

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-18,154,562.39	70,708,314.11
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,122,556.69	5,990,041.27
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-1,262,414.56	4,783,655.16
10	6153	ACCOUNTS RECEIVABLE	817,972.62	2,142,150.49
10	6171	INVENTORIES FOR CONSUMPTION	-20,757.00	1,880,718.31
	<b>TOTAL ASSETS</b>		<b>-19,742,318.02</b>	<b>85,506,379.34</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	690,758.02	-1,435,864.28
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-278,272.25	-753,265.44
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7462U	UNEMPLOYMENT	-175,673.37	-270,281.66
10	7462W	WORKERS COMP	296,734.12	-268,893.06
10	7469	LOCAL TAX WITHHELD PAYABLE	-140,672.39	-555,688.65
10	7469T	TAX LEVY	.00	-1,590.94
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-955.35
10	7470A	LIAB DUE - AETNA	-4,959.06	-9,868.12
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-5.26	-42.08
10	7470BR	LIAB DUE - BRELLA (PRE)	84.97	-4,423.87
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	-13.00	-39.00
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	123.04	-12,021.74
10	7470D	LIAB DUE - VARIABLE ANNUITY	-19,096.51	-38,255.52
10	7470DD	DELTA DENTAL	123.53	-120,100.98
10	7470DV	DELTA VISION	-5.51	-25,829.69
10	7470E	LIAB DUE - VAN KAMPEN	-7,899.22	-15,416.22
10	7470F	FRINGE MANAGEMENT	-209.29	-121,520.45
10	7470G	GARNISHMENT	3,416.90	-3,065.34
10	7470H	CHILD SUPPORT	.00	95.19
10	7470L	LIAB DUE-LEGAL SHIELD	51.37	-7,073.82
10	7470LB	LEGEND 403B ROTH	-25.00	-50.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	-50.00	-100.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	-100.00	-200.00
10	7470M	MISCELLANEOUS	1,807.86	10,393.91
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	-8.80	-755.92
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	99.78	-48,046.92
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	-7.85	-24,012.45
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	19.03	-3,124.75
10	7470OC	OMAHA CRITICAL CARE-POST	93.45	-8,503.15
10	7470OP	OMAHA CRITICAL CARE POST CANCER	214.35	-29,107.66
10	7470P	LIABILITY - PRUDENTIAL LIFE	44.68	-29,823.43
10	7470PI	NATIONWIDE PET INSURANCE	-1,029.34	-11,521.69
10	7470Q	LIAB DUE - KY EMPLOYEE	-94,304.43	-193,678.86
10	7470TB	THOROUGHbred 403B	-1,196.00	-2,392.00
10	7470TR	THOROUGHbred ROTH	-50.00	-150.00
10	7470VC	LIABILITY-VISION INS CHECK	.00	-30,408.51
10	7470VR	VALIC 457 ROTH	-1,100.00	-2,263.00
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	-485.00
10	7470Y	HUMANA - 2006 PLAN	4,805.02	-899,318.56
10	7470YD	DENTAL STATE	85.91	-119,790.56

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>LIABILITIES</b>				
10	7470YV	VISION STATE	61.11	-36,708.07
10	7475A	CLASS RETIRED INS	-15,648.15	-2,027,748.94
10	7481	DEFERRED REVENUE	.00	-74,649.30
10	7491	CURRENT BOND OBLIGATIONS	9.31	-696.95
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,957,969.87
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	817.47	-222,400.84
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	1,977.16	-404,856.53
10	7499EQ	EQUITABLE GROUP ADVISORS	-45,033.50	-88,143.00
10	7499FS	AFA 457(B) (PRE-TAX)	-18,107.83	-35,640.66
10	7499RI	AFA ROTH IRA (POST TAX)	-195.00	-52,443.78
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	-26,919.25	-47,833.85
<b>TOTAL LIABILITIES</b>			<b>170,746.07</b>	<b>-10,027,598.20</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	4,880,372.28	-453,160,192.97
10	7602	EXPENDITURES CONTROL	41,708,344.27	387,139,418.57
10	7603	ENCUMBRANCES	-88,465.60	4,648,671.88
10	8722	NONSPENDABLE-INVENTORIES	.00	-2,140,543.01
10	8737	RESTRICTED - OTHER	.00	-3,000,000.00
10	8753	RESERVED FOR ENCUMBRANCES	88,465.60	-4,648,671.88
10	8770	UNRESERVED FUND BALANCE	-27,017,144.60	-4,317,463.73
<b>TOTAL FUND BALANCE</b>			<b>19,571,571.95</b>	<b>-75,478,781.14</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>19,742,318.02</b>	<b>-85,506,379.34</b>

