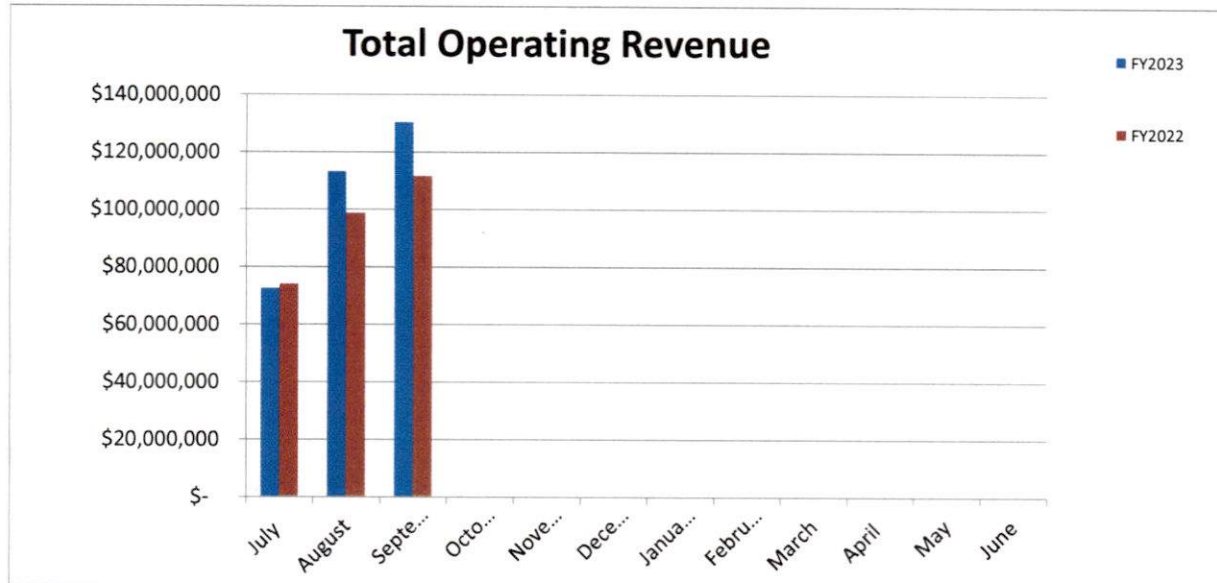


**General Fund Review**

	FY 2022 - 2023		FY 2021 - 2022	
	Working Budget	YTD Actual thru September 30	Working Budget	YTD Actual thru September 30
Total Revenues	\$ 659,456,713	\$ 130,265,026	\$ 622,105,392	\$ 111,655,126
Total Expenses	\$ 659,456,713	\$ 76,754,193	\$ 622,105,392	\$ 64,749,543
General Fund Balance		<u>\$ 53,510,833</u>		<u>\$ 46,905,583</u>
Encumbrances		\$ 21,720,181		\$ 13,308,808

