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****FAYETTE COUNTY PRIMARY ****
BALANCE SHEET REPORT FOR FY2025

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	20,652,796.80
CASH IN PAYROLL CLEARING ACCT	12,123,474.10
PETTY CASH ACCOUNT	1,500.00
RECEIVABLE FROM FOOD SVC FND	5,936,229.74
ACCOUNTS RECEIVABLE	31,541,466.08
INVENTORIES FOR CONSUMPTION	2,140,543.01
TOTAL ASSETS	72,396,009.73
LIABILITIES	
ACCOUNTS PAYABLE	-6,112,858.69
ACCT PAYABLE-ACTIVE CARD PAY	16,705.30
ACCR SALARIES & BENEFIT PAYABLE	-27,110,043.09
HEALTH INS EMPLOYER COST	-1,058.37
UNEMPLOYMENT	17,010.60
LOCAL TAX WITHHELD PAYABLE	-613,671.56
PAYROLL DEDUCTIONS AND WITHHOL	-955.35
LIAB DUE - AETNA	-33,048.58
LIAB DUE - BRELLA (PRE)	-16,024.63
CHAPTER 13	-184.00
CHUBB PERMANENT TERM LIFE LTC	-140.08
LIAB DUE CHUBB PERM TERM-POST	-18,821.52
LIAB DUE - VARIABLE ANNUITY	-188,964.79
DELTA DENTAL	-260,343.57
DELTA VISION	-58,389.50
LIAB DUE - VAN KAMPEN	-54,758.31
FRINGE MANAGEMENT	-399,971.93
GARNISHMENT	-2,910.76
CHILD SUPPORT	351.31
LIAB DUE-LEGAL SHIELD	-16,829.14
LEGEND 403B ROTH	-25.00
PAYROLL DEDUCTION LINCOLN 403B	-375.00
PAYROLL DEDUCTION LINCOLN 457	-650.00
MISCELLANEOUS	4,896.18
MUTAL OF OMAHA VOL GRP TRM CHI	-1,615.68
MUTAL OF OMAHA BUY UP VOL LTD	-33,182.86
MUTAL OF OMAHA VOL GRP TERM EM	-47,982.55
MUTAL OF OMAHA VOL GRP TRM SPO	-6,435.98
OMAHA CRITICAL CARE-POST	-10,635.05
OMAHA CRITICAL CARE POST CANCER	-65,824.57
LIABILITY - PRUDENTIAL LIFE	-59,179.10
NATIONWIDE PET INSURANCE	-19,048.05
LIAB DUE - KY EMPLOYEE	-630,238.74
SECURITY BENEFIT 403b	-25.00
THOROUGHbred 403B	-2,246.00
THOROUGHbred ROTH	-100.00
LIABILITY-VISION INS CHECK	-30,784.56
VALIC 457 ROTH	-2,200.00
BENEFIT PAY - DELTA DENTAL	-385.16
HUMANA - 2006 PLAN	-2,020,500.32
DENTAL STATE	-264,317.65

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GENERAL FUND (1)	ACCOUNT BALANCE
VISION STATE	-78,548.23
CLASS RETIRED INS	-3,457,345.08
DEFERRED REVENUE	-74,649.30
CURRENT BOND OBLIGATIONS	-1,559.92
CURRENT PORT OF ACC SICK LEAVE	-2,243,747.13
AFA CAN/ACC/HOSP GAP (PRETAX)	-478,523.65
AFA DIS/LIFE/LTC (POST TAX)	-859,855.87
EQUITABLE GROUP ADVISORS	-143,146.63
AFA 457(B) (PRE-TAX)	-226,709.81
AFA ROTH IRA (POST TAX)	-117,193.81
OTHER CURR LIA-TPA LIABILITY	-40,008.47
AFA 403(B) (PRE-TAX)	-241,531.03
TOTAL LIABILITIES	-46,008,580.68
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-1,344,642.98
UNRESERVED FUND BALANCE	-25,042,786.07
TOTAL FUND BALANCE FOR FUND 1	-26,387,429.05

