**FAYETTE COUNTY PRIMARY **

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	418,927.18
CASH - OLD ACCT	6,667,276.18
CASH IN PAYROLL CLEARING ACCT	27,629,482.07
PETTY CASH ACCOUNT	1,500.00
RECEIVABLE FROM SPECIAL REV FN	165.00
RECEIVABLE FROM FOOD SVC FND	4,521,120.83
ACCOUNTS RECEIVABLE	17,205,431.07
INVENTORIES FOR CONSUMPTION	2,229,215.26
TOTAL ASSETS	58,673,117.59
LIABILITIES	
ACCOUNTS PAYABLE	-3,342,935.06
ACCT PAYABLE-ACTIVE CARD PAY	-115,634.35
ACCR SALARIES & BENEFT PAYABLE	-25,878,287.63
MEDICARE TAX	-605,844.52
UNEMPLOYMENT	-367,917.51
WORKERS COMP	-547,365.56
LOCAL TAX WITHHELD PAYABLE	-1,898,201.89
LOCAL TAX-FCPS OLT	-5,863.40
TAX LEVY	-1,590.94
PAYROLL DEDUCTIONS AND WITHHOL	-903.99
LIAB DUE - AETNA	-34,946.42
PAYROLL DEDUCTIONS-ONE AMERICA	-60.49
LIAB DUE - BRELLA (PRE)	-9,955.60
CHAPTER 13	-14,021.62
CHUBB PERMANENT TERM LIFE LTC	-45.50
LIAB DUE CHUBB PERM TERM-POST	-23,254.46
LIAB DUE - VARIABLE ANNUITY	-189,828.71
DELTA DENTAL	-264,453.59
DELTA VISION	-56,407.60
LIAB DUE - VAN KAMPEN	-59,348.30
FRINGE MANAGEMENT	-432,134.60
GARNISHMENT	-55,468.25
CHILD SUPPORT	-23,628.45
LIAB DUE-LEGAL SHIELD	-15,523.11
LEGEND 403B ROTH	-25.00
PAYROLL DEDUCTION LINCOLN 403B	-200.00
PAYROLL DEDUCTION LINCOLN 457	-400.00
MISCELLANEOUS	-2,919.80
MUTAL OF OMAHA VOL GRP TRM CHI	-1,669.36
MUTAL OF OMAHA BUY UP VOL LTD	-103,224.31
MUTAL OF OMAHA VOL GRP TERM EM	-49,939.65
MUTAL OF OMAHA VOL GRP TRM SPO	-6,311.18
OMAHA CRITCAL CARE-POST	-19,184.65
OMAHA CRITCAL CARE POST CANCER	-61,961.00
LIABILITY - PRUDENTIAL LIFE	-64,956.93
NATIONWIDE PET INSURANCE	-25,066.23
LIAB DUE - KY EMPLOYEE	-814,126.21
THROUGHBRED 457	-28,000.00
THOROUGHBRED 403B	-30,546.00

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)	ACCOUNT BALANCE
THOROUGHBRED ROTH	-100.00
UNITED WAY	-4,030.10
LIABILITY-VISION INS CHECK	-30,408.51
VALIC 457 ROTH	-3,563.00
BENEFIT PAY - DELTA DENTAL	-485.00
HUMANA - 2006 PLAN	-3,533,568.19
DENTAL STATE	-277,247.43
VISION STATE	-83,987.08
FEDERAL TAX WITHHELD PAYABLE	-1,495,937.99
FICA WITHHELD PAYABLE	-570,973.52
STATE TAX WITHHELD PAYABLE	-540,312.32
KTRS	-8,889,770.81
CLASS RETIRED INS	-4,524,581.87
ADVANCES FROM GRANTORS	-74,649.30
CURRENT BOND OBLIGATIONS	-1,368.39
CURRENT PORT OF ACC SICK LEAVE	-1,957,969.87
AFA CAN/ACC/HOSP GAP (PRETAX)	-497,917.42
AFA DIS/LIFE/LTC (POST TAX)	-885,492.18
EQUITABLE GROUP ADVISORS	-275,018.28
AFA 457(B) (PRE-TAX)	-206,285.70
AFA ROTH IRA (POST TAX)	-116,237.31
OTHER CURR LIA-TPA LIABILITY	-40,008.47
AFA 403(B) (PRE-TAX)	-240,122.99
TOTAL LIABILITIES	-59,402,187.60
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-2,229,215.26
PRIOR YEAR ENCUMBRANCES	-3,885,589.91
UNRESERVED FUND BALANCE	6,843,875.18
TOTAL FUND BALANCE FOR FUND 1	729,070.01