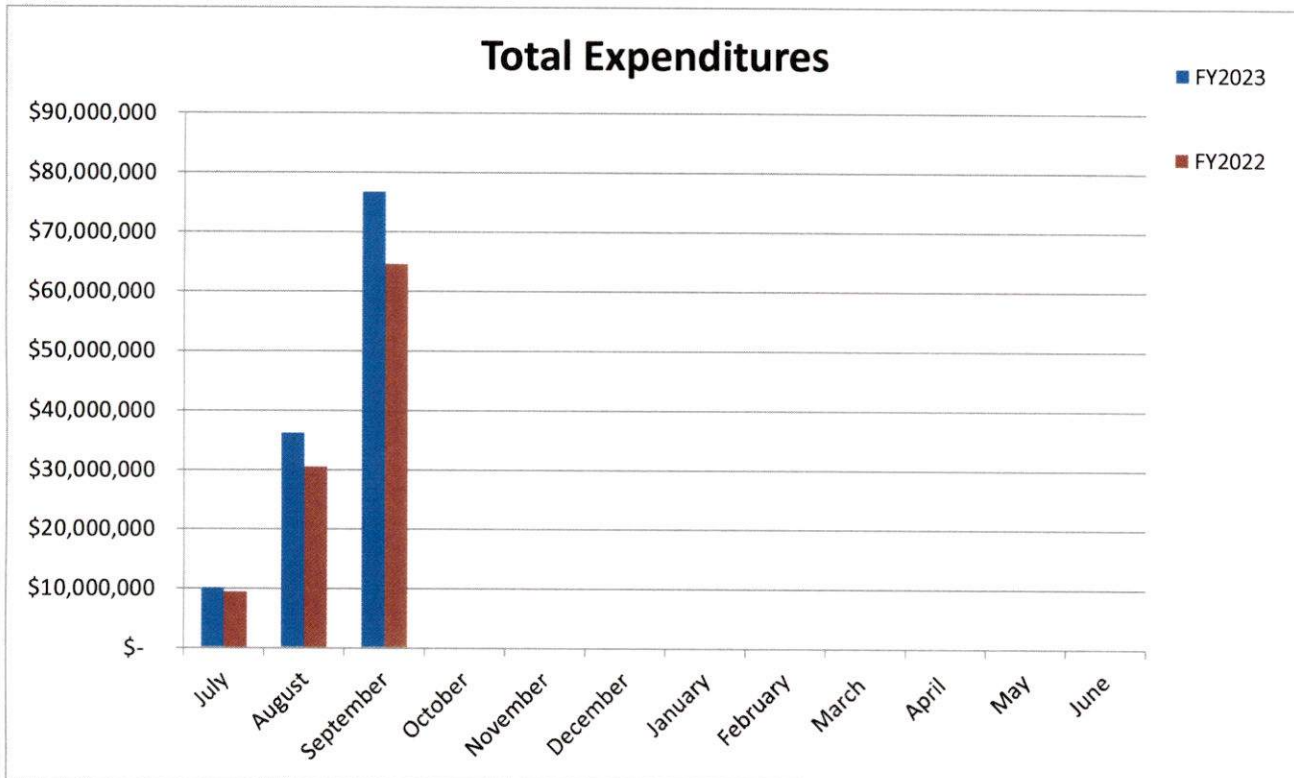
**FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING SEPTEMBER 30, 2022  
25% of the 2022 - 2023 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 22-23	YTD REVENUE 09/30/2022	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
<b>REVENUE</b>				
<b>Beginning Balance (unaudited)</b>	\$88,000,000	\$91,022,611	\$3,022,611	103%
AD VALOREM TAXES	\$260,803,335	\$1,962,345	(\$258,840,990)	1%
UTILITY TAXES	\$23,000,000	\$4,376,210	(\$18,623,790)	19%
OCCUPATIONAL LIC TAXES	\$43,000,000	\$1,558,181	(\$41,441,819)	4%
REVENUE IN LIEU OF TAXES	\$38,000	\$0	(\$38,000)	0%
OMITTED TAXES & PENALTIES	\$520,000	\$0	(\$520,000)	0%
TUITION	\$55,000	\$0	(\$55,000)	0%
TELECOMMUNICATIONS	\$850,000	\$254,058	(\$595,942)	30%
INTEREST	\$200,000	\$107,297	(\$92,703)	54%
OTHER REVENUE LOCAL SRS	\$1,725,000	\$1,618,366	(\$106,634)	94%
SEEK REVENUE	\$92,181,878	\$27,978,085	(\$64,203,793)	30%
OTHER STATE FUNDING	\$132,000	\$0	(\$132,000)	0%
INTERFUND TRANSFERS (indirect cost)	\$8,715,000	\$1,206,641	(\$7,508,359)	14%
MEDICAID	\$500,000	\$181,232	(\$318,768)	36%
SALE OF ASSETS	\$6,500	\$0	(\$6,500)	0%
ON BEHALF	\$136,650,000	\$0	(\$136,650,000)	0%
OTHER - NBC REIMB	\$240,000	\$0	(\$240,000)	0%
OTHER - CAPITAL LEASE PROCEEDS	\$2,840,000	\$0	(\$2,840,000)	0%
OTHER	\$0	\$0	\$0	0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$659,456,713</b>	<b>\$130,265,026</b>	<b>(\$529,191,687)</b>	<b>20%</b>



