

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 5**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	173,634,170.96	206,684,606.61
10	6102	CASH IN PAYROLL CLEARING ACCT	-5,515,918.54	-2,998,506.32
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	165.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-1,641,323.36	5,078,462.12
10	6153	ACCOUNTS RECEIVABLE	-126,331,967.71	11,637,387.07
10	6171	INVENTORIES FOR CONSUMPTION	-15,950.00	2,012,365.51
TOTAL ASSETS			40,129,011.35	222,415,979.99
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	851,769.44	-441,982.48
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	996,969.58	-305,400.11
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7461M	MEDICARE TAX	-532,018.93	-532,018.93
10	7462U	UNEMPLOYMENT	86,586.78	93,152.95
10	7462W	WORKERS COMP	-191,964.29	-343,262.36
10	7469	LOCAL TAX WITHHELD PAYABLE	-757,059.96	-1,147,925.43
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	-65.86	-1,021.21
10	7470A	LIAB DUE - AETNA	100.00	-4,984.06
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-5.26	-15.78
10	7470BR	LIAB DUE - BRELLA (PRE)	-6,611.36	-13,636.90
10	7470C	CHAPTER 13	-5,677.35	-5,677.35
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	-13.00	-185.58
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	-3.86	20,040.91
10	7470D	LIAB DUE - VARIABLE ANNUITY	-10.00	-19,996.01
10	7470DD	DELTA DENTAL	430.66	-113,441.90
10	7470DV	DELTA VISION	-51.46	-25,347.97
10	7470E	LIAB DUE - VAN KAMPEN	-25.00	-7,492.00
10	7470F	FRINGE MANAGEMENT	702.70	-112,288.39
10	7470G	GARNISHMENT	-16,512.23	-19,581.51
10	7470H	CHILD SUPPORT	-7,195.11	-7,099.92
10	7470KA	LIAB DUE-KASA	-543.92	-543.92
10	7470KP	LIAB DUE-PROF ED OF FAYETTE	-1,593.78	-1,593.78
10	7470L	LIAB DUE-LEGAL SHIELD	-130.16	-959.68
10	7470LB	LEGEND 403B ROTH	.00	-25.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	.00	-50.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	.00	-100.00
10	7470M	MISCELLANEOUS	278.61	6,611.51
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	13.20	-708.40
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	923.00	-29,641.98
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	-343.00	-21,609.57
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	-240.70	-3,047.58
10	7470OC	OMAHA CRITICAL CARE-POST	-69.40	-5,589.40
10	7470OP	OMAHA CRITICAL CARE POST CANCER	202.75	-59,097.25
10	7470P	LIABILITY - PRUDENTIAL LIFE	-339.80	-26,733.06
10	7470PI	NATIONWIDE PET INSURANCE	2,866.39	-7,365.87
10	7470Q	LIAB DUE - KY EMPLOYEE	-20,974.09	-115,751.60
10	7470TB	THOROUGHBRED 403B	.00	-1,196.00
10	7470TR	THOROUGHBRED ROTH	.00	-100.00
10	7470U	UNITED WAY	-2,203.42	-2,203.42

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 5**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470VC	LIABILITY-VISION INS CHECK	.00	-30,638.41
10	7470VR	VALIC 457 ROTH	-100.00	-950.00
10	7470X	BENEFIT PAY - DELTA DENTAL	-16.64	-485.00
10	7470Y	HUMANA - 2006 PLAN	6,428.04	-895,603.73
10	7470YD	DENTAL STATE	639.91	-116,114.19
10	7470YV	VISION STATE	181.52	-34,979.26
10	7471	FEDERAL TAX WITHHELD PAYABLE	-1,318,476.29	-1,318,476.29
10	7472	FICA WITHHELD PAYABLE	-555,271.78	-555,271.78
10	7473	STATE TAX WITHHELD PAYABLE	-603,534.17	-603,534.17
10	7474A	KTRS	-2,429,337.92	-2,429,337.92
10	7475A	CLASS RETIRED INS	6,138.29	-1,920,342.90
10	7481	DEFERRED REVENUE	.00	-74,649.30
10	7491	CURRENT BOND OBLIGATIONS	.00	-38,055.64
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-2,243,747.13
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	1,202.14	-205,018.35
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	3,350.78	-386,232.02
10	7499EQ	EQUITABLE GROUP ADVISORS	-2,202.00	-42,009.50
10	7499FS	AFA 457(B) (PRE-TAX)	-51,285.47	-30,713.42
10	7499RI	AFA ROTH IRA (POST TAX)	-3,131.84	-52,717.96
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	1,094.00	-36,556.45
TOTAL LIABILITIES			-4,547,130.26	-14,314,369.29
FUND BALANCE				
10	6302	REVENUES CONTROL	-79,637,967.59	-385,007,613.20
10	7602	EXPENDITURES CONTROL	44,056,086.50	176,906,002.50
10	7603	ENCUMBRANCES	-694,774.07	7,691,618.74
10	8753	RESERVED FOR ENCUMBRANCES	694,774.07	-7,691,618.74
TOTAL FUND BALANCE			-35,581,881.09	-208,101,610.70
TOTAL LIABILITIES + FUND BALANCE			-40,129,011.35	-222,415,979.99

