

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2025 11**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,557,987.83	66,212,723.00
10	6102	CASH IN PAYROLL CLEARING ACCT	201,033.13	3,501,000.94
10	6104	PETTY CASH ACCOUNT	300.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-4,913,849.03	1,792,515.68
10	6153	ACCOUNTS RECEIVABLE	115,011.60	5,164,902.46
10	6171	INVENTORIES FOR CONSUMPTION	-23,735.18	1,754,303.01
TOTAL ASSETS			-8,179,227.31	78,426,945.09
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	615,419.85	-824,505.67
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	514,511.56	-582,042.47
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7462U	UNEMPLOYMENT	8,216.68	107,789.76
10	7462W	WORKERS COMP	-302,639.55	-1,480,286.49
10	7469	LOCAL TAX WITHHELD PAYABLE	-141,449.59	-282,360.05
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-955.35
10	7470A	LIAB DUE - AETNA	.00	-5,864.06
10	7470BR	LIAB DUE - BRELLA (PRE)	96.00	-7,177.51
10	7470C	CHAPTER 13	.00	-184.00
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	-13.00	-107.58
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	-736.28	-9,605.34
10	7470D	LIAB DUE - VARIABLE ANNUITY	305.00	-22,802.01
10	7470DD	DELTA DENTAL	309.62	-118,151.40
10	7470DV	DELTA VISION	160.50	-26,607.87
10	7470E	LIAB DUE - VAN KAMPEN	.00	-10,052.00
10	7470F	FRINGE MANAGEMENT	-344.17	-114,878.57
10	7470G	GARNISHMENT	.00	-2,910.76
10	7470H	CHILD SUPPORT	.00	446.50
10	7470L	LIAB DUE-LEGAL SHIELD	41.89	-7,890.01
10	7470LB	LEGEND 403B ROTH	.00	-25.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	.00	-100.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	.00	-200.00
10	7470M	MISCELLANEOUS	-1.63	5,041.96
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	-10.56	-740.08
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	8.29	-8,533.76
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	236.08	-22,890.65
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	22.88	-3,205.92
10	7470OC	OMAHA CRITCAL CARE-POST	140.10	-4,931.05
10	7470OP	OMAHA CRITCAL CARE POST CANCER	201.62	-31,044.59
10	7470P	LIABILITY - PRUDENTIAL LIFE	72.38	-27,337.63
10	7470PI	NATIONWIDE PET INSURANCE	1,929.29	-7,856.83
10	7470Q	LIAB DUE - KY EMPLOYEE	-1,930.00	-88,740.33
10	7470S7	SECURITY BENEFIT 457	.00	510.00
10	7470SB	SECURITY BENEFIT 403b	.00	-25.00
10	7470TB	THOROUGHbred 403B	.00	-1,646.00
10	7470TR	THOROUGHbred ROTH	.00	-100.00
10	7470VC	LIABILITY-VISION INS CHECK	20.46	-30,998.40
10	7470VR	VALIC 457 ROTH	.00	-550.00
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	-385.16
10	7470Y	HUMANA - 2006 PLAN	2,725.40	-891,205.92

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470YD	DENTAL STATE	-402.18	-115,221.35
10	7470YV	VISION STATE	-23.98	-34,661.26
10	7474A	KTRS	.00	415,531.65
10	7475A	CLASS RETIRED INS	576,661.81	398,169.78
10	7481	DEFERRED REVENUE	.00	-124,649.34
10	7491	CURRENT BOND OBLIGATIONS	2.39	-930.31
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-2,072,170.38
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	513.39	-214,831.06
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	2,201.78	-387,502.23
10	7499EQ	EQUITABLE GROUP ADVISORS	-1,446.00	-33,557.50
10	7499FS	AFA 457(B) (PRE-TAX)	.00	-17,259.83
10	7499RI	AFA ROTH IRA (POST TAX)	25.00	-50,978.12
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	350.00	-19,125.91
TOTAL LIABILITIES			1,275,175.03	-6,801,361.94
FUND BALANCE				
10	6302	REVENUES CONTROL	-33,072,312.43	-497,211,243.57
10	7602	EXPENDITURES CONTROL	39,976,364.71	425,936,809.42
10	7603	ENCUMBRANCES	-1,558,418.74	5,186,246.47
10	8753	RESERVED FOR ENCUMBRANCES	1,558,418.74	-5,186,246.47
10	8770	UNRESERVED FUND BALANCE	.00	-351,149.00
TOTAL FUND BALANCE			6,904,052.28	-71,625,583.15
TOTAL LIABILITIES + FUND BALANCE			8,179,227.31	-78,426,945.09