**FAYETTE COUNTY BOARD OF EDUCATION  
 FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
 FOR THE MONTH ENDING SEPTEMBER 30, 2022  
 25% of the 2022 - 2023 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 22-23	YTD EXPENSES 09/30/2022	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
<b>EXPENDITURES</b>				
INSTRUCTION	\$384,828,278	\$30,772,930	(\$354,055,348)	8%
STUDENT SUPPORT SERVICES	\$33,884,393	\$4,489,836	(\$29,394,557)	13%
INSTRUCTIONAL STAFF SUPP SERVICES	\$33,912,208	\$4,352,638	(\$29,559,570)	13%
DISTRICT ADMIN SUPPORT	\$7,712,810	\$1,279,411	(\$6,433,399)	17%
SCHOOL ADMIN SUPPORT	\$32,777,708	\$5,507,052	(\$27,270,656)	17%
BUSINESS SUPPORT SERVICES	\$39,437,701	\$13,038,556	(\$26,399,145)	33%
MAINTENANCE	\$54,232,248	\$12,449,247	(\$41,783,001)	23%
STUDENT TRANSPORTATION	\$24,497,271	\$4,655,960	(\$19,841,311)	19%
OTHER INSTRUCTIONAL	\$0	\$0	\$0	0%
FOOD SERVICE OPERATION	\$0	\$0	\$0	0%
COMMUNITY SERVICES	\$643,048	\$95,362	(\$547,686)	15%
DEBT SERVICE	\$1,681,048	\$113,202	(\$1,567,846)	7%
FUND TRANSFERS	\$3,000,000	\$0	(\$3,000,000)	0%
CONTINGENCY	\$42,850,000	\$0	(\$42,850,000)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$659,456,713</b>	<b>\$76,754,193</b>	<b>(\$582,702,520)</b>	<b>12%</b>



**FAYETTE COUNTY PUBLIC SCHOOLS  
REVENUES AND EXPENDITURES  
FOR THE MONTH ENDED  
SEPTEMBER 30, 2022**

**REVENUES**

Revenue from local sources:			
Taxation		\$8,099,157	
Investment earnings		\$121,024	
Other revenue		\$2,856,174	
Total revenue from local sources		\$11,076,356	
Revenue from state sources			\$33,261,121
Revenue from federal sources			-\$1,856,739
On-Behalf sources			\$7,198,082
Beginning Balance			\$131,059,658
Transfers			\$0
<b>TOTAL REVENUES</b>			<b>\$180,738,477</b>

**EXPENDITURES**

Salaries:			
Instructional		\$43,936,528	
District Administrative		\$5,571,720	
School Administrative		\$5,704,170	
Operations & Support		\$6,831,040	
Transportation		\$3,941,563	
Food Service		\$2,124,530	
Total salaries		\$68,109,551	
Vendor Payments			\$10,506,519
Transfers and on-behalf payments			\$32,444,843
<b>TOTAL EXPENDITURES</b>			<b>\$111,060,913</b>

**NET INCREASE/(DECREASE) IN**

**NET ASSETS/FUND BALANCES**

**\$69,677,564**

Statement of Revenues Expenditures and Changes in Fund Balances  
 SEPTEMBER 30, 2022

