

**\*\*FAYETTE COUNTY PRIMARY \*\*****BALANCE SHEET FOR 2027 3**

| FUND: 1      GENERAL FUND |        |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|--------|---------------------------------|--------------------------|--------------------|
| ASSETS                    |        |                                 |                          |                    |
| 10                        | 6101   | CASH IN BANK                    | -60,485,594.39           | 1,174,234.95       |
| 10                        | 61010  | CASH - OLD ACCT                 | 29,229,976.52            | .00                |
| 10                        | 6102   | CASH IN PAYROLL CLEARING ACCT   | -10,000,000.00           | 3,635,648.12       |
| 10                        | 6104   | PETTY CASH ACCOUNT              | .00                      | 1,500.00           |
| 10                        | 6111   | INVESTMENTS                     | .00                      | 40,697,072.10      |
| 10                        | 6131   | RECEIVABLE FROM SPECIAL REV FN  | .00                      | 165.00             |
| 10                        | 6139   | RECEIVABLE FROM FOOD SVC FND    | 1,184,576.64             | 6,474,167.53       |
| 10                        | 6153   | ACCOUNTS RECEIVABLE             | 10,842,952.48            | 10,941,552.92      |
| 10                        | 6171   | INVENTORIES FOR CONSUMPTION     | .00                      | 2,229,215.26       |
| TOTAL ASSETS              |        |                                 | -29,228,088.75           | 65,153,555.88      |
| LIABILITIES               |        |                                 |                          |                    |
| 10                        | 7421   | ACCOUNTS PAYABLE                | 906,980.80               | -467.88            |
| 10                        | 7421A  | ACCT PAYABLE-ACTIVE CARD PAY    | -85,840.03               | -589,320.36        |
| 10                        | 7421P  | PCARD LIABILITY                 | -14,497.62               | -107,264.16        |
| 10                        | 7442   | BONDS PAYABLE CURRENT           | .00                      | -95,000,000.00     |
| 10                        | 7461   | ACCR SALARIES & BENEFIT PAYABLE | .00                      | -1,249,773.59      |
| 10                        | 7461M  | MEDICARE TAX                    | -21,116.59               | -467,222.77        |
| 10                        | 7462U  | UNEMPLOYMENT                    | -15,505.39               | -371,823.54        |
| 10                        | 7462W  | WORKERS COMP                    | -206,698.13              | -424,418.42        |
| 10                        | 7469   | LOCAL TAX WITHHELD PAYABLE      | -363,484.35              | -797,033.30        |
| 10                        | 7469O  | LOCAL TAX-FCPS OLT              | -138,999.60              | -243,526.49        |
| 10                        | 7469T  | TAX LEVY                        | .00                      | -1,590.94          |
| 10                        | 7470   | PAYROLL DEDUCTIONS AND WITHHOL  | -24.29                   | -824.87            |
| 10                        | 7470A  | LIAB DUE - AF PLANSERV          | -161,902.76              | -166,216.82        |
| 10                        | 7470BB | PAYROLL DEDUCTIONS-ONE AMERICA  | -5.26                    | -68.38             |
| 10                        | 7470BR | LIAB DUE - BRELLA (PRE)         | -44.01                   | -4,316.61          |
| 10                        | 7470C  | CHAPTER 13                      | -42.50                   | -4,779.05          |
| 10                        | 7470CH | CHUBB PERMANENT TERM LIFE LTC   | .00                      | -45.50             |
| 10                        | 7470CT | LIAB DUE CHUBB PERM TERM-POST   | 240.37                   | -10,613.34         |
| 10                        | 7470D  | LIAB DUE - VARIABLE ANNUITY     | 15,445.68                | 45.00              |
| 10                        | 7470DD | DELTA DENTAL                    | 1,365.16                 | -112,285.70        |
| 10                        | 7470DV | DELTA VISION                    | 556.97                   | -23,838.24         |
| 10                        | 7470E  | LIAB DUE - VAN KAMPEN           | 5,377.00                 | -3,090.00          |
| 10                        | 7470F  | FRINGE MANAGEMENT               | 113,932.54               | 220.83             |
| 10                        | 7470G  | GARNISHMENT                     | -3,607.17                | -22,063.16         |
| 10                        | 7470H  | CHILD SUPPORT                   | -258.38                  | -7,249.43          |
| 10                        | 7470KP | LIAB DUE-PROF ED OF FAYETTE     | -12.50                   | -12.50             |
| 10                        | 7470L  | LIAB DUE-LEGAL SHIELD           | 180.55                   | -6,604.53          |
| 10                        | 7470LB | LEGEND 403B ROTH                | 25.00                    | .00                |
| 10                        | 7470LI | PAYROLL DEDUCTION LINCOLN 403B  | 50.00                    | .00                |
| 10                        | 7470LV | PAYROLL DEDUCTION LINCOLN 457   | 100.00                   | .00                |
| 10                        | 7470M  | MISCELLANEOUS                   | -15.00                   | -2,861.42          |
| 10                        | 7470MC | MUTAL OF OMAHA VOL GRP TRM CHI  | 368.72                   | -353.76            |
| 10                        | 7470MD | MUTAL OF OMAHA BUY UP VOL LTD   | 23,706.68                | -22,529.72         |
| 10                        | 7470ME | MUTAL OF OMAHA VOL GRP TERM EM  | -41,719.51               | -63,450.56         |
| 10                        | 7470MS | MUTAL OF OMAHA VOL GRP TRM SPO  | 1,311.48                 | -1,357.30          |
| 10                        | 7470OC | OMAHA CRITICAL CARE-POST        | 4,438.67                 | -3,862.43          |
| 10                        | 7470OP | OMAHA CRITICAL CARE POST CANCER | 14,117.78                | -13,612.28         |
| 10                        | 7470P  | LIABILITY - PRUDENTIAL LIFE     | 14,420.83                | -14,254.01         |