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	4,982,452.90	-5,285,829.03
	20	6153	ACCOUNTS RECEIVABLE	6,210.00	-130,516.38
		TOTAL ASSETS		4,988,662.90	-5,416,345.41
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	165.00
	20	7421	ACCOUNTS PAYABLE	-397,905.51	-711,311.29
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-40,191.70	-402,235.80
		TOTAL LIABILITIES		-438,097.21	-1,113,382.09
FUND BALANCE					
	20	6302	REVENUES CONTROL	-12,254,014.40	-46,391,832.60
	20	7602	EXPENDITURES CONTROL	7,703,448.71	54,352,154.57
	20	7603	ENCUMBRANCES	-375,772.19	2,741,328.45
	20	8737	RESTRICTED - OTHER	.00	-1,781,743.47
	20	8753	RESERVED FOR ENCUMBRANCES	375,772.19	-2,741,328.45
	20	8770	UNRESERVED FUND BALANCE	.00	351,149.00
		TOTAL FUND BALANCE		-4,550,565.69	6,529,727.50
		TOTAL LIABILITIES + FUND BALANCE		-4,988,662.90	5,416,345.41

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-130,645.81	1,702,921.75
	22	6130	INTERFUND RECEIVABLES	.00	230,679.75
		TOTAL ASSETS		-130,645.81	1,933,601.50
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-28.42	-49,144.08
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	-29,711.72	-69,897.34
	22	7481D	DEFERRED REVENUE	.00	-6,346,603.70
		TOTAL LIABILITIES		-29,740.14	-6,465,645.12
FUND BALANCE					
	22	6302	REVENUES CONTROL	-161,268.43	1,844,778.64
	22	7602	EXPENDITURES CONTROL	321,654.38	2,687,264.98
	22	7603	ENCUMBRANCES	-135,206.14	313,558.71
	22	8753	RESERVED FOR ENCUMBRANCES	135,206.14	-313,558.71
	22	8755	PRIOR YEAR ENCUMBRANCES	.00	136,626.86
	22	8770	UNRESERVED FUND BALANCE	.00	-136,626.86
		TOTAL FUND BALANCE		160,385.95	4,532,043.62
		TOTAL LIABILITIES + FUND BALANCE		130,645.81	-1,933,601.50

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	5,864,829.93
	25	6153	ACCOUNTS RECEIVABLE	.00	436,327.52
		TOTAL ASSETS		.00	6,301,157.45
LIABILITIES					
	25	7400	INTERFUND PAYABLES	.00	-230,679.75
	25	7421	ACCOUNTS PAYABLE	.00	-16,553.37
	25	7481D	DEFERRED REVENUE	.00	-888,921.55
		TOTAL LIABILITIES		.00	-1,136,154.67
FUND BALANCE					
	25	7602	EXPENDITURES CONTROL	.00	-5,165,002.78
		TOTAL FUND BALANCE		.00	-5,165,002.78
		TOTAL LIABILITIES + FUND BALANCE		.00	-6,301,157.45

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	1,276,483.27	.00
			TOTAL ASSETS	1,276,483.27	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-1,875,221.00	-3,796,783.72
	31	7602	EXPENDITURES CONTROL	598,737.73	3,796,783.72
			TOTAL FUND BALANCE	-1,276,483.27	.00
			TOTAL LIABILITIES + FUND BALANCE	-1,276,483.27	.00

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 320 BUILDING FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-14,198,689.15	9,459,923.05
			TOTAL ASSETS	-14,198,689.15	9,459,923.05
FUND BALANCE					
	32	6302	REVENUES CONTROL	-370,419.76	-77,775,676.86
	32	7602	EXPENDITURES CONTROL	14,569,108.91	70,284,885.15
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-1,969,131.34
			TOTAL FUND BALANCE	14,198,689.15	-9,459,923.05
			TOTAL LIABILITIES + FUND BALANCE	14,198,689.15	-9,459,923.05