Fayette County School District

	Fund 1 General Fund	Fund 2 & 22& 25 Special Revenue	Fund 310 Capital Outlay	Fund 320 Building	Fund 360 Construction	Fund 400 Debt Service	Fund 51 Food Service	Fund 52 Day Care	Fund 7000 Fiduciary	TOTAL
<b>Revenues</b>										
Revenues from local sources										
Taxes:										
Property taxes	85,177	-	-	10,161	-	-	-	-	-	95,338
Occupational taxes	1,558,181	-	-	-	-	-	-	-	-	1,558,181
Motor vehicle taxes	1,877,168	-	-	192,260	-	-	-	-	-	2,069,428
Utility taxes	4,376,210	-	-	-	-	-	-	-	-	4,376,210
Taxation revenue	7,896,735	-	-	202,421	-	-	-	-	-	8,099,157
Investment earnings	107,297	-	-	-	13,727	-	-	-	-	121,024
Other revenue	1,618,366	615,047	-	-	24,849	-	385,459	199,348	13,106	2,856,174
Total revenue from local sources	9,622,398	615,047	-	202,421	38,576	-	385,459	199,348	13,106	11,076,356
Revenue from state sources	28,232,143	3,111,288	1,917,689	-	-	-	-	-	-	33,261,121
On-Behalf sources	1,206,641	(4,662,218)	-	-	-	10,653,659	-	-	-	7,198,082
Revenue from federal sources	181,232	(4,906,727)	-	-	-	-	2,868,755	-	-	(1,856,739)
Beginning Balance	91,022,611	-	1,049,203	188,431	33,263,574	207,699	5,186,246	-	141,893	131,059,658
<b>Total Revenues</b>	<b>130,265,026</b>	<b>(5,842,610)</b>	<b>2,966,892</b>	<b>390,852</b>	<b>33,302,150</b>	<b>10,861,358</b>	<b>8,440,461</b>	<b>199,348</b>	<b>154,999</b>	<b>180,738,477</b>
<b>Expenditures</b>										
Instructional	37,422,720	6,513,808	-	-	-	-	-	-	-	43,936,528
District Administration	4,725,814	845,907	-	-	-	-	-	-	-	5,571,720
School Administration	5,291,696	198,069	-	-	-	-	-	214,406	-	5,704,170
Operations & Support	6,742,451	88,589	-	-	-	-	-	-	-	6,831,040
Transportation	3,873,256	68,307	-	-	-	-	-	-	-	3,941,563
Food Service	-	-	-	-	-	-	2,124,530	-	-	2,124,530
Total Salaries and Benefits	58,055,936	7,714,679	-	-	-	-	2,124,530	214,406	-	68,109,551
Vendor Payments	14,017,209	(10,720,561)	-	-	4,842,513	-	2,300,058	67,300	-	10,506,519
Transfers and on-behalf payments	4,681,048	10,705,430	-	10,653,659	-	6,329,450	75,255	-	-	32,444,843
<b>Total Expenditures</b>	<b>76,754,193</b>	<b>7,699,548</b>	<b>-</b>	<b>10,653,659</b>	<b>4,842,513</b>	<b>6,329,450</b>	<b>4,499,842</b>	<b>281,706</b>	<b>-</b>	<b>111,060,913</b>
<b>Fund Balance</b>	<b>53,510,833</b>	<b>(13,542,158)</b>	<b>2,966,892</b>	<b>(10,262,807)</b>	<b>28,459,637</b>	<b>4,531,908</b>	<b>3,940,619</b>	<b>(82,358)</b>	<b>154,999</b>	<b>69,677,564</b>

	Revenues	Expenditures	Change In NA/FB
Governmental	\$ 171,943,669	\$ 106,279,365	\$ 65,664,304
Proprietary	\$ 8,639,809	\$ 4,781,548	\$ 3,858,261
Fiduciary	\$ 154,999	\$ -	\$ 154,999
<b>Fund Balance</b>	<b>\$ 180,738,477</b>	<b>\$ 111,060,913</b>	<b>\$ 69,677,564</b>

**FCPS 2022 -2023 Investment Schedule**

	Par Amount	Security	Type	Rating	Yield	Maturity Date	Cost	Interest
<b>September</b>								
30th Payroll	\$ 10,000,000	National Sec. Clearing Corp	CP	A1/P1	2.25%	9/28/2022	9,982,500.00	\$ 17,500
<b>October</b>								
15th Payroll	\$ 10,000,000	Manhattan Asset Fund	CP	A1/P1	2.75%	10/14/2022	9,978,611.11	\$ 21,389
30th Payroll	\$ 10,000,000	Barton Capital	CP	A1/P1	2.90%	10/31/2022	9,963,750.00	\$ 36,250
							<b>2023 Fiscal YTD Income</b>	<b>\$ 206,681</b>

