

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	4,761,285.72	5,184,546.14
10	6102	CASH IN PAYROLL CLEARING ACCT	-17,709,442.32	-6,839,689.81
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	695,655.65	5,487,956.82
10	6153	ACCOUNTS RECEIVABLE	-825,483.63	27,954,137.82
10	6171	INVENTORIES FOR CONSUMPTION	-19,387.50	2,121,155.51
TOTAL ASSETS			-13,097,372.08	33,909,606.48
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-27,241.72	-4,078,446.97
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-1,109,774.50	-402,165.06
10	7461	ACCR SALARIES & BENEFIT PAYABLE	8,635,148.84	.00
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7461M	MEDICARE TAX	8,311.74	9,644.52
10	7462U	UNEMPLOYMENT	-2,197.49	14,170.14
10	7462W	WORKERS COMP	-131,807.02	-170,450.64
10	7469	LOCAL TAX WITHHELD PAYABLE	-75,216.27	-102,037.17
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-955.35
10	7470A	LIAB DUE - AETNA	4,984.06	-5,084.06
10	7470BR	LIAB DUE - BRELLA (PRE)	3,243.95	-6,878.59
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	-6.50	-146.58
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	32,485.29	20,113.80
10	7470D	LIAB DUE - VARIABLE ANNUITY	18,692.01	-20,801.51
10	7470DD	DELTA DENTAL	51,056.26	-113,009.22
10	7470DV	DELTA VISION	11,388.83	-25,365.14
10	7470E	LIAB DUE - VAN KAMPEN	3,477.00	-7,322.00
10	7470F	FRINGE MANAGEMENT	100,673.54	-109,361.88
10	7470G	GARNISHMENT	.00	-1,429.20
10	7470L	LIAB DUE-LEGAL SHIELD	-4,394.87	-7,266.06
10	7470LB	LEGEND 403B ROTH	.00	-25.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	150.00	-50.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	150.00	-200.00
10	7470M	MISCELLANEOUS	1,444.35	4,017.26
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	321.20	-700.48
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	2,067.35	-30,137.80
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	9,358.20	-21,187.87
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	1,154.68	-3,079.29
10	7470OC	OMAHA CRITICAL CARE-POST	2,108.74	-4,731.96
10	7470OP	OMAHA CRITICAL CARE POST CANCER	-17,727.29	-59,723.90
10	7470P	LIABILITY - PRUDENTIAL LIFE	10,768.29	-26,987.07
10	7470PI	NATIONWIDE PET INSURANCE	3,491.53	-8,074.49
10	7470Q	LIAB DUE - KY EMPLOYEE	65,734.79	-82,496.76
10	7470SB	SECURITY BENEFIT 403b	25.00	.00
10	7470TB	THOROUGHbred 403B	150.00	-1,696.00
10	7470TR	THOROUGHbred ROTH	.00	-100.00
10	7470U	UNITED WAY	-6.00	.00
10	7470VC	LIABILITY-VISION INS CHECK	116.45	-30,638.41
10	7470VR	VALIC 457 ROTH	550.00	-850.00
10	7470X	BENEFIT PAY - DELTA DENTAL	-16.64	-401.80
10	7470Y	HUMANA - 2006 PLAN	392,461.52	-870,065.22

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470YD	DENTAL STATE	52,643.53	-112,247.22
10	7470YV	VISION STATE	15,687.14	-33,483.88
10	7471	FEDERAL TAX WITHHELD PAYABLE	16,511.37	18,369.17
10	7472	FICA WITHHELD PAYABLE	22,890.92	26,278.86
10	7473	STATE TAX WITHHELD PAYABLE	2,800.66	3,713.02
10	7474A	KTRS	17,223.80	20,660.00
10	7475A	CLASS RETIRED INS	-1,388,526.13	-2,186,183.64
10	7481	DEFERRED REVENUE	.00	-74,649.30
10	7491	CURRENT BOND OBLIGATIONS	246.38	-727.60
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-2,243,747.13
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	92,464.81	-206,679.55
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	151,849.13	-387,567.43
10	7499EQ	EQUITABLE GROUP ADVISORS	29,475.33	-34,854.67
10	7499FS	AFA 457(B) (PRE-TAX)	15,399.83	-16,357.33
10	7499RI	AFA ROTH IRA (POST TAX)	22,875.23	-50,408.12
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	-3,584.42	-37,857.74
TOTAL LIABILITIES			7,039,082.90	-11,500,729.16
FUND BALANCE				
10	6302	REVENUES CONTROL	-21,553,701.81	-66,950,377.34
10	7602	EXPENDITURES CONTROL	27,611,990.99	44,002,801.52
10	7603	ENCUMBRANCES	-3,234,126.03	12,197,709.18
10	8753	RESERVED FOR ENCUMBRANCES	3,234,126.03	-12,197,709.18
10	8755	PRIOR YEAR ENCUMBRANCES	.00	1,627,962.68
10	8770	UNRESERVED FUND BALANCE	.00	-1,089,264.18
TOTAL FUND BALANCE			6,058,289.18	-22,408,877.32
TOTAL LIABILITIES + FUND BALANCE			13,097,372.08	-33,909,606.48