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2025 11**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-8,959,837.53	77,792,759.10
		TOTAL ASSETS	-8,959,837.53	77,792,759.10
LIABILITIES				
	36	7421 ACCOUNTS PAYABLE	-62,558.38	-187,481.66
	36	7421A ACCT PAYABLE-ACTIVE CARD PAY	445,115.56	-323,626.74
		TOTAL LIABILITIES	382,557.18	-511,108.40
FUND BALANCE				
	36	6302 REVENUES CONTROL	-684,610.45	-143,806,251.70
	36	7602 EXPENDITURES CONTROL	9,261,890.80	70,876,064.98
	36	7603 ENCUMBRANCES	-6,760,838.84	57,186,357.97
	36	8737 RESTRICTED - OTHER	.00	-4,351,463.98
	36	8753 RESERVED FOR ENCUMBRANCES	6,760,838.84	-57,186,357.97
		TOTAL FUND BALANCE	8,577,280.35	-77,281,650.70
		TOTAL LIABILITIES + FUND BALANCE	8,959,837.53	-77,792,759.10

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	5,116,546.89	207,698.89
			TOTAL ASSETS	5,116,546.89	207,698.89
FUND BALANCE					
	40	6302	REVENUES CONTROL	-12,851,868.23	-46,085,829.50
	40	7602	EXPENDITURES CONTROL	7,735,321.34	45,878,130.61
			TOTAL FUND BALANCE	-5,116,546.89	-207,698.89
			TOTAL LIABILITIES + FUND BALANCE	-5,116,546.89	-207,698.89

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2025 11**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-4,606,450.86	2,489,483.01
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	4,913,849.03	-2,590,193.33
51	6153	ACCOUNTS RECEIVABLE	.00	188,879.36
51	6171	INVENTORIES FOR CONSUMPTION	.00	495,054.94
51	6400O	DEFERRED OUTFLOWS OPEB	.00	2,653,840.41
51	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	3,863,183.07
51	6541O	FUNDED OPEB ASSETS	.00	323,468.73
TOTAL ASSETS			307,398.17	7,428,728.19
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	343,238.21	.00
51	7541P	UNFUNDED PENSION LIAB PENSION	.00	-8,687,681.76
51	7700O	DEFERRED INFLOW OPEB	.00	-7,421,402.78
51	7700P	DEFERRED INFLOW PENSION	.00	-4,172,834.31
TOTAL LIABILITIES			343,238.21	-20,281,918.85
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,877,302.12	-25,696,771.87
51	7602	EXPENDITURES CONTROL	2,226,665.74	25,104,141.48
51	7603	ENCUMBRANCES	-1,536,464.36	3,566,969.09
51	8737O	RESTRICTED OPEB	.00	4,312,020.28
51	8737P	RESTRICTED - OTHER	.00	9,129,406.36
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	4,394.41
51	8753	RESERVED FOR ENCUMBRANCES	1,536,464.36	-3,566,969.09
TOTAL FUND BALANCE			-650,636.38	12,853,190.66
TOTAL LIABILITIES + FUND BALANCE			-307,398.17	-7,428,728.19

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2025 11**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	175,557.04	4,844,245.54
52	6153	ACCOUNTS RECEIVABLE	.00	4,442.00
52	64000	DEFERRED OUTFLOWS OPEB	.00	165,157.27
52	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	457,196.59
52	65410	FUNDED OPEB ASSETS	.00	-100,391.41
TOTAL ASSETS			175,557.04	5,370,649.99
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-8,172.22	-13,997.44
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-4,680.50	-8,795.00
52	7541P	UNFUNDED PENSION LIAB PENSION	.00	-1,403,887.05
52	77000	DEFERRED INFLOW OPEB	.00	-414,820.17
52	7700P	DEFERRED INFLOW PENSION	.00	-153,008.01
TOTAL LIABILITIES			-12,852.72	-1,994,507.67
FUND BALANCE				
52	6302	REVENUES CONTROL	-471,772.76	-7,993,487.56
52	7602	EXPENDITURES CONTROL	309,068.44	3,167,592.46
52	7603	ENCUMBRANCES	9,353.92	89,699.15
52	8737O	RESTRICTED OPEB	.00	362,078.64
52	8737P	RESTRICTED - OTHER	.00	1,087,674.14
52	8753	RESERVED FOR ENCUMBRANCES	-9,353.92	-89,699.15
TOTAL FUND BALANCE			-162,704.32	-3,376,142.32
TOTAL LIABILITIES + FUND BALANCE			-175,557.04	-5,370,649.99