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| FUND: 1 GENERAL FUND             |        |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|--------------------------------|--------------------------|--------------------|
| LIABILITIES                      |        |                                |                          |                    |
| 10                               | 7470PI | NATIONWIDE PET INSURANCE       | 564.86                   | -9,475.48          |
| 10                               | 7470Q  | LIAB DUE - KY EMPLOYEE         | -25,259.00               | -120,305.22        |
| 10                               | 7470TB | THOROUGHbred 403B              | 1,075.00                 | .00                |
| 10                               | 7470TR | THOROUGHbred ROTH              | 32,550.00                | 32,450.00          |
| 10                               | 7470U  | UNITED WAY                     | -629.84                  | -1,876.08          |
| 10                               | 7470VC | LIABILITY-VISION INS CHECK     | .00                      | -30,408.51         |
| 10                               | 7470VR | VALIC 457 ROTH                 | 1,250.00                 | -63.00             |
| 10                               | 7470X  | BENEFIT PAY - DELTA DENTAL     | .00                      | -485.00            |
| 10                               | 7470Y  | HEALTH INSURANCE - KEHP        | -195,656.14              | -2,562,140.67      |
| 10                               | 7470YD | DENTAL STATE                   | 60,475.87                | -56,460.89         |
| 10                               | 7470YV | VISION STATE                   | 18,475.69                | -17,059.77         |
| 10                               | 7471   | FEDERAL TAX WITHHELD PAYABLE   | -29,153.12               | -1,104,771.24      |
| 10                               | 7472   | FICA WITHHELD PAYABLE          | -44,778.11               | -489,722.17        |
| 10                               | 7473   | STATE TAX WITHHELD PAYABLE     | -18,066.44               | -477,818.57        |
| 10                               | 7474A  | KTRS                           | -65,326.20               | -2,210,619.60      |
| 10                               | 7475A  | CLASS RETIRED INS              | -573,463.67              | -2,773,871.38      |
| 10                               | 7481   | ADVANCES FROM GRANTORS         | 24,649.26                | .00                |
| 10                               | 7491   | CURRENT BOND OBLIGATIONS       | 2.91                     | -618.26            |
| 10                               | 7493   | CURRENT PORT OF ACC SICK LEAVE | .00                      | -1,957,969.87      |
| 10                               | 7499CA | AFA CAN/ACC/HOSP GAP (PRETAX)  | -10,788.79               | -208,649.65        |
| 10                               | 7499DL | AFA DIS/LIFE/LTC (POST TAX)    | -93,097.12               | -380,662.35        |
| 10                               | 7499EQ | EQUITABLE GROUP ADVISORS       | 40,804.50                | -146.47            |
| 10                               | 7499FS | AFA 457(B) (PRE-TAX)           | 17,982.83                | 735.00             |
| 10                               | 7499RI | AFA ROTH IRA (POST TAX)        | 1,032.00                 | -48,763.12         |
| 10                               | 7499T  | OTHER CURR LIA-TPA LIABILITY   | .00                      | -40,008.47         |
| 10                               | 7499ZT | AFA 403(B) (PRE-TAX)           | 14,631.53                | -3,560.57          |
| TOTAL LIABILITIES                |        |                                | -793,878.84              | -112,198,736.57    |
| FUND BALANCE                     |        |                                |                          |                    |
| 10                               | 6302   | REVENUES CONTROL               | -12,460,699.49           | -41,490,774.24     |
| 10                               | 7602   | EXPENDITURES CONTROL           | 42,482,667.08            | 85,367,990.47      |
| 10                               | 7603   | ENCUMBRANCES                   | -1,153,691.50            | 25,279,990.03      |
| 10                               | 8722   | NONSPENDABLE-INVENTORIES       | .00                      | -2,229,215.26      |
| 10                               | 8753   | RESERVED FOR ENCUMBRANCES      | 1,153,691.50             | -25,279,990.03     |
| 10                               | 8770   | UNRESERVED FUND BALANCE        | .00                      | 5,397,179.72       |
| TOTAL FUND BALANCE               |        |                                | 30,021,967.59            | 47,045,180.69      |
| TOTAL LIABILITIES + FUND BALANCE |        |                                | 29,228,088.75            | -65,153,555.88     |