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	583,739.47	-158,778.68
20	6153	ACCOUNTS RECEIVABLE	-109,398.15	-131,931.63
		<b>TOTAL ASSETS</b>	<b>474,341.32</b>	<b>-290,710.31</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	128,234.79	-233,281.65
20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-15,009.14	-225,958.69
20	7461	ACCR SALARIES & BENEFIT PAYABLE	-271,310.51	-271,310.51
20	7481D	DEFERRED REVENUE	.00	-5,189.50
		<b>TOTAL LIABILITIES</b>	<b>-158,084.86</b>	<b>-735,740.35</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-4,959,030.04	-50,738,740.48
20	7602	EXPENDITURES CONTROL	4,642,773.58	45,608,369.14
20	7603	ENCUMBRANCES	224,487.73	2,234,593.80
20	8753	RESERVED FOR ENCUMBRANCES	-224,487.73	-2,234,593.80
20	8770	UNRESERVED FUND BALANCE	.00	6,156,822.00
		<b>TOTAL FUND BALANCE</b>	<b>-316,256.46</b>	<b>1,026,450.66</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-474,341.32</b>	<b>290,710.31</b>

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	448,944.71	2,351,738.03
22	6130	INTERFUND RECEIVABLES	.00	230,844.75
	<b>TOTAL ASSETS</b>		<b>448,944.71</b>	<b>2,582,582.78</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	-58,834.01	-112,200.30
22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	-12,665.91	-42,703.01
22	7481D	DEFERRED REVENUE	.00	-7,458,075.49
	<b>TOTAL LIABILITIES</b>		<b>-71,499.92</b>	<b>-7,612,978.80</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-857,093.93	2,263,319.26
22	7602	EXPENDITURES CONTROL	479,649.14	2,767,076.76
22	7603	ENCUMBRANCES	301,101.07	614,094.85
22	8753	RESERVED FOR ENCUMBRANCES	-301,101.07	-614,094.85
	<b>TOTAL FUND BALANCE</b>		<b>-377,444.79</b>	<b>5,030,396.02</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-448,944.71</b>	<b>-2,582,582.78</b>

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>LIABILITIES</b>				
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
<b>FUND BALANCE</b>				
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 10**

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 10**

FUND: 320 BUILDING FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	4,057,456.92	19,812,370.60
		TOTAL ASSETS	4,057,456.92	19,812,370.60
FUND BALANCE				
	32	6302 REVENUES CONTROL	-4,057,456.92	-52,588,793.70
	32	7602 EXPENDITURES CONTROL	.00	37,867,758.40
	32	8770 UNRESERVED FUND BALANCE	.00	-5,091,335.30
		TOTAL FUND BALANCE	-4,057,456.92	-19,812,370.60
		TOTAL LIABILITIES + FUND BALANCE	-4,057,456.92	-19,812,370.60

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-10,264,011.71	187,614,514.69
	TOTAL ASSETS		-10,264,011.71	187,614,514.69
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-12,191.03	-123,856.00
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	104,422.42	-336,236.68
	TOTAL LIABILITIES		92,231.39	-460,092.68
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-284,209,902.74
36	7602	EXPENDITURES CONTROL	10,171,780.32	97,055,480.73
36	7603	ENCUMBRANCES	-10,026,613.07	144,756,601.20
36	8753	RESERVED FOR ENCUMBRANCES	10,026,613.07	-144,756,601.20
	TOTAL FUND BALANCE		10,171,780.32	-187,154,422.01
	TOTAL LIABILITIES + FUND BALANCE		10,264,011.71	-187,614,514.69

