

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-31,502,619.44	38,810,793.94
10	6102	CASH IN PAYROLL CLEARING ACCT	-4,124,365.60	1,646,301.98
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	-634,309.80	4,150,246.65
10	6153	ACCOUNTS RECEIVABLE	1,546,602.33	351,283.96
10	6171	INVENTORIES FOR CONSUMPTION	-56,473.45	1,824,244.86
	TOTAL ASSETS		-34,771,165.96	46,784,371.39
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,555,357.76	119,493.48
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-72,527.99	-825,793.43
10	7421P	PCARD LIABILITY	.00	-527,628.62
10	7461H	HEALTH INS EMPLOYER COST	.00	-1,058.37
10	7462U	UNEMPLOYMENT	-51,497.13	-321,778.79
10	7462W	WORKERS COMP	-189,929.69	-458,822.75
10	7469	LOCAL TAX WITHHELD PAYABLE	415,157.66	-140,530.99
10	7469O	LOCAL TAX-FCPS OLT	-141,085.64	-141,085.64
10	7469T	TAX LEVY	.00	-1,590.94
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	.00	-955.35
10	7470A	LIAB DUE - AETNA	.00	-4,909.06
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-5.26	-47.34
10	7470BR	LIAB DUE - BRELLA (PRE)	-103.15	-4,527.02
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	-6.50	-45.50
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	157.36	-11,864.38
10	7470D	LIAB DUE - VARIABLE ANNUITY	.00	-19,064.01
10	7470DD	DELTA DENTAL	673.66	-119,427.32
10	7470DV	DELTA VISION	162.05	-25,667.64
10	7470E	LIAB DUE - VAN KAMPEN	-325.00	-8,953.11
10	7470F	FRINGE MANAGEMENT	-68.57	-121,589.02
10	7470G	GARNISHMENT	-35.00	-3,100.34
10	7470H	CHILD SUPPORT	.00	95.19
10	7470L	LIAB DUE-LEGAL SHIELD	3.92	-7,069.90
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	276.48	10,670.39
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	7.92	-748.00
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	80.21	-47,966.71
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	486.78	-23,525.67
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	13.79	-3,110.96
10	7470OC	OMAHA CRITICAL CARE-POST	101.20	-8,401.95
10	7470OP	OMAHA CRITICAL CARE POST CANCER	-123.35	-29,231.01
10	7470P	LIABILITY - PRUDENTIAL LIFE	-2.81	-29,826.24
10	7470PI	NATIONWIDE PET INSURANCE	514.95	-11,006.74
10	7470Q	LIAB DUE - KY EMPLOYEE	295.00	-96,729.43
10	7470TB	THOROUGHBRED 403B	.00	-1,196.00
10	7470TR	THOROUGHBRED ROTH	.00	-100.00
10	7470VC	LIABILITY-VISION INS CHECK	.00	-30,408.51
10	7470VR	VALIC 457 ROTH	.00	-1,163.00
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	-485.00

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470Y	HUMANA - 2006 PLAN	1,422.01	-897,896.55
10	7470YD	DENTAL STATE	270.37	-119,520.19
10	7470YV	VISION STATE	128.29	-36,579.78
10	7474A	KTRS	-2,419,969.91	-2,419,969.91
10	7475A	CLASS RETIRED INS	-36,238.91	-2,063,987.85
10	7481	DEFERRED REVENUE	.00	-74,649.30
10	7491	CURRENT BOND OBLIGATIONS	11.70	-685.25
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,957,969.87
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	1,106.85	-221,293.99
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	1,309.23	-403,547.30
10	7499EQ	EQUITABLE GROUP ADVISORS	-1,158.00	-45,318.50
10	7499FS	AFA 457(B) (PRE-TAX)	.00	-17,382.83
10	7499RI	AFA ROTH IRA (POST TAX)	75.00	-52,368.78
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	.00	-20,814.60
TOTAL LIABILITIES			-935,464.72	-11,271,317.85
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,437,069.31	-457,659,365.02
10	7602	EXPENDITURES CONTROL	40,143,699.99	427,471,763.46
10	7603	ENCUMBRANCES	1,987,017.35	6,635,689.23
10	8722	NONSPENDABLE-INVENTORIES	.00	-2,140,543.01
10	8737	RESTRICTED - OTHER	.00	-3,000,000.00
10	8753	RESERVED FOR ENCUMBRANCES	-1,987,017.35	-6,635,689.23
10	8770	UNRESERVED FUND BALANCE	.00	-184,908.97
TOTAL FUND BALANCE			35,706,630.68	-35,513,053.54
TOTAL LIABILITIES + FUND BALANCE			34,771,165.96	-46,784,371.39