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 5**

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	4,965,040.99	-9,336,331.37
	20	6153	ACCOUNTS RECEIVABLE	126,929.18	.00
		TOTAL ASSETS		5,091,970.17	-9,336,331.37
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	206,614.92	-176,805.37
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	183,324.54	-206,360.59
		TOTAL LIABILITIES		389,939.46	-383,165.96
FUND BALANCE					
	20	6302	REVENUES CONTROL	-9,604,045.27	-10,771,853.08
	20	7602	EXPENDITURES CONTROL	4,122,135.64	20,491,350.41
	20	7603	ENCUMBRANCES	152,730.25	1,181,091.13
	20	8753	RESERVED FOR ENCUMBRANCES	-152,730.25	-1,181,091.13
		TOTAL FUND BALANCE		-5,481,909.63	9,719,497.33
		TOTAL LIABILITIES + FUND BALANCE		-5,091,970.17	9,336,331.37

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 5**

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	58,415.46	1,811,026.73
	22	6130	INTERFUND RECEIVABLES	.00	230,679.75
TOTAL ASSETS				58,415.46	2,041,706.48
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	7,752.44	-43,876.27
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	7,075.94	-31,253.42
	22	7481D	DEFERRED REVENUE	.00	-7,458,075.49
TOTAL LIABILITIES				14,828.38	-7,533,205.18
FUND BALANCE					
	22	6302	REVENUES CONTROL	-290,746.70	4,496,639.26
	22	7602	EXPENDITURES CONTROL	217,502.86	994,859.44
	22	7603	ENCUMBRANCES	-49,046.80	114,537.06
	22	8753	RESERVED FOR ENCUMBRANCES	49,046.80	-114,537.06
TOTAL FUND BALANCE				-73,243.84	5,491,498.70
TOTAL LIABILITIES + FUND BALANCE				-58,415.46	-2,041,706.48

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 5

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	6,259,421.91
	25	6153	ACCOUNTS RECEIVABLE	.00	821,070.47
		TOTAL ASSETS		.00	7,080,492.38
LIABILITIES					
	25	7400	INTERFUND PAYABLES	.00	-230,679.75
	25	7421	ACCOUNTS PAYABLE	.00	-19,713.33
	25	7481D	DEFERRED REVENUE	.00	-888,921.55
		TOTAL LIABILITIES		.00	-1,139,314.63
FUND BALANCE					
	25	7602	EXPENDITURES CONTROL	.00	-5,941,177.75
		TOTAL FUND BALANCE		.00	-5,941,177.75
		TOTAL LIABILITIES + FUND BALANCE		.00	-7,080,492.38

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 5

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

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 5

FUND: 320 BUILDING FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-6,796,828.65	682,622.48
			TOTAL ASSETS	-6,796,828.65	682,622.48
FUND BALANCE					
	32	6302	REVENUES CONTROL	-366,731.42	-23,520,776.79
	32	7602	EXPENDITURES CONTROL	7,163,560.07	21,387,311.90
	32	8770	UNRESERVED FUND BALANCE	.00	1,450,842.41
			TOTAL FUND BALANCE	6,796,828.65	-682,622.48
			TOTAL LIABILITIES + FUND BALANCE	6,796,828.65	-682,622.48

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-9,106,754.97	224,439,356.58
TOTAL ASSETS			-9,106,754.97	224,439,356.58
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	347,613.17	-69,278.64
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	217,970.29	-283,243.34
TOTAL LIABILITIES			565,583.46	-352,521.98
FUND BALANCE				
36	6302	REVENUES CONTROL	-166,305.40	-273,402,787.49
36	7602	EXPENDITURES CONTROL	8,707,476.91	49,315,952.89
36	7603	ENCUMBRANCES	-8,248,974.59	188,013,626.35
36	8753	RESERVED FOR ENCUMBRANCES	8,248,974.59	-188,013,626.35
TOTAL FUND BALANCE			8,541,171.51	-224,086,834.60
TOTAL LIABILITIES + FUND BALANCE			9,106,754.97	-224,439,356.58

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 5

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	-7,163,560.07	-21,331,960.76
	40	7602	EXPENDITURES CONTROL	7,163,560.07	21,124,261.87
			TOTAL FUND BALANCE	.00	-207,698.89
			TOTAL LIABILITIES + FUND BALANCE	.00	-207,698.89