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	166,195.75	-7,052,662.67
	20	6153	ACCOUNTS RECEIVABLE	-450.00	18,344,166.58
		TOTAL ASSETS		165,745.75	11,291,503.91
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	165.00
	20	7421	ACCOUNTS PAYABLE	34,142.23	-905,636.11
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-682,364.96	-222,775.99
	20	7481D	DEFERRED REVENUE	.00	-6,411,382.15
		TOTAL LIABILITIES		-648,222.73	-7,539,629.25
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,222,698.12	-9,434,548.87
	20	7602	EXPENDITURES CONTROL	3,705,175.10	5,485,358.91
	20	7603	ENCUMBRANCES	-665,257.15	1,601,112.12
	20	8737	RESTRICTED - OTHER	.00	-2,176,394.09
	20	8753	RESERVED FOR ENCUMBRANCES	665,257.15	-1,601,112.12
	20	8755	PRIOR YEAR ENCUMBRANCES	.00	2,336,112.30
	20	8770	UNRESERVED FUND BALANCE	.00	37,597.09
		TOTAL FUND BALANCE		482,476.98	-3,751,874.66
		TOTAL LIABILITIES + FUND BALANCE		-165,745.75	-11,291,503.91

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	277,082.80	1,771,513.09
	22	6130 INTERFUND RECEIVABLES	.00	230,679.75
	22	6153 ACCOUNTS RECEIVABLE	.00	4,824,881.66
		TOTAL ASSETS	277,082.80	6,827,074.50
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	29,249.54	-70,033.30
	22	7421A ACCT PAY-ACTIVE CARD PAY ACI	-80,675.96	-11,544.79
	22	7481D DEFERRED REVENUE	.00	-6,346,603.70
		TOTAL LIABILITIES	-51,426.42	-6,428,181.79
FUND BALANCE				
	22	6302 REVENUES CONTROL	-339,347.36	-570,484.82
	22	7602 EXPENDITURES CONTROL	113,690.98	166,767.81
	22	7603 ENCUMBRANCES	37,085.86	125,101.70
	22	8753 RESERVED FOR ENCUMBRANCES	-37,085.86	-125,101.70
	22	8755 PRIOR YEAR ENCUMBRANCES	.00	102,693.01
	22	8770 UNRESERVED FUND BALANCE	.00	-97,868.71
		TOTAL FUND BALANCE	-225,656.38	-398,892.71
		TOTAL LIABILITIES + FUND BALANCE	-277,082.80	-6,827,074.50

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

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	-6,053,924.33
	TOTAL LIABILITIES			.00	-6,301,157.45
	TOTAL LIABILITIES + FUND BALANCE			.00	-6,301,157.45

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-1,910,125.00	.00
			TOTAL ASSETS	-1,910,125.00	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,910,125.00
	31	7602	EXPENDITURES CONTROL	1,910,125.00	1,910,125.00
			TOTAL FUND BALANCE	1,910,125.00	.00
			TOTAL LIABILITIES + FUND BALANCE	1,910,125.00	.00

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-945,378.64	1,876,027.68
			TOTAL ASSETS	-945,378.64	1,876,027.68
FUND BALANCE					
	32	6302	REVENUES CONTROL	251,805.12	-604.91
	32	7602	EXPENDITURES CONTROL	693,573.52	693,573.52
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-2,568,996.29
			TOTAL FUND BALANCE	945,378.64	-1,876,027.68
			TOTAL LIABILITIES + FUND BALANCE	945,378.64	-1,876,027.68

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-12,719,180.07	259,259,954.59
TOTAL ASSETS			-12,719,180.07	259,259,954.59
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	10,981,050.40	-1,622,453.87
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-623,575.38	-865,215.42
TOTAL LIABILITIES			10,357,475.02	-2,487,669.29
FUND BALANCE				
36	6302	REVENUES CONTROL	-2,135,811.69	-2,042,444.45
36	7602	EXPENDITURES CONTROL	4,497,516.74	16,008,102.00
36	7603	ENCUMBRANCES	69,024,309.78	218,320,974.41
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-234,712,800.56
36	8737	RESTRICTED - OTHER	.00	-36,025,142.29
36	8753	RESERVED FOR ENCUMBRANCES	-69,024,309.78	-218,320,974.41
36	8755	PRIOR YEAR ENCUMBRANCES	.00	47,968,736.77
36	8770	UNRESERVED FUND BALANCE	.00	-47,968,736.77
TOTAL FUND BALANCE			2,361,705.05	-256,772,285.30
TOTAL LIABILITIES + FUND BALANCE			12,719,180.07	-259,259,954.59