**\*\*FAYETTE COUNTY PRIMARY \*\*****BALANCE SHEET FOR 2027 3**

| FUND: 2 SPECIAL REVENUE |    |                                  |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|----------------------------------|---------------------------------|--------------------------|--------------------|
| ASSETS                  |    |                                  |                                 |                          |                    |
|                         | 20 | 6101                             | CASH IN BANK                    | 1,006,302.03             | -395,577.35        |
|                         | 20 | 61010                            | CASH - OLD ACCT                 | 426,720.90               | .00                |
|                         | 20 | 6153                             | ACCOUNTS RECEIVABLE             | 222,483.56               | 248,244.79         |
|                         |    | TOTAL ASSETS                     |                                 | 1,655,506.49             | -147,332.56        |
| LIABILITIES             |    |                                  |                                 |                          |                    |
|                         | 20 | 7421                             | ACCOUNTS PAYABLE                | 2,593.44                 | .00                |
|                         | 20 | 7421A                            | ACCT PAYABLE-ACTIVE CARD PAY    | -117,861.52              | -278,099.68        |
|                         | 20 | 7461                             | ACCR SALARIES & BENEFIT PAYABLE | -191,759.85              | -251,661.91        |
|                         |    | TOTAL LIABILITIES                |                                 | -307,027.93              | -529,761.59        |
| FUND BALANCE            |    |                                  |                                 |                          |                    |
|                         | 20 | 6302                             | REVENUES CONTROL                | -6,853,899.06            | -7,553,470.34      |
|                         | 20 | 7602                             | EXPENDITURES CONTROL            | 5,505,420.50             | 10,038,523.72      |
|                         | 20 | 7603                             | ENCUMBRANCES                    | -210,098.30              | 1,991,380.73       |
|                         | 20 | 8731                             | RESTRICTED GRANTS-KETS          | .00                      | -1,807,959.23      |
|                         | 20 | 8753                             | RESERVED FOR ENCUMBRANCES       | 210,098.30               | -1,991,380.73      |
|                         |    | TOTAL FUND BALANCE               |                                 | -1,348,478.56            | 677,094.15         |
|                         |    | TOTAL LIABILITIES + FUND BALANCE |                                 | -1,655,506.49            | 147,332.56         |