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 5**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-1,264,622.88	4,195,058.24
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	1,641,323.36	-6,336,052.23
51	6153	ACCOUNTS RECEIVABLE	.00	164,150.12
51	6171	INVENTORIES FOR CONSUMPTION	.00	445,006.23
51	6400O	DEFERRED OUTFLOWS OPEB	.00	1,626,605.22
51	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	2,540,440.66
51	6541O	FUNDED OPEB ASSETS	.00	323,468.73
TOTAL ASSETS			376,700.48	2,963,688.97
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	416,248.34	.00
51	7541O	UNFUNDED PENSION LIAB OPEB	.00	107,855.17
51	7541P	UNFUNDED PENSION LIAB PENSION	.00	-7,629,978.28
51	7700O	DEFERRED INFLOW OPEB	.00	-5,610,413.14
51	7700P	DEFERRED INFLOW PENSION	.00	-3,278,814.13
TOTAL LIABILITIES			416,248.34	-16,411,350.38
FUND BALANCE				
51	6302	REVENUES CONTROL	-3,052,241.77	-8,871,366.50
51	7602	EXPENDITURES CONTROL	2,259,292.95	9,068,180.31
51	7603	ENCUMBRANCES	-728,360.53	3,229,296.92
51	8737O	RESTRICTED OPEB	.00	3,420,410.66
51	8737P	RESTRICTED - OTHER	.00	8,500,425.11
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	1,330,011.83
51	8753	RESERVED FOR ENCUMBRANCES	728,360.53	-3,229,296.92
TOTAL FUND BALANCE			-792,948.82	13,447,661.41
TOTAL LIABILITIES + FUND BALANCE			-376,700.48	-2,963,688.97

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 5**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-12,204.00	3,815,853.72
52	6153	ACCOUNTS RECEIVABLE	.00	4,442.00
52	64000	DEFERRED OUTFLOWS OPEB	.00	76,694.31
52	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	343,285.28
52	65410	FUNDED OPEB ASSETS	.00	-100,391.41
TOTAL ASSETS			-12,204.00	4,139,883.90
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	55,967.79	-13,779.26
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-1,522.82	-4,004.34
52	75410	UNFUNDED PENSION LIAB OPEB	.00	9,288.22
52	7541P	UNFUNDED PENSION LIAB PENSION	.00	-1,312,800.24
52	77000	DEFERRED INFLOW OPEB	.00	-258,862.22
52	7700P	DEFFERED INFLOW PENSION	.00	-76,017.20
TOTAL LIABILITIES			54,444.97	-1,656,175.04
FUND BALANCE				
52	6302	REVENUES CONTROL	-401,295.48	-6,438,041.36
52	7602	EXPENDITURES CONTROL	359,054.51	2,635,529.24
52	7603	ENCUMBRANCES	-9,795.24	39,404.81
52	87370	RESTRICTED OPEB	.00	285,295.43
52	8737P	RESTRICTED - OTHER	.00	1,033,507.83
52	8753	RESERVED FOR ENCUMBRANCES	9,795.24	-39,404.81
TOTAL FUND BALANCE			-42,240.97	-2,483,708.86
TOTAL LIABILITIES + FUND BALANCE			12,204.00	-4,139,883.90

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 5

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	0002	CASH IN BANK	.00	26,709.64
70	6101	0003	CASH IN BANK	.00	1,155.19
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,441,702.28
TOTAL ASSETS				.00	1,488,908.90
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-19,760.19
70	7602		EXPENDITURES CONTROL	.00	320,785.41
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	-1,488,908.90
TOTAL LIABILITIES + FUND BALANCE				.00	-1,488,908.90

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2026 5

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 5

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 5

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6194	BOND PREMIUM/DISCOUNT	.00	485,702.94
	TOTAL ASSETS		.00	485,702.94
LIABILITIES				
90	6303	AMT AVAILABLE IN DEBT SERVICE	.00	60,186,206.28
90	6304	AMT RETIRE LONG-TERM DEBT	.00	895,825,000.00
90	7443	UNAMORTIZED PREMIUM	.00	-25,355,786.36
90	7455	SHORT-TERM INT PAYABLE (ACCRD)	.00	-5,607,881.40
90	7491	CURRENT BOND OBLIGATIONS	.00	-29,975,000.00
90	7495	CURRENT CAPITAL LEASE (KISTA)	.00	-2,376,596.00
90	7511	NONCURRENT BOND OBLIGATION	.00	-865,850,000.00
90	7513	GAIN/LOSS DEBT REFUNDING	.00	9,400,804.55
90	7531	NONCURRENT LEASE (KISTA)	.00	-13,903,171.00
90	7551	COMPENSATED ABSENCES	.00	-22,829,279.01
	TOTAL LIABILITIES		.00	-485,702.94
	TOTAL LIABILITIES + FUND BALANCE		.00	-485,702.94

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