

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 12**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	61010	CASH - OLD ACCT	-28,873,781.89	9,825,946.78
10	6102	CASH IN PAYROLL CLEARING ACCT	21,025,280.08	22,671,582.06
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6139	RECEIVABLE FROM FOOD SVC FND	359,902.87	4,513,922.04
10	6153	ACCOUNTS RECEIVABLE	-16,152.70	88,168.73
10	6171	INVENTORIES FOR CONSUMPTION	.00	1,824,244.86
TOTAL ASSETS			-7,504,751.64	38,925,364.47
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	389,549.12	.00
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	391,432.04	-434,361.39
10	7421P	PCARD LIABILITY	527,628.62	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-23,552,712.29	-23,552,712.29
10	7461M	MEDICARE TAX	-560,805.96	-560,805.96
10	7462U	UNEMPLOYMENT	-11,870.19	-367,670.18
10	7462W	WORKERS COMP	38.07	-547,365.56
10	7469	LOCAL TAX WITHHELD PAYABLE	-1,863,239.09	-2,003,770.08
10	7469O	LOCAL TAX-FCPS OLT	-307,652.76	-448,738.40
10	7469T	TAX LEVY	.00	-1,590.94
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	-133.74	-133.74
10	7470A	LIAB DUE - AETNA	-25,792.94	-30,702.00
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-13.15	-60.49
10	7470BR	LIAB DUE - BRELLA (PRE)	-5,428.58	-9,955.60
10	7470C	CHAPTER 13	-14,021.62	-14,021.62
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	.00	-45.50
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	-11,390.08	-23,254.46
10	7470D	LIAB DUE - VARIABLE ANNUITY	-85,151.67	-104,215.68
10	7470DD	DELTA DENTAL	-145,042.73	-264,470.05
10	7470DV	DELTA VISION	-30,739.96	-56,407.60
10	7470E	LIAB DUE - VAN KAMPEN	-46,504.08	-55,457.19
10	7470F	FRINGE MANAGEMENT	-310,545.58	-432,134.60
10	7470G	GARNISHMENT	-52,367.91	-55,468.25
10	7470H	CHILD SUPPORT	-24,014.14	-23,918.95
10	7470L	LIAB DUE-LEGAL SHIELD	-8,453.21	-15,523.11
10	7470LB	LEGEND 403B ROTH	.00	-25.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	-150.00	-200.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	-300.00	-400.00
10	7470M	MISCELLANEOUS	442.38	11,112.77
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	-920.48	-1,668.48
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	-55,258.85	-103,225.56
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	-26,410.98	-49,936.65
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	-3,200.22	-6,311.18
10	7470OC	OMAHA CRITICAL CARE-POST	-10,784.90	-19,186.85
10	7470OP	OMAHA CRITICAL CARE POST CANCER	-32,733.84	-61,964.85
10	7470P	LIABILITY - PRUDENTIAL LIFE	-35,130.69	-64,956.93
10	7470PI	NATIONWIDE PET INSURANCE	-14,059.49	-25,066.23
10	7470Q	LIAB DUE - KY EMPLOYEE	-506,413.10	-603,142.53
10	7470TB	THOROUGHBRED 403B	-1,350.00	-2,546.00
10	7470TR	THOROUGHBRED ROTH	.00	-100.00
10	7470U	UNITED WAY	-4,030.10	-4,030.10