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-10,228,880.55
ACCOUNTS RECEIVABLE	-131,116.38
TOTAL ASSETS	-10,359,996.93
LIABILITIES	
INTERFUND PAYABLES	165.00
ACCOUNTS PAYABLE	-1,656,061.90
ACCT PAYABLE-ACTIVE CARD PAY	-5,486.30
TOTAL LIABILITIES	-1,661,383.20
FUND BALANCE	
RESTRICTED - OTHER	-2,176,394.09
UNRESERVED FUND BALANCE	14,197,774.22
TOTAL FUND BALANCE FOR FUND 2	12,021,380.13

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DIST ACTIVITY ACCOUNT (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,392,552.43
INTERFUND RECEIVABLES	230,679.75
ACCOUNTS RECEIVABLE	4,824,881.66
TOTAL ASSETS	6,448,113.84
LIABILITIES	
ACCOUNTS PAYABLE	-106,334.44
DEFERRED REVENUE	-6,346,603.70
TOTAL LIABILITIES	-6,452,938.14
FUND BALANCE	
UNRESERVED FUND BALANCE	4,824.30
TOTAL FUND BALANCE FOR FUND 22	4,824.30

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SCHOOL ACTIVITY FUND (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,864,829.93
ACCOUNTS RECEIVABLE	436,327.52
TOTAL ASSETS	6,301,157.45
LIABILITIES	
INTERFUND PAYABLES	-230,679.75
ACCOUNTS PAYABLE	-16,553.37
DEFERRED REVENUE	-6,053,924.33
TOTAL LIABILITIES	-6,301,157.45

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BUILDING FUND (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,568,996.29
TOTAL ASSETS	2,568,996.29
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-2,568,996.29
TOTAL FUND BALANCE FOR FUND 320	-2,568,996.29

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	286,671,202.63
TOTAL ASSETS	286,671,202.63
LIABILITIES	
ACCOUNTS PAYABLE	-15,918,314.02
ACCT PAYABLE-ACTIVE CARD PAY	-14,945.76
TOTAL LIABILITIES	-15,933,259.78
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-234,712,800.56
RESTRICTED - OTHER	-36,025,142.29
TOTAL FUND BALANCE FOR FUND 360	-270,737,942.85

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	7,089,545.01
TOTAL ASSETS	7,089,545.01
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-7,089,545.01
TOTAL FUND BALANCE FOR FUND 400	-7,089,545.01

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,024,781.78
PETTY CASH ACCOUNT	5,012.00
ACCOUNTS RECEIVABLE	164,150.12
INVENTORIES FOR CONSUMPTION	445,006.23
DEFERRED OUTFLOWS OPEB	2,653,840.41
DEFERRED OUTFLOWS PENSION LIB	3,863,183.07
FUNDED OPEB ASSETS	323,468.73
TOTAL ASSETS	11,479,442.34
LIABILITIES	
INTERFUND PAYABLES	-5,936,229.74
ACCOUNTS PAYABLE	-32,732.22
UNFUNDED PENSION LIAB PENSION	-8,687,681.76
DEFERRED INFLOW OPEB	-7,421,402.78
DEFFERED INFLOW PENSION	-4,172,834.31
TOTAL LIABILITIES	-26,250,880.81
FUND BALANCE	
UNRESERVED FUND BALANCE	52,047.66
RESTRICTED OPEB	4,312,020.28
RESTRICTED - OTHER	9,129,406.36
RESTRICTED-NET ASSETS(FD SVC)	1,277,964.17
TOTAL FUND BALANCE FOR FUND 51	14,771,438.47

