

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	14,782,184.76	31,297,263.52
10	61010	CASH - OLD ACCT	38,637.66	6,874,311.10
10	6102	CASH IN PAYROLL CLEARING ACCT	580,627.53	4,512,334.66
10	6104	PETTY CASH ACCOUNT	.00	1,500.00
10	6111	INVESTMENTS	-25,000,000.00	40,697,072.10
10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	165.00
10	6139	RECEIVABLE FROM FOOD SVC FND	1,193,673.71	5,843,574.20
10	6153	ACCOUNTS RECEIVABLE	-10,598,665.20	96,112.88
10	6171	INVENTORIES FOR CONSUMPTION	.00	2,229,215.26
TOTAL ASSETS			-19,003,541.54	91,551,548.72
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-720,420.54	-907,448.68
10	7421A	ACCT PAYABLE-ACTIVE CARD PAY	-225,972.67	-507,184.56
10	7421P	PCARD LIABILITY	428.81	-78,366.55
10	7442	BONDS PAYABLE CURRENT	.00	-95,000,000.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	7,919,372.47	.00
10	7461M	MEDICARE TAX	-519,748.60	-558,723.69
10	7462U	UNEMPLOYMENT	9,989.18	-358,690.35
10	7462W	WORKERS COMP	-211,267.57	-287,305.33
10	7469	LOCAL TAX WITHHELD PAYABLE	-433,283.51	-525,441.95
10	7469O	LOCAL TAX-FCPS OLT	-94,632.74	-121,376.22
10	7469T	TAX LEVY	.00	-1,590.94
10	7470	PAYROLL DEDUCTIONS AND WITHHOL	-51.60	-827.89
10	7470A	LIAB DUE - AETNA	1,944.06	-4,554.06
10	7470BB	PAYROLL DEDUCTIONS-ONE AMERICA	-2.63	-63.12
10	7470BR	LIAB DUE - BRELLA (PRE)	868.09	-5,274.64
10	7470C	CHAPTER 13	-5,409.05	-7,312.55
10	7470CH	CHUBB PERMANENT TERM LIFE LTC	.00	-45.50
10	7470CT	LIAB DUE CHUBB PERM TERM-POST	2,162.04	-13,060.39
10	7470D	LIAB DUE - VARIABLE ANNUITY	12,320.40	-16,940.79
10	7470DD	DELTA DENTAL	34,592.03	-129,711.78
10	7470DV	DELTA VISION	6,751.53	-28,340.99
10	7470E	LIAB DUE - VAN KAMPEN	1,753.11	-10,672.00
10	7470F	FRINGE MANAGEMENT	94,865.40	-128,797.26
10	7470G	GARNISHMENT	-21,795.97	-27,162.74
10	7470H	CHILD SUPPORT	-10,764.21	-12,239.34
10	7470L	LIAB DUE-LEGAL SHIELD	1,625.54	-8,124.87
10	7470LB	LEGEND 403B ROTH	-25.00	-50.00
10	7470LI	PAYROLL DEDUCTION LINCOLN 403B	.00	-100.00
10	7470LV	PAYROLL DEDUCTION LINCOLN 457	.00	-200.00
10	7470M	MISCELLANEOUS	-50.00	-2,846.42
10	7470MC	MUTAL OF OMAHA VOL GRP TRM CHI	210.32	-829.84
10	7470MD	MUTAL OF OMAHA BUY UP VOL LTD	12,133.68	-53,270.71
10	7470ME	MUTAL OF OMAHA VOL GRP TERM EM	5,297.00	-26,027.05
10	7470MS	MUTAL OF OMAHA VOL GRP TRM SPO	639.30	-3,162.28
10	7470OC	OMAHA CRITICAL CARE-POST	1,785.50	-10,359.50
10	7470OP	OMAHA CRITICAL CARE POST CANCER	5,406.28	-33,648.56
10	7470P	LIABILITY - PRUDENTIAL LIFE	6,762.21	-33,547.80
10	7470PI	NATIONWIDE PET INSURANCE	3,820.84	-11,491.34