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470VC	LIABILITY-VISION INS CHECK	.00	-30,408.51
10	7470VR	VALIC 457 ROTH	-1,300.00	-2,463.00
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	-485.00
10	7470Y	HUMANA - 2006 PLAN	-1,137,978.06	-2,035,874.61
10	7470YD	DENTAL STATE	-157,703.42	-277,223.61
10	7470YV	VISION STATE	-47,404.54	-83,984.32
10	7471	FEDERAL TAX WITHHELD PAYABLE	-1,378,241.69	-1,378,241.69
10	7472	FICA WITHHELD PAYABLE	-530,217.94	-530,217.94
10	7473	STATE TAX WITHHELD PAYABLE	-508,628.65	-508,628.65
10	7474A	KTRS	-6,354,948.26	-8,774,918.17
10	7475A	CLASS RETIRED INS	-1,574,649.67	-3,638,637.52
10	7481	DEFERRED REVENUE	.00	-74,649.30
10	7491	CURRENT BOND OBLIGATIONS	-683.14	-1,368.39
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,957,969.87
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	-276,660.64	-497,954.63
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	-481,663.83	-885,211.13
10	7499EQ	EQUITABLE GROUP ADVISORS	-214,659.31	-259,977.81
10	7499FS	AFA 457(B) (PRE-TAX)	-135,395.04	-152,777.87
10	7499RI	AFA ROTH IRA (POST TAX)	-63,818.53	-116,187.31
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	-194,514.98	-215,329.58
TOTAL LIABILITIES			-39,495,999.80	-51,396,948.61
FUND BALANCE				
10	6302	REVENUES CONTROL	-38,038,895.66	-494,988,950.42
10	7602	EXPENDITURES CONTROL	85,039,647.10	512,764,205.30
10	7603	ENCUMBRANCES	-1,709,523.22	4,769,355.40
10	8722	NONSPENDABLE-INVENTORIES	.00	-2,140,543.01
10	8737	RESTRICTED - OTHER	.00	-3,000,000.00
10	8753	RESERVED FOR ENCUMBRANCES	1,709,523.22	-4,769,355.40
10	8770	UNRESERVED FUND BALANCE	.00	-163,127.73
TOTAL FUND BALANCE			47,000,751.44	12,471,584.14
TOTAL LIABILITIES + FUND BALANCE			7,504,751.64	-38,925,364.47

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 12**

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	61010	CASH - OLD ACCT	4,513,145.36	1,413.19
	20	6153	ACCOUNTS RECEIVABLE	23,951.49	24,419.74
		TOTAL ASSETS		4,537,096.85	25,832.93
LIABILITIES					
	20	7400	INTERFUND PAYABLES	165.00	.00
	20	7421	ACCOUNTS PAYABLE	141,622.17	.00
	20	7421A	ACCT PAYABLE-ACTIVE CARD PAY	73,959.27	-222,000.42
	20	7461	ACCR SALARIES & BENEFIT PAYABLE	-1,031,188.53	-1,031,188.53
		TOTAL LIABILITIES		-815,442.09	-1,253,188.95
FUND BALANCE					
	20	6302	REVENUES CONTROL	-12,950,538.61	-64,229,240.06
	20	7602	EXPENDITURES CONTROL	9,228,883.85	60,187,463.04
	20	7603	ENCUMBRANCES	-260,819.71	2,263,059.22
	20	8753	RESERVED FOR ENCUMBRANCES	260,819.71	-2,263,059.22
	20	8770	UNRESERVED FUND BALANCE	.00	5,269,133.04
		TOTAL FUND BALANCE		-3,721,654.76	1,227,356.02
		TOTAL LIABILITIES + FUND BALANCE		-4,537,096.85	-25,832.93

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 12**

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	61010	CASH - OLD ACCT	-190,989.71	1,622,099.72
	22	6130	INTERFUND RECEIVABLES	.00	5,018,982.30
		TOTAL ASSETS		-190,989.71	6,641,082.02
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	70,884.86	.00
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	4,537.95	-75,160.94
		TOTAL LIABILITIES		75,422.81	-75,160.94
FUND BALANCE					
	22	6302	REVENUES CONTROL	-177,106.29	1,963,931.82
	22	7602	EXPENDITURES CONTROL	292,673.19	3,716,360.14
	22	7603	ENCUMBRANCES	-228,650.60	105,185.72
	22	8753	RESERVED FOR ENCUMBRANCES	228,650.60	-105,185.72
	22	8770	UNRESERVED FUND BALANCE	.00	-12,246,213.04
		TOTAL FUND BALANCE		115,566.90	-6,565,921.08
		TOTAL LIABILITIES + FUND BALANCE		190,989.71	-6,641,082.02

**FAYETTE COUNTY PRIMARY **

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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

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BALANCE SHEET FOR 2026 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-3,787,830.00
31	7602	EXPENDITURES CONTROL	.00	3,787,830.96
31	8770	UNRESERVED FUND BALANCE	.00	-.96
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

