

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	16,195,630.70	16,195,630.70
10	61010	CASH - OLD ACCT	19,268.63	5,819,471.71
10	6102	CASH IN PAYROLL CLEARING ACCT	-23,481,106.33	4,162,930.91
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6111	INVESTMENTS	65,697,072.10	65,697,072.10
10	6139	RECEIVABLE FROM FOOD SVC FND	130,021.63	4,650,217.01
10	6153	ACCOUNTS RECEIVABLE	-6,653,396.94	1,258,356.44
10	6171	INVENTORIES FOR CONSUMPTION	.00	2,229,215.26
TOTAL ASSETS			51,907,489.79	100,014,394.13
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	2,860,618.38	.00
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-165,577.54	-281,211.89
10	7442	BONDS PAYABLE CURRENT	-95,000,000.00	-95,000,000.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	17,138,001.65	-7,919,372.47
10	7461M	MEDICARE TAX	477,322.63	-84,134.69
10	7462U	UNEMPLOYMENT	-762.02	-368,679.53
10	7462W	WORKERS COMP	471,327.80	-76,037.76
10	7469	LOCAL TAX WITHHELD PAYABLE	1,736,123.21	-127,118.56
10	7469O	LOCAL TAX-FCPS OLT	-20,880.08	-26,743.48
10	7469T	TAX LEVY	.00	-1,590.94
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	127.70	-776.29
10	7470A	LIAB DUE - AETNA	28,448.30	-6,498.12
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	.00	-60.49
10	7470BR	LIAB DUE - BRELLA (PRE)	3,812.87	-6,142.73
10	7470C	CHAPTER 13	12,118.12	-1,903.50
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	.00	-45.50
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	8,032.03	-15,222.43
10	7470D	LIAB DUE - VARIABLE ANNUITY	160,567.52	-29,261.19
10	7470DD	DELTA DENTAL	100,149.78	-164,303.81
10	7470DV	DELTA VISION	21,315.08	-35,092.52
10	7470E	LIAB DUE - VAN KAMPEN	46,923.19	-11,200.11
10	7470F	FRINGE MANAGEMENT	208,471.94	-223,662.66
10	7470G	GARNISHMENT	50,122.50	-5,345.75
10	7470H	CHILD SUPPORT	22,153.32	-1,475.13
10	7470L	LIAB DUE-LEGAL SHIELD	5,772.70	-9,750.41
10	7470LB	LEGEND 403B ROTH	.00	-25.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	100.00	-100.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	200.00	-200.00
10	7470M	MISCELLANEOUS	123.38	-641.60
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	629.20	-1,040.16
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	37,819.92	-65,404.39
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	18,615.60	-31,324.05
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	2,509.60	-3,801.58
10	7470OC	OMAHA CRITICAL CARE-POST	7,039.65	-12,145.00
10	7470OP	OMAHA CRITICAL CARE POST CANCER	22,906.16	-39,054.84
10	7470P	LIABILITY - PRUDENTIAL LIFE	24,646.92	-40,310.01
10	7470PI	NATIONWIDE PET INSURANCE	9,754.05	-15,312.18
10	7470Q	LIAB DUE - KY EMPLOYEE	648,856.67	-165,269.54
10	7470T7	THROUGHBRED 457	.00	-28,000.00

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470TB	THOROUGHbred 403B	28,800.00	-1,746.00
10	7470TR	THOROUGHbred ROTH	.00	-100.00
10	7470U	UNITED WAY	3,356.70	-673.40
10	7470VC	LIABILITY-VISION INS CHECK	.00	-30,408.51
10	7470VR	VALIC 457 ROTH	1,600.00	-1,963.00
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	-485.00
10	7470Y	HUMANA - 2006 PLAN	777,318.05	-2,756,250.14
10	7470YD	DENTAL STATE	106,455.09	-170,792.34
10	7470YV	VISION STATE	32,133.68	-51,853.40
10	7471	FEDERAL TAX WITHHELD PAYABLE	1,140,851.19	-238,359.06
10	7472	FICA WITHHELD PAYABLE	350,071.22	-182,252.14
10	7473	STATE TAX WITHHELD PAYABLE	422,242.59	-86,958.94
10	7474A	KTRS	8,532,107.90	-231,096.88
10	7475A	CLASS RETIRED INS	3,151,149.39	-533,131.27
10	7481	ADVANCES FROM GRANTORS	.00	-74,649.30
10	7491	CURRENT BOND OBLIGATIONS	485.01	-883.38
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,957,969.87
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	189,981.02	-307,936.40
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	332,596.04	-552,896.14
10	7499EQ	EQUITABLE GROUP ADVISORS	195,075.28	-79,298.53
10	7499FS	AFA 457(B) (PRE-TAX)	173,367.54	-32,918.16
10	7499RI	AFA ROTH IRA (POST TAX)	44,011.46	-72,225.85
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	208,447.64	-31,675.35
TOTAL LIABILITIES			-55,372,559.97	-112,234,789.84
FUND BALANCE				
10	6302	REVENUES CONTROL	-14,130,217.66	-14,130,217.66
10	7602	EXPENDITURES CONTROL	13,577,728.86	13,577,728.86
10	7603	ENCUMBRANCES	24,848,835.08	28,866,394.06
10	8722	NONSPENDABLE-INVENTORIES	.00	-2,229,215.26
10	8753	RESERVED FOR ENCUMBRANCES	-24,848,835.08	-28,866,394.06
10	8770	UNRESERVED FUND BALANCE	4,017,558.98	15,002,099.77
TOTAL FUND BALANCE			3,465,070.18	12,220,395.71
TOTAL LIABILITIES + FUND BALANCE			-51,907,489.79	-100,014,394.13

