCE FOR FUND 320	-2,865,239.43

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	59,499,440.83
TOTAL ASSETS	59,499,440.83
LIABILITIES	
ACCOUNTS PAYABLE	-3,231,178.73
ACCT PAYABLE-ACTIVE CARD PAY	-631,940.79
TOTAL LIABILITIES	-3,863,119.52
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-17,681,985.96
RESTRICTED - OTHER	-37,954,335.35
TOTAL FUND BALANCE FOR FUND 360	-55,636,321.31

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	207,698.90
TOTAL ASSETS	207,698.90
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-207,698.90
TOTAL FUND BALANCE FOR FUND 400	-207,698.90

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,328,236.22
PETTY CASH ACCOUNT	5,012.00
INTERFUND RECEIVABLES	-5,685,674.04
ACCOUNTS RECEIVABLE	1,968,761.98
INVENTORIES FOR CONSUMPTION	489,337.36
DEFERRED OUTFLOWS OPEB	1,903,059.24
DEFERRED OUTFLOWS PENSION LIB	2,146,458.76
TOTAL ASSETS	5,155,191.52
LIABILITIES	
UNFUNDED PENSION LIAB OPEB	-4,853,608.02
UNFUNDED PENSION LIAB PENSION	-8,496,020.77
DEFERRED INFLOW OPEB	-1,564,643.91
DEFERRED INFLOW PENSION	-564,390.94
TOTAL LIABILITIES	-15,478,663.64
FUND BALANCE	
RESTRICTED OPEB	4,221,127.33
RESTRICTED - OTHER	7,208,018.31
RESTRICTED-NEW ASSETS(FD SVC)	-1,105,673.52
TOTAL FUND BALANCE FOR FUND 51	10,323,472.12

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After School Care (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,717,436.12
DEFERRED OUTFLOWS OPEB	148,847.82
DEFERRED OUTFLOWS PENSION LIB	326,078.83
TOTAL ASSETS	2,192,362.77
LIABILITIES	
ACCT PAYABLE-ACTIVE CARD PAY	-7,301.66
UNFUNDED PENSION LIAB OPEB	-440,520.66
UNFUNDED PENSION LIAB PENSION	-1,323,364.45
DEFERRED INFLOW OPEB	-137,217.16
DEFERRED INFLOW PENSION	-71,737.19
TOTAL LIABILITIES	-1,980,141.12
FUND BALANCE	
RESTRICTED OPEB	406,245.21
RESTRICTED - OTHER	1,091,667.60
RESTRICTED-NEW ASSETS(FD SVC)	-1,710,134.46
TOTAL FUND BALANCE FOR FUND 52	-212,221.65

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FIDUCIARY FUND-PENSION, INVEST (700	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-26,120.16
CASH IN BANK	23,807.00
CASH IN BANK	2,313.16
CASH IN BANK	264,778.63
CASH IN BANK	19,341.79
CASH IN BANK	40,121.01
INVESTMENTS	1,096,460.36
TOTAL ASSETS	1,420,701.79
FUND BALANCE	
RESTRICTED - OTHER	-1,129,474.35
UNRESERVED FUND BALANCE	-291,227.44
TOTAL FUND BALANCE FOR FUND 7000	-1,420,701.79

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GOVERNMENTAL ASSET ACCOUNT GRP (8)	ACCOUNT BALANCE
ASSETS	
LAND	32,731,243.30
LAND IMPROVEMENTS	1,096,909.07
ACCUMULATED DEPR LAND IMPROV	-342,958.83
BUILDINGS & IMPROVEMENTS	897,310,807.00
ACCUMULATED DEPR - BUILDINGS	-342,171,307.61
TECHNOLOGY EQUIPMENT	11,649,323.25
ACCUMULATED DEPR TECH EQUIP	-10,380,868.69
VEHICLES	28,568,968.57
ACCUMULATED DEPR-VEHICLES	-21,435,286.92
GENERAL EQUIPMENT	4,717,984.38
ACCUMULATED DEPR GEN EQUIP	-4,210,701.19
CONSTRUCTION IN PROGRESS	29,510,862.27
TOTAL ASSETS	627,044,974.60
FUND BALANCE	
INVESTMENTS IN GOV'T ASSETS	-627,044,974.60
TOTAL FUND BALANCE FOR FUND 8	-627,044,974.60

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FOOD SERVICE ASSET ACCOUNT (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	313,026.28
ACCUMULATED DEPR TECH EQUIP	-169,458.87
VEHICLES	215,244.00
ACCUMULATED DEPR-VEHICLES	-67,831.41
GENERAL EQUIPMENT	13,597,234.85
ACCUMULATED DEPR GEN EQUIP	-9,597,086.09
TOTAL ASSETS	4,291,128.76
FUND BALANCE	
INVESTMENTS IN BUS TYPE ASSETS	-4,291,128.76
TOTAL FUND BALANCE FOR FUND 81	-4,291,128.76

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	300,183.90
TOTAL ASSETS	300,183.90
LIABILITIES	
AMT AVAILABLE IN DEBT SERVICE	30,184,761.73
AMT RETIRE LONG-TERM DEBT	411,080,000.00
UNAMORTIZED PREMIUM	-17,024,947.98
SHORT-TERM INT PAYABLE (ACCRD)	-4,461,423.64
CURRENT BOND OBLIGATIONS	-22,980,000.00
CURRENT CAPITAL LEASE (KISTA)	-1,490,818.00
NONCURRENT BOND OBLIGATION	-388,100,000.00
GAIN/LOSS DEBT REFUNDING	4,763,609.42
NONCURRENT LEASE (KISTA)	-7,668,689.00
COMPENSATED ABSENCES	-4,602,676.43
TOTAL LIABILITIES	-300,183.90

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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** END OF REPORT - Generated by Rodney Jackson **