

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH - OLD ACCT	6,857,229.58
CASH IN PAYROLL CLEARING ACCT	27,593,922.77
PETTY CASH ACCOUNT	1,500.00
RECEIVABLE FROM SPECIAL REV FN	165.00
RECEIVABLE FROM FOOD SVC FND	4,521,120.83
ACCOUNTS RECEIVABLE	18,557,335.52
INVENTORIES FOR CONSUMPTION	2,229,215.26
TOTAL ASSETS	59,760,488.96
LIABILITIES	
ACCOUNTS PAYABLE	-4,257,271.74
ACCT PAYABLE-ACTIVE CARD PAY	-115,634.35
ACCR SALARIES & BENEFIT PAYABLE	-25,057,374.12
MEDICARE TAX	-561,071.12
UNEMPLOYMENT	-367,917.51
WORKERS COMP	-547,365.56
LOCAL TAX WITHHELD PAYABLE	-1,863,241.77
LOCAL TAX-FCPS OLT	-5,863.40
TAX LEVY	-1,590.94
PAYROLL DEDUCTIONS AND WITHHOL	-903.99
LIAB DUE - AF PLANSERV	-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 CRITICAL CARE-POST	-19,184.65
OMAHA CRITICAL 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
THOROUGHbred 457	-28,000.00
THOROUGHbred 403B	-30,546.00
THOROUGHbred ROTH	-100.00

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GENERAL FUND (1)	ACCOUNT BALANCE
UNITED WAY	-4,030.10
LIABILITY-VISION INS CHECK	-30,408.51
VALIC 457 ROTH	-3,563.00
BENEFIT PAY - DELTA DENTAL	-485.00
HEALTH INSURANCE - KEHP	-3,533,568.19
DENTAL STATE	-277,247.43
VISION STATE	-83,987.08
FEDERAL TAX WITHHELD PAYABLE	-1,378,403.91
FICA WITHHELD PAYABLE	-531,488.86
STATE TAX WITHHELD PAYABLE	-508,823.10
KTRS	-8,755,236.11
CLASS RETIRED INS	-4,524,581.87
ADVANCES FROM GRANTORS	-24,649.26
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	-59,042,834.55
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-2,229,215.26
PRIOR YEAR ENCUMBRANCES	-3,885,589.91
UNRESERVED FUND BALANCE	5,397,150.76
TOTAL FUND BALANCE FOR FUND 1	-717,654.41

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SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
CASH - OLD ACCT		-491,534.66
ACCOUNTS RECEIVABLE		1,972,117.55
TOTAL ASSETS		1,480,582.89
LIABILITIES		
ACCOUNTS PAYABLE		-1,287,945.45
ACCT PAYABLE-ACTIVE CARD PAY		-109,935.75
ACCR SALARIES & BENEFIT PAYABLE		-754,809.63
TOTAL LIABILITIES		-2,152,690.83
FUND BALANCE		
RESTRICTED GRANTS-KETS		672,107.94
TOTAL FUND BALANCE FOR FUND 2		672,107.94

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DIST ACTIVITY ACCOUNT (22)		ACCOUNT BALANCE
ASSETS		
CASH - OLD ACCT		1,508,645.68
ACCOUNTS RECEIVABLE		131,719.91
TOTAL ASSETS		1,640,365.59
LIABILITIES		
ACCOUNTS PAYABLE		-169,013.26
ACCT PAY-ACTIVE CARD PAY ACI		-25,283.73
TOTAL LIABILITIES		-194,296.99
FUND BALANCE		
RESTRICTED - OTHER		-1,410,422.81
PRIOR YEAR ENCUMBRANCES		-35,645.79
TOTAL FUND BALANCE FOR FUND 22		-1,446,068.60

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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

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BUILDING FUND (320)		ACCOUNT BALANCE
ASSETS		
CASH - OLD ACCT		10,465,059.99
TOTAL ASSETS		10,465,059.99
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-5,191,142.22
RESTRICTED - OTHER		-5,273,917.77
TOTAL FUND BALANCE FOR FUND 320		-10,465,059.99

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH - OLD ACCT		103,436,303.41
INVESTMENTS		68,946,794.53
ACCURED INTEREST IN INVEST PUR		311,908.14
TOTAL ASSETS		172,695,006.08
LIABILITIES		
ACCOUNTS PAYABLE		-15,604,015.56
ACCT PAYABLE-ACTIVE CARD PAY		-58,512.97
TOTAL LIABILITIES		-15,662,528.53
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-157,032,477.55
TOTAL FUND BALANCE FOR FUND 360		-157,032,477.55

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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

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AFTER SCHOOL CARE (52)		ACCOUNT BALANCE
ASSETS		
CASH - OLD ACCT		4,351,048.94
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		4,709,192.59
LIABILITIES		
ACCOUNTS PAYABLE		-10,517.92
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
DEFERRED INFLOW PENSION		-76,017.20
TOTAL LIABILITIES		-1,650,965.02
FUND BALANCE		
RESTRICTED OPEB		285,295.43
RESTRICTED - OTHER		1,033,507.83
RESTRICTED-NET ASSETS(FD SVC)		-4,377,030.83
TOTAL FUND BALANCE FOR FUND 52		-3,058,227.57

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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

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GOVERNMENTAL ASSET ACCOUNT GRP (8)		ACCOUNT BALANCE
ASSETS		
LAND		52,017,734.75
LAND IMPROVEMENTS		1,096,909.07
ACCUMULATED DEPR LAND IMPROV		-601,305.41
BUILDINGS & IMPROVEMENTS		1,007,506,782.11
ACCUMULATED DEPR - BUILDINGS		-427,479,606.10
TECHNOLOGY EQUIPMENT		1,554,395.55
ACCUMULATED DEPR TECH EQUIP		-257,417.81
VEHICLES		41,323,191.41
ACCUMULATED DEPR-VEHICLES		-26,673,324.14
GENERAL EQUIPMENT		7,609,419.67
ACCUMULATED DEPR GEN EQUIP		-4,084,132.84
CONSTRUCTION IN PROGRESS		299,149,648.99
TOTAL ASSETS		951,162,295.25
FUND BALANCE		
INVESTMENTS IN GOV'T ASSETS		-951,162,295.25
TOTAL FUND BALANCE FOR FUND 8		-951,162,295.25

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FOOD SERVICE ASSET ACCOUNT (81)		ACCOUNT BALANCE
ASSETS		
VEHICLES		427,891.76
ACCUMULATED DEPR-VEHICLES		-259,509.02
GENERAL EQUIPMENT		15,533,220.95
ACCUMULATED DEPR GEN EQUIP		-11,940,587.96
TOTAL ASSETS		3,761,015.73
FUND BALANCE		
INVESTMENTS IN BUS TYPE ASSETS		-3,761,015.73
TOTAL FUND BALANCE FOR FUND 81		-3,761,015.73

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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

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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