FAYETTE COUNTY BOARD OF EDUCATION  
 FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
 FOR MONTH ENDED  
 SEPTEMBER 30, 2022

	Working Budget	YTD Actuals FISCAL YR 2023	Percent Realized	Working Budget	YTD Actuals FISCAL YR 2022	Percent Realized	Variance FY 2023 V/S 2022
<b>Revenues</b>							
Revenues from local sources							
Taxes:							
Property taxes	\$246,823,335	\$85,177	0%	\$231,752,114	\$191,475	0%	(\$106,298)
Occupational taxes	\$43,000,000	\$1,558,181	4%	\$37,000,000	\$1,573,435	4%	(\$15,255)
Motor vehicle taxes	\$14,500,000	\$1,877,168	13%	\$12,800,000	\$1,935,707	15%	(\$58,539)
Utility taxes	\$23,000,000	\$4,376,210	19%	\$20,000,000	\$3,897,782	19%	\$478,428
Taxation revenue	\$327,323,335	\$7,896,735	2%	\$301,552,114	\$7,598,399	3%	\$298,336
Investment earnings	\$200,000	\$107,297	54%	\$20,000	\$1,500	8%	\$105,797
Other revenue	4,664,500.00	\$1,618,366	35%	\$2,978,000	\$216,750	7%	\$1,401,616
Total revenue from local sources	\$332,187,835	\$9,622,398	3%	\$304,550,114	\$7,816,649	3%	\$1,805,750
Revenue from state sources	\$230,053,878	\$28,232,143	12%	\$228,693,477	\$24,376,978	11%	\$3,855,165
Revenue from federal sources	\$500,000	\$181,232	36%	\$334,152	\$0	0%	\$181,232
On-Behalf sources	\$8,715,000	\$1,206,641	14%	\$12,527,649	\$654,403	5%	\$552,238
Beginning Balance	\$88,000,000	\$91,022,611	103%	\$76,000,000	\$78,807,096	104%	\$12,215,516
<b>Total Revenues</b>	<b>\$659,456,713</b>	<b>\$130,265,026</b>	<b>20%</b>	<b>\$622,105,392</b>	<b>\$111,655,126</b>	<b>18%</b>	<b>\$18,609,900</b>
<b>Expenditures</b>							
Instructional	\$309,482,360	\$37,422,720	12%	\$275,635,247	\$33,909,577	12%	\$3,513,143
District Administration	\$19,609,547	\$4,725,814	24%	\$17,895,402	\$3,674,912	21%	\$1,050,901
School Administration	\$27,341,013	\$5,291,696	19%	\$26,686,638	\$4,820,618	18%	\$471,078
Operations & Support	\$22,319,243	\$6,742,451	30%	\$21,925,737	\$5,325,341	24%	\$1,417,110
Transportation	\$18,409,673	\$3,873,256	21%	\$17,693,326	\$3,283,046	19%	\$590,210
Food Service	\$0	\$0	0%	\$0	\$0	0%	\$0
Total Salaries and Benefits	\$397,161,836	\$58,055,936	15%	\$359,836,350	\$51,013,494	14%	\$7,042,442
Vendor Payments	\$216,444,877	\$14,017,209	6%	\$221,269,042	\$13,593,903	6%	\$423,306
Transfers and on-behalf payments	\$3,000,000	\$4,681,048	156%	1,000,000	\$142,146	14%	\$4,538,902
Contingency	\$42,850,000	\$0	0%	\$40,000,000	\$0	0%	\$0
<b>Total Expenditures</b>	<b>\$659,456,713</b>	<b>\$76,754,193</b>	<b>12%</b>	<b>\$622,105,392</b>	<b>\$64,749,543</b>	<b>10%</b>	<b>\$12,004,650</b>
<b>Fund Balance</b>	<b>\$0</b>	<b>\$53,510,833</b>		<b>\$0</b>	<b>\$46,905,583</b>		<b>\$6,605,250</b>