**\*\*FAYETTE COUNTY PRIMARY \*\***



**BALANCE SHEET FOR 2026 10**

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	.00	-142,645,565.29
40	7602	EXPENDITURES CONTROL	.00	142,437,866.40
		TOTAL FUND BALANCE	.00	-207,698.89
		TOTAL LIABILITIES + FUND BALANCE	.00	-207,698.89

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	22,138.59	5,083,284.04
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	1,262,414.56	-6,543,333.42
51	6153	ACCOUNTS RECEIVABLE	-164,150.12	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	445,006.23
51	64000	DEFERRED OUTFLOWS OPEB	.00	1,626,605.22
51	6400P	DEFERRED OUTFLOWS PENSION LIB	.00	2,540,440.66
51	65410	FUNDED OPEB ASSETS	.00	323,468.73
	<b>TOTAL ASSETS</b>		<b>1,120,403.03</b>	<b>3,480,483.46</b>
<b>LIABILITIES</b>				
51	7400	INTERFUND PAYABLES	.00	1,775,018.06
51	7421	ACCOUNTS PAYABLE	182,615.66	-421,248.13
51	75410	UNFUNDED PENSION LIAB OPEB	.00	107,855.17
51	7541P	UNFUNDED PENSION LIAB PENSION	.00	-7,629,978.28
51	77000	DEFERRED INFLOW OPEB	.00	-5,610,413.14
51	7700P	DEFERRED INFLOW PENSION	.00	-3,278,814.13
	<b>TOTAL LIABILITIES</b>		<b>182,615.66</b>	<b>-15,057,580.45</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-3,210,447.30	-20,699,474.43
51	7602	EXPENDITURES CONTROL	1,907,428.61	20,800,741.88
51	7603	ENCUMBRANCES	-568,777.57	3,884,292.91
51	87370	RESTRICTED OPEB	.00	3,420,410.66
51	8737P	RESTRICTED - OTHER	.00	8,500,425.11
51	8739I	RESTRICTED INVENTORIES	.00	-445,006.23
51	8753	RESERVED FOR ENCUMBRANCES	568,777.57	-3,884,292.91
	<b>TOTAL FUND BALANCE</b>		<b>-1,303,018.69</b>	<b>11,577,096.99</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-1,120,403.03</b>	<b>-3,480,483.46</b>

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	37,194.78	4,261,271.13
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			<b>37,194.78</b>	<b>4,580,859.31</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-3,585.52	-4,500.19
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-248.65	-3,830.21
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	DEFERRED INFLOW PENSION	.00	-76,017.20
TOTAL LIABILITIES			<b>-3,834.17</b>	<b>-1,646,721.84</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-330,390.47	-8,243,858.08
52	7602	EXPENDITURES CONTROL	297,029.86	3,986,475.35
52	7603	ENCUMBRANCES	65,469.81	86,014.37
52	8737O	RESTRICTED OPEB	.00	285,295.43
52	8737P	RESTRICTED - OTHER	.00	1,033,507.83
52	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	4,442.00
52	8753	RESERVED FOR ENCUMBRANCES	-65,469.81	-86,014.37
TOTAL FUND BALANCE			<b>-33,360.61</b>	<b>-2,934,137.47</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-37,194.78</b>	<b>-4,580,859.31</b>

**\*\*FAYETTE COUNTY PRIMARY \*\***

**BALANCE SHEET FOR 2026 10**

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101		CASH IN BANK	.00	-27,864.83
70	6101	0002	CASH IN BANK	.00	42,144.64
70	6101	0003	CASH IN BANK	.00	6,030.41
70	6101	0011	CASH IN BANK	.00	19,341.79
70	6111	0002	INVESTMENTS	.00	1,441,702.28
	TOTAL ASSETS			.00	1,481,354.29
FUND BALANCE					
70	6302		REVENUES CONTROL	.00	-416,489.15
70	7602		EXPENDITURES CONTROL	.00	365,562.50
70	8737		RESTRICTED - OTHER	.00	-1,441,702.28
70	8755		PRIOR YEAR ENCUMBRANCES	.00	11,274.64
	TOTAL FUND BALANCE			.00	-1,481,354.29
TOTAL LIABILITIES + FUND BALANCE				.00	-1,481,354.29

\*\* END OF REPORT - Generated by Amy Smith \*\*