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
10	7470Q	LIAB DUE - KY EMPLOYEE	52,070.42	-113,199.12
10	7470T7	THOROUGHbred 457	28,000.00	.00
10	7470TB	THOROUGHbred 403B	546.00	-1,200.00
10	7470TR	THOROUGHbred ROTH	.00	-100.00
10	7470U	UNITED WAY	-756.34	-1,429.74
10	7470VC	LIABILITY-VISION INS CHECK	.00	-30,408.51
10	7470VR	VALIC 457 ROTH	250.00	-1,713.00
10	7470X	BENEFIT PAY - DELTA DENTAL	.00	-485.00
10	7470Y	HUMANA - 2006 PLAN	277,630.81	-2,478,619.33
10	7470YD	DENTAL STATE	38,259.21	-132,533.13
10	7470YV	VISION STATE	10,929.34	-40,924.06
10	7471	FEDERAL TAX WITHHELD PAYABLE	-1,166,747.17	-1,286,765.81
10	7472	FICA WITHHELD PAYABLE	-784,592.98	-926,525.96
10	7473	STATE TAX WITHHELD PAYABLE	-521,218.05	-576,309.34
10	7474A	KTRS	-2,073,354.15	-2,162,464.30
10	7475A	CLASS RETIRED INS	-1,738,222.62	-3,064,822.17
10	7481	ADVANCES FROM GRANTORS	.00	-24,649.26
10	7491	CURRENT BOND OBLIGATIONS	109.33	-774.05
10	7493	CURRENT PORT OF ACC SICK LEAVE	.00	-1,957,969.87
10	7499CA	AFA CAN/ACC/HOSP GAP (PRETAX)	81,139.87	-226,796.53
10	7499DL	AFA DIS/LIFE/LTC (POST TAX)	216,376.58	-336,519.56
10	7499EQ	EQUITABLE GROUP ADVISORS	27,788.53	-52,154.47
10	7499FS	AFA 457(B) (PRE-TAX)	13,912.83	-19,005.33
10	7499RI	AFA ROTH IRA (POST TAX)	19,901.15	-52,324.70
10	7499T	OTHER CURR LIA-TPA LIABILITY	.00	-40,008.47
10	7499ZT	AFA 403(B) (PRE-TAX)	12,067.50	-19,607.85
TOTAL LIABILITIES			373,393.96	-112,462,099.25
FUND BALANCE				
10	6302	REVENUES CONTROL	-15,508,481.26	-29,510,202.77
10	7602	EXPENDITURES CONTROL	34,138,628.84	47,454,015.69
10	7603	ENCUMBRANCES	-2,432,712.53	26,433,681.53
10	8722	NONSPENDABLE-INVENTORIES	.00	-2,229,215.26
10	8753	RESERVED FOR ENCUMBRANCES	2,432,712.53	-26,433,681.53
10	8770	UNRESERVED FUND BALANCE	.00	5,195,952.87
TOTAL FUND BALANCE			18,630,147.58	20,910,550.53
TOTAL LIABILITIES + FUND BALANCE			19,003,541.54	-91,551,548.72

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-1,644,075.65	-2,905,870.59
	20	61010 CASH - OLD ACCT	70.00	961,893.10
	20	6153 ACCOUNTS RECEIVABLE	-70.00	25,761.23
		TOTAL ASSETS	-1,644,075.65	-1,918,216.26
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	-2,593.44	-2,593.44
	20	7421A ACCT PAYABLE-ACTIVE CARD PAY	72,030.75	-167,474.50
	20	7461 ACCR SALARIES & BENEFIT PAYABLE	697,501.01	-59,902.06
		TOTAL LIABILITIES	766,938.32	-229,970.00
FUND BALANCE				
	20	6302 REVENUES CONTROL	-3,003,340.81	-3,179,638.45
	20	7602 EXPENDITURES CONTROL	3,880,478.14	4,702,377.84
	20	7603 ENCUMBRANCES	108,907.10	2,201,479.03
	20	8731 RESTRICTED GRANTS-KETS	.00	625,446.87
	20	8753 RESERVED FOR ENCUMBRANCES	-108,907.10	-2,201,479.03
		TOTAL FUND BALANCE	877,137.33	2,148,186.26
		TOTAL LIABILITIES + FUND BALANCE	1,644,075.65	1,918,216.26