BALANCE SHEET REPORT FOR FY2026

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-5,922.43
CASH - OLD ACCT	-620,165.98
ACCOUNTS RECEIVABLE	1,972,117.55
TOTAL ASSETS	1,346,029.14
LIABILITIES	
ACCOUNTS PAYABLE	-922,168.97
ACCT PAYABLE-ACTIVE CARD PAY	-109,935.75
ACCR SALARIES & BENEFT PAYABLE	-754,809.63
TOTAL LIABILITIES	-1,786,914.35
FUND BALANCE	
RESTRICTED GRANTS-KETS	440,885.21
TOTAL FUND BALANCE FOR FUND 2	440,885.21

BALANCE SHEET REPORT FOR FY2026

DIST ACTIVITY ACCOUNT (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,350.00
CASH - OLD ACCT	1,435,170.88
ACCOUNTS RECEIVABLE	131,719.91
TOTAL ASSETS	1,568,240.79
LIABILITIES	
ACCOUNTS PAYABLE	-102,455.20
ACCT PAY-ACTIVE CARD PAY ACI	-25,283.73
TOTAL LIABILITIES	-127,738.93
FUND BALANCE	
RESTRICTED - OTHER	-1,404,856.07
PRIOR YEAR ENCUMBRANCES	-35,645.79
TOTAL FUND BALANCE FOR FUND 22	-1,440,501.86

BALANCE SHEET REPORT FOR FY2026

SCHOOL ACTIVITY FUND (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	6,334,736.14
TOTAL ASSETS	6,334,736.14
FUND BALANCE	
RESTRICTED - OTHER	-235,114.08
UNRESERVED FUND BALANCE	-6,099,622.06
TOTAL FUND BALANCE FOR FUND 25	-6,334,736.14

BALANCE SHEET REPORT FOR FY2026

BUILDING FUND (320)	ACCOUNT BALANCE
ASSETS	
CASH - OLD ACCT	10,553,017.99
TOTAL ASSETS	10,553,017.99
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-5,191,142.22
RESTRICTED - OTHER	-5,463,028.89
RESTRICTED-SFCC ESCROW-CURRENT	101,153.12
TOTAL FUND BALANCE FOR FUND 320	-10,553,017.99

BALANCE SHEET REPORT FOR FY2026

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH - OLD ACCT	102,742,710.57
INVESTMENTS	68,946,794.53
ACCURED INTEREST IN INVEST PUR	311,908.14
TOTAL ASSETS	172,001,413.24
LIABILITIES	
ACCOUNTS PAYABLE	-14,910,422.72
ACCT PAYABLE-ACTIVE CARD PAY	-58,512.97
TOTAL LIABILITIES	-14,968,935.69
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-157,032,477.55
TOTAL FUND BALANCE FOR FUND 360	-157,032,477.55

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH - OLD ACCT	4,038,987.15
PETTY CASH ACCOUNT	5,012.00
ACCOUNTS RECEIVABLE	457,890.58
INVENTORIES FOR CONSUMPTION	458,710.62
DEFERRED OUTFLOWS OPEB	1,626,605.22
DEFERRED OUTFLOWS PENSION LIB	2,540,440.66
FUNDED OPEB ASSETS	323,468.73
TOTAL ASSETS	9,451,114.96
LIABILITIES	
INTERFUND PAYABLES	-4,518,570.37
ACCOUNTS PAYABLE	-51,281.69
UNFUNDED PENSION LIAB OPEB	107,855.17
UNFUNDED PENSION LIAB PENSION	-7,629,978.28
DEFERRED INFLOW OPEB	-5,610,413.14
DEFFERED INFLOW PENSION	-3,278,814.13
TOTAL LIABILITIES	-20,981,202.44
FUND BALANCE	
RESTRICTED OPEB	3,420,410.66
RESTRICTED - OTHER	8,500,425.11
RESTRICTED-NET ASSETS(FD SVC)	67,962.33
RESTRICTED INVENTORIES	-458,710.62
TOTAL FUND BALANCE FOR FUND 51	11,530,087.48