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-205,895.44	-205,895.44
	20	61010 CASH - OLD ACCT	571,105.85	.00
	20	6153 ACCOUNTS RECEIVABLE	-1,935,361.32	12,277.99
		TOTAL ASSETS	-1,570,150.91	-193,617.45
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	922,168.97	.00
	20	7421A ACCT PAYABLE-ACTIVE CARD PAY	-129,569.50	-239,505.25
	20	7461 ACCR SALARIES & BENEFIT PAYABLE	.00	-764,240.59
		TOTAL LIABILITIES	792,599.47	-1,003,745.84
FUND BALANCE				
	20	6302 REVENUES CONTROL	-18,065.50	-18,065.50
	20	7602 EXPENDITURES CONTROL	795,616.94	795,616.94
	20	7603 ENCUMBRANCES	815,945.56	2,097,848.50
	20	8731 RESTRICTED GRANTS-KETS	.00	-862,091.09
	20	8753 RESERVED FOR ENCUMBRANCES	-815,945.56	-2,097,848.50
	20	8755 PRIOR YEAR ENCUMBRANCES	.00	1,281,902.94
		TOTAL FUND BALANCE	777,551.44	1,197,363.29
		TOTAL LIABILITIES + FUND BALANCE	1,570,150.91	193,617.45

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	1,426,893.36	1,426,893.36
	22	61010	CASH - OLD ACCT	-1,393,620.42	.00
	22	6130	INTERFUND RECEIVABLES	.00	5,018,982.30
	22	6153	ACCOUNTS RECEIVABLE	-131,694.92	24.99
		TOTAL ASSETS		-98,421.98	6,445,900.65
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	102,455.20	.00
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	-14,856.28	-40,140.01
		TOTAL LIABILITIES		87,598.92	-40,140.01
FUND BALANCE					
	22	7602	EXPENDITURES CONTROL	10,823.06	10,823.06
	22	7603	ENCUMBRANCES	15,896.81	51,542.60
	22	8747	COMMITTED - OTHER	.00	-6,416,583.70
	22	8753	RESERVED FOR ENCUMBRANCES	-15,896.81	-51,542.60
		TOTAL FUND BALANCE		10,823.06	-6,405,760.64
		TOTAL LIABILITIES + FUND BALANCE		98,421.98	-6,445,900.65

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

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	8747	COMMITTED - OTHER	.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 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	1,912,750.00	1,912,750.00
			TOTAL ASSETS	1,912,750.00	1,912,750.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-1,912,750.00	-1,912,750.00
			TOTAL FUND BALANCE	-1,912,750.00	-1,912,750.00
			TOTAL LIABILITIES + FUND BALANCE	-1,912,750.00	-1,912,750.00

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101	CASH IN BANK	5,178,519.34
	32	61010	CASH - OLD ACCT	-10,654,171.11
		TOTAL ASSETS	-5,475,651.77	5,178,519.34
FUND BALANCE				
	32	6302	REVENUES CONTROL	-1,597,808.00
	32	7602	EXPENDITURES CONTROL	7,073,459.77
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00
		TOTAL FUND BALANCE	5,475,651.77	-5,178,519.34
		TOTAL LIABILITIES + FUND BALANCE	5,475,651.77	-5,178,519.34