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 2

FUND: 21 ANNUAL DIST ACTIVITY ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	21	6101 CASH IN BANK	385,699.07	1,820,753.34
		TOTAL ASSETS	385,699.07	1,820,753.34
LIABILITIES				
	21	7421 ACCOUNTS PAYABLE	-87.61	-87.61
	21	7421A ACCT PAY-ACTIVE CARD PAY ACI	4,175.00	3,841.26
		TOTAL LIABILITIES	4,087.39	3,753.65
FUND BALANCE				
	21	6302 REVENUES CONTROL	-508,221.48	-1,944,419.58
	21	7602 EXPENDITURES CONTROL	118,435.02	119,912.59
	21	7603 ENCUMBRANCES	193,276.41	193,276.41
	21	8753 RESERVED FOR ENCUMBRANCES	-193,276.41	-193,276.41
		TOTAL FUND BALANCE	-389,786.46	-1,824,506.99
		TOTAL LIABILITIES + FUND BALANCE	-385,699.07	-1,820,753.34

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 22 DIST ACTIVITY ACCOUNT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-12,291.91	-58,201.39
	22	61010	CASH - OLD ACCT	.00	103,679.76
	22	6153	ACCOUNTS RECEIVABLE	.00	24.99
		TOTAL ASSETS		-12,291.91	45,503.36
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	.00	-27,793.23
	22	7421A	ACCT PAY-ACTIVE CARD PAY ACI	21,971.14	-17,835.13
		TOTAL LIABILITIES		21,971.14	-45,628.36
FUND BALANCE					
	22	7602	EXPENDITURES CONTROL	-9,679.23	.00
	22	7603	ENCUMBRANCES	-46,169.35	5,373.25
	22	8737	RESTRICTED - OTHER	.00	35,770.79
	22	8747	COMMITTED - OTHER	.00	-35,645.79
	22	8753	RESERVED FOR ENCUMBRANCES	46,169.35	-5,373.25
		TOTAL FUND BALANCE		-9,679.23	125.00
		TOTAL LIABILITIES + FUND BALANCE		12,291.91	-45,503.36

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 2

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	6,334,736.14
			TOTAL ASSETS	.00	6,334,736.14
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-235,114.08
	25	8770	UNRESERVED FUND BALANCE	.00	-6,099,622.06
			TOTAL FUND BALANCE	.00	-6,334,736.14
			TOTAL LIABILITIES + FUND BALANCE	.00	-6,334,736.14

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,912,750.00
			TOTAL ASSETS	.00	1,912,750.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,912,750.00
			TOTAL FUND BALANCE	.00	-1,912,750.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,912,750.00

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 2

FUND: 320 BUILDING FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-681,393.40	4,497,125.94
	32	61010 CASH - OLD ACCT	.00	-189,111.12
		TOTAL ASSETS	-681,393.40	4,308,014.82
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-1,597,808.00
	32	7602 EXPENDITURES CONTROL	681,393.40	7,754,853.17
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,191,142.22
	32	8737 RESTRICTED - OTHER	.00	-5,273,917.77
		TOTAL FUND BALANCE	681,393.40	-4,308,014.82
		TOTAL LIABILITIES + FUND BALANCE	681,393.40	-4,308,014.82

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-4,919,161.56	92,121,567.96
	36	61010	CASH - OLD ACCT	.00	693,592.84
	36	6111	INVESTMENTS	-7,600,000.00	52,716,794.53
		TOTAL ASSETS		-12,519,161.56	145,531,955.33
LIABILITIES					
	36	7421A	ACCT PAYABLE-ACTIVE CARD PAY	33,270.74	-1,120,586.45
		TOTAL LIABILITIES		33,270.74	-1,120,586.45
FUND BALANCE					
	36	6302	REVENUES CONTROL	-281,665.00	-68,873.12
	36	7602	EXPENDITURES CONTROL	12,767,555.82	12,689,981.79
	36	7603	ENCUMBRANCES	-11,717,269.58	104,267,646.86
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-157,032,477.55
	36	8753	RESERVED FOR ENCUMBRANCES	11,717,269.58	-104,267,646.86
		TOTAL FUND BALANCE		12,485,890.82	-144,411,368.88
		TOTAL LIABILITIES + FUND BALANCE		12,519,161.56	-145,531,955.33