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-4,514,242.66	-5,249,061.31
20	6153	ACCOUNTS RECEIVABLE	-2,276.50	-134,208.13
		TOTAL ASSETS	-4,516,519.16	-5,383,269.44
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	92,678.18	-140,603.47
20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-70,001.00	-295,959.69
20	7481D	DEFERRED REVENUE	.00	-5,189.50
		TOTAL LIABILITIES	22,677.18	-441,752.66
FUND BALANCE				
20	6302	REVENUES CONTROL	-541,010.97	-51,279,751.45
20	7602	EXPENDITURES CONTROL	5,034,852.95	50,788,382.11
20	7603	ENCUMBRANCES	289,285.13	2,523,878.93
20	8737	RESTRICTED - OTHER	.00	-1,781,743.47
20	8753	RESERVED FOR ENCUMBRANCES	-289,285.13	-2,523,878.93
20	8770	UNRESERVED FUND BALANCE	.00	8,098,134.91
		TOTAL FUND BALANCE	4,493,841.98	5,825,022.10
		TOTAL LIABILITIES + FUND BALANCE	4,516,519.16	5,383,269.44

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 22 DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-294,780.76	1,881,056.58
22	6130	INTERFUND RECEIVABLES	.00	230,844.75
	TOTAL ASSETS		-294,780.76	2,111,901.33
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	41,527.69	-70,672.61
22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	-36,995.88	-79,698.89
22	7481D	DEFERRED REVENUE	.00	-7,458,075.49
	TOTAL LIABILITIES		4,531.81	-7,608,446.99
FUND BALANCE				
22	6302	REVENUES CONTROL	-121,231.15	2,142,088.11
22	7602	EXPENDITURES CONTROL	411,480.10	3,354,457.55
22	7603	ENCUMBRANCES	-280,258.53	333,836.32
22	8753	RESERVED FOR ENCUMBRANCES	280,258.53	-333,836.32
	TOTAL FUND BALANCE		290,248.95	5,496,545.66
	TOTAL LIABILITIES + FUND BALANCE		294,780.76	-2,111,901.33

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 25 SCHOOL ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	OTHER CASH	.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 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	- .96	.00
		TOTAL ASSETS	- .96	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-1,877,705.00	-3,787,830.00
31	7602	EXPENDITURES CONTROL	1,877,705.96	3,787,830.96
31	8770	UNRESERVED FUND BALANCE	.00	- .96
		TOTAL FUND BALANCE	.96	.00
		TOTAL LIABILITIES + FUND BALANCE	.96	.00

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	24,480,357.04	23,280,552.11
	TOTAL ASSETS		24,480,357.04	23,280,552.11
FUND BALANCE				
32	6302	REVENUES CONTROL	-19,726,754.30	-72,315,548.00
32	7602	EXPENDITURES CONTROL	3,246,397.26	53,219,052.90
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	-8,000,000.00	-4,184,057.01
	TOTAL FUND BALANCE		-24,480,357.04	-23,280,552.11
	TOTAL LIABILITIES + FUND BALANCE		-24,480,357.04	-23,280,552.11

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-20,633,022.40	177,051,123.85
	TOTAL ASSETS		-20,633,022.40	177,051,123.85
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	90,194.30	-33,661.70
36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-97,583.19	-433,819.87
	TOTAL LIABILITIES		-7,388.89	-467,481.57
FUND BALANCE				
36	6302	REVENUES CONTROL	279,652,973.53	-4,747,413.96
36	7602	EXPENDITURES CONTROL	11,525,434.11	108,580,914.84
36	7603	ENCUMBRANCES	-10,078,298.57	134,678,302.63
36	8735	RESTRICTED-FUTURE CONSTR BG-1	-270,537,996.35	-316,442,285.45
36	8737	RESTRICTED - OTHER	.00	36,025,142.29
36	8753	RESERVED FOR ENCUMBRANCES	10,078,298.57	-134,678,302.63
	TOTAL FUND BALANCE		20,640,411.29	-176,583,642.28
	TOTAL LIABILITIES + FUND BALANCE		20,633,022.40	-177,051,123.85