# \*\*FAYETTE COUNTY PRIMARY \*\*

## BALANCE SHEET FOR 2027 3

| FUND: 21 ANNUAL DIST ACTIVITY ACCOUNT |    |       |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|-------|------------------------------|--------------------------|--------------------|
| ASSETS                                |    |       |                              |                          |                    |
|                                       | 21 | 6101  | CASH IN BANK                 | 281,063.51               | 2,146,407.36       |
|                                       | 21 | 61010 | CASH - OLD ACCT              | 20,894.64                | .00                |
| TOTAL ASSETS                          |    |       |                              | 301,958.15               | 2,146,407.36       |
| LIABILITIES                           |    |       |                              |                          |                    |
|                                       | 21 | 7421  | ACCOUNTS PAYABLE             | 87.61                    | .00                |
|                                       | 21 | 7421A | ACCT PAY-ACTIVE CARD PAY ACI | -17,378.48               | -11,215.65         |
| TOTAL LIABILITIES                     |    |       |                              | -17,290.87               | -11,215.65         |
| FUND BALANCE                          |    |       |                              |                          |                    |
|                                       | 21 | 6302  | REVENUES CONTROL             | -527,249.39              | -2,481,664.47      |
|                                       | 21 | 7602  | EXPENDITURES CONTROL         | 242,582.11               | 346,472.76         |
|                                       | 21 | 7603  | ENCUMBRANCES                 | 169,287.27               | 362,563.68         |
|                                       | 21 | 8753  | RESERVED FOR ENCUMBRANCES    | -169,287.27              | -362,563.68        |
| TOTAL FUND BALANCE                    |    |       |                              | -284,667.28              | -2,135,191.71      |
| TOTAL LIABILITIES + FUND BALANCE      |    |       |                              | -301,958.15              | -2,146,407.36      |

**\*\*FAYETTE COUNTY PRIMARY \*\*****BALANCE SHEET FOR 2027 3**

| FUND: 22 DIST ACTIVITY ACCOUNT |    |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------|----|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                         |    |                                  |                              |                          |                    |
|                                | 22 | 6101                             | CASH IN BANK                 | -155,899.36              | 16,600.29          |
|                                | 22 | 61010                            | CASH - OLD ACCT              | 127,021.28               | .00                |
|                                | 22 | 6153                             | ACCOUNTS RECEIVABLE          | .00                      | 24.99              |
|                                |    | TOTAL ASSETS                     |                              | -28,878.08               | 16,625.28          |
| LIABILITIES                    |    |                                  |                              |                          |                    |
|                                | 22 | 7421                             | ACCOUNTS PAYABLE             | 27,793.23                | .00                |
|                                | 22 | 7421A                            | ACCT PAY-ACTIVE CARD PAY ACI | .00                      | -17,835.13         |
|                                |    | TOTAL LIABILITIES                |                              | 27,793.23                | -17,835.13         |
| FUND BALANCE                   |    |                                  |                              |                          |                    |
|                                | 22 | 7602                             | EXPENDITURES CONTROL         | 1,084.85                 | 1,084.85           |
|                                | 22 | 7603                             | ENCUMBRANCES                 | -1,731.96                | 3,641.29           |
|                                | 22 | 8737                             | RESTRICTED - OTHER           | .00                      | 35,770.79          |
|                                | 22 | 8747                             | COMMITTED - OTHER            | .00                      | -35,645.79         |
|                                | 22 | 8753                             | RESERVED FOR ENCUMBRANCES    | 1,731.96                 | -3,641.29          |
|                                |    | TOTAL FUND BALANCE               |                              | 1,084.85                 | 1,209.85           |
|                                |    | TOTAL LIABILITIES + FUND BALANCE |                              | 28,878.08                | -16,625.28         |

# \*\*FAYETTE COUNTY PRIMARY \*\*

## BALANCE SHEET FOR 2027 3

| FUND: 25 SCHOOL ACTIVITY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 3**

| FUND: 310 CAPITAL OUTLAY FUND    |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE                     |      |                      |                          |                    |
| 31                               | 6302 | REVENUES CONTROL     | .00                      | -1,912,750.00      |
| 31                               | 7602 | EXPENDITURES CONTROL | .00                      | 1,912,750.00       |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | .00                      | .00                |