****FAYETTE COUNTY PRIMARY ****

BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-681,393.40	-7,754,853.17
40	7602	EXPENDITURES CONTROL	681,393.40	7,754,853.17
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	219,842.94	4,687,396.42
51	6104	PETTY CASH ACCOUNT	.00	5,012.00
51	6153	ACCOUNTS RECEIVABLE	.00	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 LIAB	.00	2,540,440.66
51	65410	FUNDED OPEB ASSETS	.00	323,468.73
TOTAL ASSETS			219,842.94	9,655,961.97
LIABILITIES				
51	7400	INTERFUND PAYABLES	-1,193,673.71	-5,843,574.20
51	7421	ACCOUNTS PAYABLE	.00	-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			-1,193,673.71	-22,499,088.28
FUND BALANCE				
51	6302	REVENUES CONTROL	-578,046.95	-612,087.46
51	7602	EXPENDITURES CONTROL	1,551,877.72	1,925,126.29
51	7603	ENCUMBRANCES	193,938.86	5,945,364.52
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	67,962.33
51	8739I	RESTRICTED INVENTORIES	.00	-458,710.62
51	8753	RESERVED FOR ENCUMBRANCES	-193,938.86	-5,945,364.52
TOTAL FUND BALANCE			973,830.77	12,843,126.31
TOTAL LIABILITIES + FUND BALANCE			-219,842.94	-9,655,961.97

****FAYETTE COUNTY PRIMARY ******BALANCE SHEET FOR 2027 2**

FUND: 52 AFTER SCHOOL CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	171,334.86	4,546,889.75
52	61010	CASH - OLD ACCT	.00	7,701.97
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			171,334.86	4,874,179.90
LIABILITIES				
52	7421A	ACCT PAYABLE-ACTIVE CARD PAY	1,955.66	-100.00
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			1,955.66	-1,638,491.44
FUND BALANCE				
52	6302	REVENUES CONTROL	-242,098.92	-4,626,466.63
52	7602	EXPENDITURES CONTROL	68,808.40	71,974.91
52	7603	ENCUMBRANCES	54,232.21	59,437.71
52	8737O	RESTRICTED OPEB	.00	285,295.43
52	8737P	RESTRICTED - OTHER	.00	1,033,507.83
52	8753	RESERVED FOR ENCUMBRANCES	-54,232.21	-59,437.71
TOTAL FUND BALANCE			-173,290.52	-3,235,688.46
TOTAL LIABILITIES + FUND BALANCE			-171,334.86	-4,874,179.90

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 2

FUND: 7000 FIDUCIARY FUND-PENSION, INVEST				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		.00	56,010.83
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 2

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	-601,305.41
80	6221	BUILDINGS & IMPROVEMENTS	.00	1,007,506,782.11
80	6222	ACCUMULATED DEPR - BUILDINGS	.00	-427,479,606.10
80	6231	TECHNOLOGY EQUIPMENT	.00	1,554,395.55
80	6232	ACCUMULATED DEPR TECH EQUIP	.00	-257,417.81
80	6241	VEHICLES	.00	41,323,191.41
80	6242	ACCUMULATED DEPR-VEHICLES	.00	-26,673,324.14
80	6251	GENERAL EQUIPMENT	.00	7,609,419.67
80	6252	ACCUMULATED DEPR GEN EQUIP	.00	-4,084,132.84
80	6261	CONSTRUCTION IN PROGRESS	.00	299,149,648.99
TOTAL ASSETS			.00	951,162,295.25
FUND BALANCE				
80	8710	INVESTMENTS IN GOV'T ASSETS	.00	-951,162,295.25
TOTAL FUND BALANCE			.00	-951,162,295.25
TOTAL LIABILITIES + FUND BALANCE			.00	-951,162,295.25

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 2

FUND: 81 FOOD SERVICE ASSET ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6241	VEHICLES	.00	427,891.76
81	6242	ACCUMULATED DEPR-VEHICLES	.00	-259,509.02
81	6251	GENERAL EQUIPMENT	.00	15,533,220.95
81	6252	ACCUMULATED DEPR GEN EQUIP	.00	-11,940,587.96
TOTAL ASSETS			.00	3,761,015.73
FUND BALANCE				
81	8711	INVESTMENTS IN BUS TYPE ASSETS	.00	-3,761,015.73
TOTAL FUND BALANCE			.00	-3,761,015.73
TOTAL LIABILITIES + FUND BALANCE			.00	-3,761,015.73

**FAYETTE COUNTY PRIMARY **

BALANCE SHEET FOR 2027 2

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 **