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-13,124,103.22	-167,874,936.06
	40	7602 EXPENDITURES CONTROL	13,124,103.22	167,667,237.17
	40	8770 UNRESERVED FUND BALANCE	.00	207,698.89
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-426,084.17	4,657,199.87
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	2,409,327.86	-4,134,906.85
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
TOTAL ASSETS			1,983,243.69	5,462,825.86
LIABILITIES				
51	7400	INTERFUND PAYABLES	-1,775,018.06	.00
51	7421	ACCOUNTS PAYABLE	283,765.02	-137,483.11
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
TOTAL LIABILITIES			-1,491,253.04	-16,548,833.49
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,630,298.93	-23,329,773.36
51	7602	EXPENDITURES CONTROL	2,138,308.28	22,939,951.45
51	7603	ENCUMBRANCES	-1,433,935.57	2,450,357.34
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	1,433,935.57	-2,450,357.34
TOTAL FUND BALANCE			-491,990.65	11,086,007.63
TOTAL LIABILITIES + FUND BALANCE			-1,983,243.69	-5,462,825.86

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	32,246.88	4,276,496.29
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		32,246.88	4,596,084.47
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-772.56	-5,272.75
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-3,919.33	-7,749.54
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		-4,691.89	-1,651,413.73
FUND BALANCE				
52	6302	REVENUES CONTROL	-385,479.93	-8,629,338.01
52	7602	EXPENDITURES CONTROL	357,924.94	4,361,422.01
52	7603	ENCUMBRANCES	-52,161.19	33,853.18
52	87370	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	52,161.19	-33,853.18
	TOTAL FUND BALANCE		-27,554.99	-2,944,670.74
	TOTAL LIABILITIES + FUND BALANCE		-32,246.88	-4,596,084.47

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

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

****FAYETTE COUNTY PRIMARY ****



BALANCE SHEET FOR 2026 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	-596,033.04
80	6221	BUILDINGS & IMPROVEMENTS	.00	1,001,102,010.74
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-425,244,194.19
80	6231	TECHNOLOGY EQUIPMENT	.00	6,538,158.98
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-5,454,820.50
80	6241	VEHICLES	.00	39,113,535.53
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-26,003,215.17
80	6251	GENERAL EQUIPMENT	.00	6,694,283.68
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-4,053,802.08
80	6261	CONSTRUCTION IN PROGRESS	.00	178,544,705.30
TOTAL ASSETS			.00	823,755,273.07
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	11,221.45
80	7602	EXPENDITURES CONTROL	.00	1,607,150.43
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-825,373,644.95
TOTAL FUND BALANCE			.00	-823,755,273.07
TOTAL LIABILITIES + FUND BALANCE			.00	-823,755,273.07

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	141,634.58
81	6232	ACCUMULATED DEPR TECH EQUIP	.00	-133,176.78
81	6241	VEHICLES	.00	427,891.76
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-254,268.83
81	6251	GENERAL EQUIPMENT	.00	14,677,673.33
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-11,646,954.53
	TOTAL ASSETS		.00	3,212,799.53
FUND BALANCE				
81	6302	REVENUES CONTROL	.00	2,170.50
81	7602	EXPENDITURES CONTROL	.00	-861,505.93
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-2,353,464.10
	TOTAL FUND BALANCE		.00	-3,212,799.53
	TOTAL LIABILITIES + FUND BALANCE		.00	-3,212,799.53

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2026 11

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	59,261,274.24
90	6304	AMT RETIRE LONG-TERM DEBT	.00	895,825,000.00
90	7443	UNAMORTIZED PREMIUM	.00	-25,355,286.36
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	-2,307,198.00
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	-11,595,973.00
90	7551	COMPENSATED ABSENCES	.00	-24,281,442.97
	TOTAL LIABILITIES		.00	-485,702.94
	TOTAL LIABILITIES + FUND BALANCE		.00	-485,702.94

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