# \*\*FAYETTE COUNTY PRIMARY \*\*

## BALANCE SHEET FOR 2027 3

| FUND: 320 BUILDING FUND |    |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                  |    |                                  |                              |                          |                    |
|                         | 32 | 6101                             | CASH IN BANK                 | -7,043,977.41            | 950,285.93         |
|                         | 32 | 61010                            | CASH - OLD ACCT              | 1,773,498.52             | .00                |
|                         |    | TOTAL ASSETS                     |                              | -5,270,478.89            | 950,285.93         |
| FUND BALANCE            |    |                                  |                              |                          |                    |
|                         | 32 | 6302                             | REVENUES CONTROL             | .00                      | -1,597,808.00      |
|                         | 32 | 7602                             | EXPENDITURES CONTROL         | 5,270,478.89             | 11,112,582.06      |
|                         | 32 | 8734                             | RESTRICTED-SFCC ESCROW-PRIOR | .00                      | -5,191,142.22      |
|                         | 32 | 8737                             | RESTRICTED - OTHER           | .00                      | -5,273,917.77      |
|                         |    | TOTAL FUND BALANCE               |                              | 5,270,478.89             | -950,285.93        |
|                         |    | TOTAL LIABILITIES + FUND BALANCE |                              | 5,270,478.89             | -950,285.93        |

**\*\*FAYETTE COUNTY PRIMARY \*\*****BALANCE SHEET FOR 2027 3**

| FUND: 360 CONSTRUCTION FUND |    |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                      |    |                                  |                               |                          |                    |
|                             | 36 | 6101                             | CASH IN BANK                  | 36,303,071.76            | 88,710,245.86      |
|                             | 36 | 61010                            | CASH - OLD ACCT               | -40,000,000.00           | 1,451,486.70       |
|                             | 36 | 6111                             | INVESTMENTS                   | -8,400,000.00            | 43,316,794.53      |
|                             |    | TOTAL ASSETS                     |                               | -12,096,928.24           | 133,478,527.09     |
| LIABILITIES                 |    |                                  |                               |                          |                    |
|                             | 36 | 7421A                            | ACCT PAYABLE-ACTIVE CARD PAY  | 138,175.07               | -982,411.38        |
|                             |    | TOTAL LIABILITIES                |                               | 138,175.07               | -982,411.38        |
| FUND BALANCE                |    |                                  |                               |                          |                    |
|                             | 36 | 6302                             | REVENUES CONTROL              | -157,348.13              | -269,721.25        |
|                             | 36 | 7602                             | EXPENDITURES CONTROL          | 12,116,101.30            | 24,806,083.09      |
|                             | 36 | 7603                             | ENCUMBRANCES                  | -12,101,594.90           | 92,166,051.96      |
|                             | 36 | 8735                             | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -157,032,477.55    |
|                             | 36 | 8753                             | RESERVED FOR ENCUMBRANCES     | 12,101,594.90            | -92,166,051.96     |
|                             |    | TOTAL FUND BALANCE               |                               | 11,958,753.17            | -132,496,115.71    |
|                             |    | TOTAL LIABILITIES + FUND BALANCE |                               | 12,096,928.24            | -133,478,527.09    |

# \*\*FAYETTE COUNTY PRIMARY \*\*

## BALANCE SHEET FOR 2027 3

| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE                     |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | -5,270,478.89            | -13,025,332.06     |
| 40                               | 7602 | EXPENDITURES CONTROL | 5,270,478.89             | 13,025,332.06      |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | .00                      | .00                |