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BALANCE SHEET FOR 2025 11

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	-38,155.15	.00
70	6101	0002	CASH IN BANK	.00	13,524.50
70	6101	0003	CASH IN BANK	4,769.15	6,057.12
70	6101	0007	CASH IN BANK	28,386.00	317,763.41
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,344,254.96
TOTAL ASSETS				-5,000.00	1,700,941.78
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-81,304.59
70	7602		EXPENDITURES CONTROL	5,000.00	33,336.97
70	7603		ENCUMBRANCES	148.00	148.00
70	8737		RESTRICTED - OTHER	.00	-1,332,175.46
70	8753		RESERVED FOR ENCUMBRANCES	-148.00	-148.00
70	8770		UNRESERVED FUND BALANCE	.00	-320,798.70
TOTAL FUND BALANCE				5,000.00	-1,700,941.78
TOTAL LIABILITIES + FUND BALANCE				5,000.00	-1,700,941.78

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 8 GOVERNMENTAL ASSET ACCOUNT GRP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	52,017,734.75
80	6211	LAND IMPROVEMENTS	.00	1,096,909.07
80	6212	ACCUMULATED DEPR LAND IMPROV	.00	-532,764.50
80	6221	BUILDINGS & IMPROVEMENTS	.00	939,599,657.84
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-415,705,189.53
80	6231	TECHNOLOGY EQUIPMENT	.00	7,013,184.47
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-5,873,438.63
80	6241	VEHICLES	.00	38,570,620.53
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-25,016,391.98
80	6251	GENERAL EQUIPMENT	.00	5,108,861.56
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-3,982,731.35
80	6261	CONSTRUCTION IN PROGRESS	.00	177,904,810.98
TOTAL ASSETS			.00	770,201,263.21
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	9,345.16
80	7602	EXPENDITURES CONTROL	.00	9,026.48
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-770,219,634.85
TOTAL FUND BALANCE			.00	-770,201,263.21
TOTAL LIABILITIES + FUND BALANCE			.00	-770,201,263.21

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	236,667.76
81	6232	ACCUMULATED DEPR TECH EQUIP	.00	-198,219.34
81	6241	VEHICLES	.00	267,308.00
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-194,062.87
81	6251	GENERAL EQUIPMENT	.00	14,619,312.15
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-11,999,532.06
TOTAL ASSETS			.00	2,731,473.64
FUND BALANCE				
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-2,731,473.64
TOTAL FUND BALANCE			.00	-2,731,473.64
TOTAL LIABILITIES + FUND BALANCE			.00	-2,731,473.64

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2025 11

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6194	BOND PREMIUM/DISCOUNT	.00	378,998.05
	TOTAL ASSETS		.00	378,998.05
LIABILITIES				
90	6303	AMT AVAILABLE IN DEBT SERVICE	.00	37,654,343.51
90	6304	AMT RETIRE LONG-TERM DEBT	.00	532,300,000.00
90	7443	UNAMORTIZED PREMIUM	.00	-15,881,051.36
90	7455	SHORT-TERM INT PAYABLE (ACCRD)	.00	-5,099,103.49
90	7491	CURRENT BOND OBLIGATIONS	.00	-28,670,000.00
90	7495	CURRENT CAPITAL LEASE (KISTA)	.00	-2,634,362.00
90	7511	NONCURRENT BOND OBLIGATION	.00	-503,630,000.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	11,271,187.46
90	7531	NONCURRENT LEASE (KISTA)	.00	-16,279,767.00
90	7551	COMPENSATED ABSENCES	.00	-9,410,245.17
	TOTAL LIABILITIES		.00	-378,998.05
	TOTAL LIABILITIES + FUND BALANCE		.00	-378,998.05

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