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	207,698.89
			TOTAL ASSETS	.00	207,698.89
FUND BALANCE					
	40	6302	REVENUES CONTROL	-693,573.52	-693,573.52
	40	7602	EXPENDITURES CONTROL	693,573.52	7,575,419.64
	40	8736	RESTRICTED - DEBT SERVICE	.00	-7,089,545.01
			TOTAL FUND BALANCE	.00	-207,698.89
			TOTAL LIABILITIES + FUND BALANCE	.00	-207,698.89

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-581,371.53	3,522,007.04
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	-690,725.25	-6,745,546.93
51	6153	ACCOUNTS RECEIVABLE	.00	164,150.12
51	6171	INVENTORIES FOR CONSUMPTION	.00	445,006.23
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			-1,272,096.78	4,231,120.67
LIABILITIES				
51	7400	INTERFUND PAYABLES	-4,930.40	.00
51	7421	ACCOUNTS PAYABLE	10,304.21	-22,428.01
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			5,373.81	-20,304,346.86
FUND BALANCE				
51	6302	REVENUES CONTROL	-325,556.88	-473,127.48
51	7602	EXPENDITURES CONTROL	1,592,279.85	1,774,915.20
51	7603	ENCUMBRANCES	-570,836.68	6,314,476.93
51	8712	UNRESERVED FUND BALANCE	.00	-1,943,256.68
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	1,277,964.17
51	8753	RESERVED FOR ENCUMBRANCES	570,836.68	-6,314,476.93
51	8755	PRIOR YEAR ENCUMBRANCES	.00	1,995,304.34
TOTAL FUND BALANCE			1,266,722.97	16,073,226.19
TOTAL LIABILITIES + FUND BALANCE			1,272,096.78	-4,231,120.67

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	58,218.39	5,106,320.74
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			58,218.39	5,632,725.19
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-14,890.85	-21,684.40
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-6,944.59	-24,048.70
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			-21,835.44	-2,017,448.33
FUND BALANCE				
52	6302	REVENUES CONTROL	-78,845.21	-185,404.61
52	7602	EXPENDITURES CONTROL	42,462.26	86,873.87
52	7603	ENCUMBRANCES	34,171.62	94,018.28
52	8712	UNRESERVED FUND BALANCE	.00	-48,553.76
52	8737O	RESTRICTED OPEB	.00	362,078.64
52	8737P	RESTRICTED - OTHER	.00	1,087,674.14
52	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-4,966,498.90
52	8753	RESERVED FOR ENCUMBRANCES	-34,171.62	-94,018.28
52	8755	PRIOR YEAR ENCUMBRANCES	.00	48,553.76
TOTAL FUND BALANCE			-36,382.95	-3,615,276.86
TOTAL LIABILITIES + FUND BALANCE			-58,218.39	-5,632,725.19

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 2**

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	-148.00	-1,278.22
70	6101	0002	CASH IN BANK	.00	11,274.64
70	6101	0003	CASH IN BANK	.00	1,130.22
70	6101	0007	CASH IN BANK	.00	317,763.41
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,441,702.28
TOTAL ASSETS				-148.00	1,789,934.12
LIABILITIES					
70	7421A		ACCT PAYABLE-ACTIVE CARD PAY	148.00	.00
TOTAL LIABILITIES				148.00	.00
FUND BALANCE					
70	8737		RESTRICTED - OTHER	.00	-1,441,702.28
70	8755		PRIOR YEAR ENCUMBRANCES	.00	11,274.64
70	8770		UNRESERVED FUND BALANCE	.00	-359,506.48
TOTAL FUND BALANCE				.00	-1,789,934.12
TOTAL LIABILITIES + FUND BALANCE				148.00	-1,789,934.12

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

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	-596,033.04
80	6221	BUILDINGS & IMPROVEMENTS	.00	1,001,151,010.74
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-422,688,572.37
80	6231	TECHNOLOGY EQUIPMENT	.00	7,128,925.49
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-6,023,134.29
80	6241	VEHICLES	.00	39,113,535.53
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-27,015,628.67
80	6251	GENERAL EQUIPMENT	.00	6,756,340.95
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-4,112,148.51
80	6261	CONSTRUCTION IN PROGRESS	.00	178,544,705.30
TOTAL ASSETS			.00	825,373,644.95
FUND BALANCE				
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-825,373,644.95
TOTAL FUND BALANCE			.00	-825,373,644.95
TOTAL LIABILITIES + FUND BALANCE			.00	-825,373,644.95

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

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	-223,721.80
81	6241	VEHICLES	.00	427,891.76
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-254,268.83
81	6251	GENERAL EQUIPMENT	.00	14,714,264.58
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-12,547,369.37
TOTAL ASSETS			.00	2,353,464.10
FUND BALANCE				
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-2,353,464.10
TOTAL FUND BALANCE			.00	-2,353,464.10
TOTAL LIABILITIES + FUND BALANCE			.00	-2,353,464.10

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 2

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 **