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET REPORT FOR FY2026

AFTER SCHOOL CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH - OLD ACCT	4,353,989.85
ACCOUNTS RECEIVABLE	38,555.47
DEFERRED OUTFLOWS OPEB	76,694.31
DEFERRED OUTFLOWS PENSION LIB	343,285.28
FUNDED OPEB ASSETS	-100,391.41
TOTAL ASSETS	4,712,133.50
LIABILITIES	
ACCOUNTS PAYABLE	-7,045.95
ACCT PAYABLE-ACTIVE CARD PAY	-2,055.66
UNFUNDED PENSION LIAB OPEB	9,288.22
UNFUNDED PENSION LIAB PENSION	-1,312,800.24
DEFERRED INFLOW OPEB	-258,862.22
DEFFERED INFLOW PENSION	-76,017.20
TOTAL LIABILITIES	-1,647,493.05
FUND BALANCE	
RESTRICTED OPEB	285,295.43
RESTRICTED - OTHER	1,033,507.83
RESTRICTED-NET ASSETS(FD SVC)	-4,383,443.71
TOTAL FUND BALANCE FOR FUND 52	-3,064,640.45

BALANCE SHEET REPORT FOR FY2026

FIDUCIARY FUND-PENSION, INVEST (700	ACCOUNT BALANCE
ASSETS	
CASH - OLD ACCT	58,503.46
CASH - OLD ACCT	19,341.79
CASH - OLD ACCT	6,030.41
CASH - OLD ACCT	-27,864.83
INVESTMENTS	1,441,702.28
TOTAL ASSETS	1,497,713.11
FUND BALANCE	
RESTRICTED - OTHER	-1,441,702.28
PRIOR YEAR ENCUMBRANCES	11,274.64
UNRESERVED FUND BALANCE	-67,285.47
TOTAL FUND BALANCE FOR FUND 7000	-1,497,713.11

BALANCE SHEET REPORT FOR FY2026

GOVERNMENTAL ASSET ACCOUNT GRP (8)	ACCOUNT BALANCE
ASSETS	
LAND	52,017,734.75
LAND IMPROVEMENTS	1,096,909.07
ACCUMULATED DEPR LAND IMPROV	-596,033.04
BUILDINGS & IMPROVEMENTS	1,007,506,782.11
ACCUMULATED DEPR - BUILDINGS	-425,244,194.19
TECHNOLOGY EQUIPMENT	1,554,395.55
ACCUMULATED DEPR TECH EQUIP	-232,544.33
VEHICLES	41,323,191.41
ACCUMULATED DEPR-VEHICLES	-26,003,215.17
GENERAL EQUIPMENT	7,609,419.67
ACCUMULATED DEPR GEN EQUIP	-4,040,962.42
CONSTRUCTION IN PROGESS	300,586,493.20
TOTAL ASSETS	955,577,976.61
FUND BALANCE	
INVESTMENTS IN GOV'T ASSETS	-955,577,976.61
TOTAL FUND BALANCE FOR FUND 8	-955,577,976.61

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE ASSET ACCOUNT (81)	ACCOUNT BALANCE
ASSETS	
VEHICLES	427,891.76
ACCUMULATED DEPR-VEHICLES	-254,268.83
GENERAL EQUIPMENT	15,533,220.95
ACCUMULATED DEPR GEN EQUIP	-11,575,179.26
TOTAL ASSETS	4,131,664.62
FUND BALANCE	
INVESTMENTS IN BUS TYPE ASSETS	-4,131,664.62
TOTAL FUND BALANCE FOR FUND 81	-4,131,664.62

BALANCE SHEET REPORT FOR FY2026

LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	485,702.94
TOTAL ASSETS	485,702.94
LIABILITIES	
AMT AVAILABLE IN DEBT SERVICE	59,261,274.24
AMT RETIRE LONG-TERM DEBT	895,825,000.00
UNAMORTIZED PREMIUM	-25,355,286.36
SHORT-TERM INT PAYABLE (ACCRD)	-5,607,881.40
CURRENT BOND OBLIGATIONS	-29,975,000.00
CURRENT CAPITAL LEASE (KISTA)	-2,307,198.00
NONCURRENT BOND OBLIGATION	-865,850,000.00
GAIN/LOSS DEBT REFUNDING	9,400,804.55
NONCURRENT LEASE (KISTA)	-11,595,973.00
COMPENSATED ABSENCES	-24,281,442.97
TOTAL LIABILITIES	-485,702.94

BALANCE SHEET REPORT FOR FY2026

LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE

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