**FAYETTE COUNTY PRIMARY **

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FUND: 320 BUILDING FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	61010	CASH - OLD ACCT	-12,902,254.34	11,385,382.02
		TOTAL ASSETS		-12,902,254.34	11,385,382.02
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-72,315,548.00
	32	7602	EXPENDITURES CONTROL	12,902,254.34	66,121,307.24
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-4,184,057.01
	32	8770	UNRESERVED FUND BALANCE	.00	-1,007,084.25
		TOTAL FUND BALANCE		12,902,254.34	-11,385,382.02
		TOTAL LIABILITIES + FUND BALANCE		12,902,254.34	-11,385,382.02

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 12**

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	61010	CASH - OLD ACCT	78,228,375.12	102,425,202.63
	36	6111	INVESTMENTS	-84,164,067.00	68,946,794.53
	36	6115	ACCURED INTEREST IN INVEST PUR	311,908.14	311,908.14
		TOTAL ASSETS		-5,623,783.74	171,683,905.30
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	33,661.70	.00
	36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-991,227.27	-1,425,047.14
		TOTAL LIABILITIES		-957,565.57	-1,425,047.14
FUND BALANCE					
	36	6302	REVENUES CONTROL	-5,685,048.95	-12,970,654.45
	36	7602	EXPENDITURES CONTROL	12,266,398.26	123,221,737.16
	36	7603	ENCUMBRANCES	-5,435,016.33	129,243,286.30
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	36,025,142.29	-280,509,940.87
	36	8737	RESTRICTED - OTHER	-36,025,142.29	.00
	36	8753	RESERVED FOR ENCUMBRANCES	5,435,016.33	-129,243,286.30
		TOTAL FUND BALANCE		6,581,349.31	-170,258,858.16
		TOTAL LIABILITIES + FUND BALANCE		5,623,783.74	-171,683,905.30

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BALANCE SHEET FOR 2026 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	207,698.89	-167,667,237.17
40	7602	EXPENDITURES CONTROL	.00	167,667,237.17
40	8736	RESTRICTED - DEBT SERVICE	-207,698.89	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 12**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	61010	CASH - OLD ACCT	-640,092.58	4,017,107.29
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6130	INTERFUND RECEIVABLES	-359,902.87	-4,498,582.24
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			-999,995.45	4,459,057.89
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	137,483.11	.00
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			137,483.11	-16,411,350.38
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,642,778.77	-25,972,552.13
51	7602	EXPENDITURES CONTROL	3,505,291.11	26,449,015.08
51	7603	ENCUMBRANCES	-2,003,537.51	446,819.83
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	2,003,537.51	-446,819.83
TOTAL FUND BALANCE			862,512.34	11,952,292.49
TOTAL LIABILITIES + FUND BALANCE			999,995.45	-4,459,057.89

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2026 12**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	61010	CASH - OLD ACCT	-124,037.22	4,138,179.26
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			-124,037.22	4,457,767.44
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	5,272.75	.00
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	3,569.46	-4,180.08
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			8,842.21	-1,642,571.52
FUND BALANCE				
52	6302	REVENUES CONTROL	-144,441.42	-8,773,779.43
52	7602	EXPENDITURES CONTROL	259,636.43	4,635,338.25
52	7603	ENCUMBRANCES	-22,875.18	10,978.00
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	22,875.18	-10,978.00
TOTAL FUND BALANCE			115,195.01	-2,815,195.92
TOTAL LIABILITIES + FUND BALANCE			124,037.22	-4,457,767.44

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FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	61010	CASH - OLD ACCT		.00	-27,864.83
70	61010 0002	CASH - OLD ACCT		16,358.82	58,503.46
70	61010 0003	CASH - OLD ACCT		.00	6,030.41
70	61010 0011	CASH - OLD ACCT		.00	19,341.79
70	6111 0002	INVESTMENTS		.00	1,441,702.28
TOTAL ASSETS				16,358.82	1,497,713.11
FUND BALANCE					
70	6302	REVENUES CONTROL		-16,358.82	-432,847.97
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				-16,358.82	-1,497,713.11
TOTAL LIABILITIES + FUND BALANCE				-16,358.82	-1,497,713.11

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