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	97,734,322.36	97,734,322.36
	36	61010	CASH - OLD ACCT	-102,742,710.57	.00
	36	6111	INVESTMENTS	-8,630,000.00	60,316,794.53
	36	6115	ACCURED INTEREST IN INVEST PUR	-311,908.14	.00
		TOTAL ASSETS		-13,950,296.35	158,051,116.89
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	14,724,234.74	.00
	36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-1,095,344.22	-1,153,857.19
		TOTAL LIABILITIES		13,628,890.52	-1,153,857.19
FUND BALANCE					
	36	6302	REVENUES CONTROL	212,791.88	212,791.88
	36	7602	EXPENDITURES CONTROL	108,613.95	108,613.95
	36	7603	ENCUMBRANCES	102,982.95	115,984,916.44
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-273,100,599.02
	36	8753	RESERVED FOR ENCUMBRANCES	-102,982.95	-115,984,916.44
	36	8755	PRIOR YEAR ENCUMBRANCES	.00	115,881,933.49
		TOTAL FUND BALANCE		321,405.83	-156,897,259.70
		TOTAL LIABILITIES + FUND BALANCE		13,950,296.35	-158,051,116.89

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-7,073,459.77	-7,073,459.77
40	7602	EXPENDITURES CONTROL	7,073,459.77	7,073,459.77
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	4,467,553.48	4,467,553.48
51	61010	CASH - OLD ACCT	-4,038,987.15	.00
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6153	ACCOUNTS RECEIVABLE	-443,562.26	14,328.32
51	6171	INVENTORIES FOR CONSUMPTION	.00	458,710.62
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			-14,995.93	9,436,119.03
LIABILITIES				
51	7400	INTERFUND PAYABLES	-130,021.63	-4,647,666.55
51	7421	ACCOUNTS PAYABLE	-196,044.56	-244,163.70
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			-326,066.19	-21,303,180.63
FUND BALANCE				
51	6302	REVENUES CONTROL	-33,883.71	-33,883.71
51	7602	EXPENDITURES CONTROL	374,945.83	374,945.83
51	7603	ENCUMBRANCES	5,749,879.23	5,752,734.15
51	87370	RESTRICTED OPEB	.00	3,420,410.66
51	8737P	RESTRICTED - OTHER	.00	8,500,425.11
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	61,019.41
51	8739I	RESTRICTED INVENTORIES	.00	-458,710.62
51	8753	RESERVED FOR ENCUMBRANCES	-5,749,879.23	-5,752,734.15
51	8755	PRIOR YEAR ENCUMBRANCES	.00	2,854.92
TOTAL FUND BALANCE			341,062.12	11,867,061.60
TOTAL LIABILITIES + FUND BALANCE			14,995.93	-9,436,119.03

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 1**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	4,353,914.85	4,353,914.85
52	61010	CASH - OLD ACCT	-4,349,759.85	.00
52	6153	ACCOUNTS RECEIVABLE	-13,443.46	24,544.02
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			-9,288.46	4,698,047.05
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	7,045.95	.00
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	.00	-2,055.66
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			7,045.95	-1,640,447.10
FUND BALANCE				
52	6302	REVENUES CONTROL	-924.00	-924.00
52	7602	EXPENDITURES CONTROL	3,166.51	3,166.51
52	7603	ENCUMBRANCES	.00	5,205.50
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	-4,383,851.22
52	8753	RESERVED FOR ENCUMBRANCES	.00	-5,205.50
52	8755	PRIOR YEAR ENCUMBRANCES	.00	5,205.50
TOTAL FUND BALANCE			2,242.51	-3,057,599.95
TOTAL LIABILITIES + FUND BALANCE			9,288.46	-4,698,047.05

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		56,010.83	56,010.83
70	61010	CASH - OLD ACCT		27,864.83	.00
70	61010 0002	CASH - OLD ACCT		-58,503.46	.00
70	61010 0003	CASH - OLD ACCT		-6,030.41	.00
70	61010 0011	CASH - OLD ACCT		-19,341.79	.00
70	6111 0002	INVESTMENTS		.00	1,441,702.28
TOTAL ASSETS				.00	1,497,713.11
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	-67,285.47
TOTAL FUND BALANCE				.00	-1,497,713.11
TOTAL LIABILITIES + FUND BALANCE				.00	-1,497,713.11

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

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	6,791,127.77
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-5,183,199.82
80	6241	VEHICLES	.00	41,323,191.41
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-26,003,215.17
80	6251	GENERAL EQUIPMENT	.00	7,609,419.67
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-4,040,962.42
80	6261	CONSTRUCTION IN PROGRESS	.00	178,544,705.30
TOTAL ASSETS			.00	827,417,494.07
FUND BALANCE				
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-827,417,494.07
TOTAL FUND BALANCE			.00	-827,417,494.07
TOTAL LIABILITIES + FUND BALANCE			.00	-827,417,494.07

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

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	15,533,220.95
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-11,575,179.26
TOTAL ASSETS			.00	4,140,122.42
FUND BALANCE				
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-4,140,122.42
TOTAL FUND BALANCE			.00	-4,140,122.42
TOTAL LIABILITIES + FUND BALANCE			.00	-4,140,122.42

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 1

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 **