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AFTER SCHOOL CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,999,277.72
ACCOUNTS RECEIVABLE	4,442.00
DEFERRED OUTFLOWS OPEB	165,157.27
DEFERRED OUTFLOWS PENSION LIB	457,196.59
FUNDED OPEB ASSETS	-100,391.41
TOTAL ASSETS	5,525,682.17
LIABILITIES	
ACCOUNTS PAYABLE	-37,220.82
UNFUNDED PENSION LIAB PENSION	-1,403,887.05
DEFERRED INFLOW OPEB	-414,820.17
DEFERRED INFLOW PENSION	-153,008.01
TOTAL LIABILITIES	-2,008,936.05
FUND BALANCE	
RESTRICTED OPEB	362,078.64
RESTRICTED - OTHER	1,087,674.14
RESTRICTED-NET ASSETS(FD SVC)	-4,966,498.90
TOTAL FUND BALANCE FOR FUND 52	-3,516,746.12

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FIDUCIARY FUND-PENSION, INVEST (700	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-7,176.76
CASH IN BANK	13,524.50
CASH IN BANK	6,057.12
CASH IN BANK	317,763.41
CASH IN BANK	19,341.79
INVESTMENTS	1,344,254.96
TOTAL ASSETS	1,693,765.02
LIABILITIES	
ACCOUNTS PAYABLE	-1,278.22
TOTAL LIABILITIES	-1,278.22
FUND BALANCE	
RESTRICTED - OTHER	-1,343,450.10
UNRESERVED FUND BALANCE	-349,036.70
TOTAL FUND BALANCE FOR FUND 7000	-1,692,486.80

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GOVERNMENTAL ASSET ACCOUNT GRP (8)	ACCOUNT BALANCE
ASSETS	
LAND	52,017,734.75
LAND IMPROVEMENTS	1,096,909.07
ACCUMULATED DEPR LAND IMPROV	-532,764.50
BUILDINGS & IMPROVEMENTS	939,599,657.84
ACCUMULATED DEPR - BUILDINGS	-415,705,189.53
TECHNOLOGY EQUIPMENT	6,618,446.20
ACCUMULATED DEPR TECH EQUIP	-5,529,504.58
VEHICLES	38,570,620.53
ACCUMULATED DEPR-VEHICLES	-25,016,391.98
GENERAL EQUIPMENT	5,022,289.89
ACCUMULATED DEPR GEN EQUIP	-3,900,050.46
CONSTRUCTION IN PROGRESS	178,544,705.30
TOTAL ASSETS	770,786,462.53
FUND BALANCE	
INVESTMENTS IN GOV'T ASSETS	-770,786,462.53
TOTAL FUND BALANCE FOR FUND 8	-770,786,462.53

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FOOD SERVICE ASSET ACCOUNT (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	236,667.76
ACCUMULATED DEPR TECH EQUIP	-198,219.34
VEHICLES	267,308.00
ACCUMULATED DEPR-VEHICLES	-194,062.87
GENERAL EQUIPMENT	14,619,312.15
ACCUMULATED DEPR GEN EQUIP	-11,999,532.06
TOTAL ASSETS	2,731,473.64
FUND BALANCE	
INVESTMENTS IN BUS TYPE ASSETS	-2,731,473.64
TOTAL FUND BALANCE FOR FUND 81	-2,731,473.64

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	378,998.05
TOTAL ASSETS	378,998.05
LIABILITIES	
AMT AVAILABLE IN DEBT SERVICE	37,654,343.51
AMT RETIRE LONG-TERM DEBT	532,300,000.00
UNAMORTIZED PREMIUM	-15,881,051.36
SHORT-TERM INT PAYABLE (ACCRD)	-5,099,103.49
CURRENT BOND OBLIGATIONS	-28,670,000.00
CURRENT CAPITAL LEASE (KISTA)	-2,634,362.00
NONCURRENT BOND OBLIGATION	-503,630,000.00
GAIN/LOSS DEBT REFUNDING	11,271,187.46
NONCURRENT LEASE (KISTA)	-16,279,767.00
COMPENSATED ABSENCES	-9,410,245.17
TOTAL LIABILITIES	-378,998.05