**\*\*FAYETTE COUNTY PRIMARY \*\*****BALANCE SHEET FOR 2027 3**

| FUND: 51 FOOD SERVICE FUND       |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                               |                          |                    |
| 51                               | 6101  | CASH IN BANK                  | 1,336,136.88             | 6,023,533.30       |
| 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                               | 6400O | DEFERRED OUTFLOWS OPEB        | .00                      | 1,626,605.22       |
| 51                               | 6400P | DEFERRED OUTFLOWS PENSION LIB | .00                      | 2,540,440.66       |
| 51                               | 6541O | FUNDED OPEB ASSETS            | .00                      | 323,468.73         |
| TOTAL ASSETS                     |       |                               | 1,336,136.88             | 10,992,098.85      |
| LIABILITIES                      |       |                               |                          |                    |
| 51                               | 7400  | INTERFUND PAYABLES            | -1,182,681.56            | -6,472,272.45      |
| 51                               | 7421  | ACCOUNTS PAYABLE              | .00                      | -244,163.70        |
| 51                               | 7541O | UNFUNDED PENSION LIAB OPEB    | .00                      | 107,855.17         |
| 51                               | 7541P | UNFUNDED PENSION LIAB PENSION | .00                      | -7,629,978.28      |
| 51                               | 7700O | DEFERRED INFLOW OPEB          | .00                      | -5,610,413.14      |
| 51                               | 7700P | DEFERRED INFLOW PENSION       | .00                      | -3,278,814.13      |
| TOTAL LIABILITIES                |       |                               | -1,182,681.56            | -23,127,786.53     |
| FUND BALANCE                     |       |                               |                          |                    |
| 51                               | 6302  | REVENUES CONTROL              | -2,190,517.71            | -2,802,605.17      |
| 51                               | 7602  | EXPENDITURES CONTROL          | 2,037,062.39             | 3,408,205.37       |
| 51                               | 7603  | ENCUMBRANCES                  | -249,720.26              | 5,695,644.26       |
| 51                               | 8737O | 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     | 249,720.26               | -5,695,644.26      |
| TOTAL FUND BALANCE               |       |                               | -153,455.32              | 12,135,687.68      |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | -1,336,136.88            | -10,992,098.85     |

**\*\*FAYETTE COUNTY PRIMARY \*\*****BALANCE SHEET FOR 2027 3**

| FUND: 52 AFTER SCHOOL CARE       |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                               |                          |                    |
| 52                               | 6101  | CASH IN BANK                  | 71,342.12                | 4,430,623.12       |
| 52                               | 61010 | CASH - OLD ACCT               | -18,075.00               | 186,368.96         |
| 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                     |       |                               | 53,267.12                | 4,936,580.26       |
| LIABILITIES                      |       |                               |                          |                    |
| 52                               | 7421A | ACCT PAYABLE-ACTIVE CARD PAY  | -6,097.55                | -5,059.70          |
| 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                |       |                               | -6,097.55                | -1,643,451.14      |
| FUND BALANCE                     |       |                               |                          |                    |
| 52                               | 6302  | REVENUES CONTROL              | -337,971.45              | -4,964,438.08      |
| 52                               | 7602  | EXPENDITURES CONTROL          | 290,801.88               | 346,092.82         |
| 52                               | 7603  | ENCUMBRANCES                  | -1,732.09                | 57,705.62          |
| 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                      | 6,412.88           |
| 52                               | 8753  | RESERVED FOR ENCUMBRANCES     | 1,732.09                 | -57,705.62         |
| TOTAL FUND BALANCE               |       |                               | -47,169.57               | -3,293,129.12      |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | -53,267.12               | -4,936,580.26      |

# \*\*FAYETTE COUNTY PRIMARY \*\*

## BALANCE SHEET FOR 2027 3

| FUND: 7000 FIDUCIARY FUND-PENSION, INVEST |            |                         | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------------------|------------|-------------------------|--------------------------|--------------------|
| ASSETS                                    |            |                         |                          |                    |
| 70                                        | 6101       | CASH IN BANK            | 16,605.46                | 16,605.46          |
| 70                                        | 61010      | CASH - OLD ACCT         | .00                      | -27,864.83         |
| 70                                        | 61010 0002 | CASH - OLD ACCT         | .00                      | 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                              |            |                         | 16,605.46                | 1,514,318.57       |
| FUND BALANCE                              |            |                         |                          |                    |
| 70                                        | 6302       | REVENUES CONTROL        | -16,605.46               | -16,605.46         |
| 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                        |            |                         | -16,605.46               | -1,514,318.57      |
| TOTAL LIABILITIES + FUND BALANCE          |            |                         | -16,605.46               | -1,514,318.57      |

# \*\*FAYETTE COUNTY PRIMARY \*\*

## BALANCE SHEET FOR 2027 3

| FUND: 8    GOVERNMENTAL ASSET ACCOUNT GRP |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 3

| FUND: 81 FOOD SERVICE ASSET ACCOUNT |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 3

| FUND: 9 LONG-TERM DEBT ACCOUNT GROUP |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 \*\*