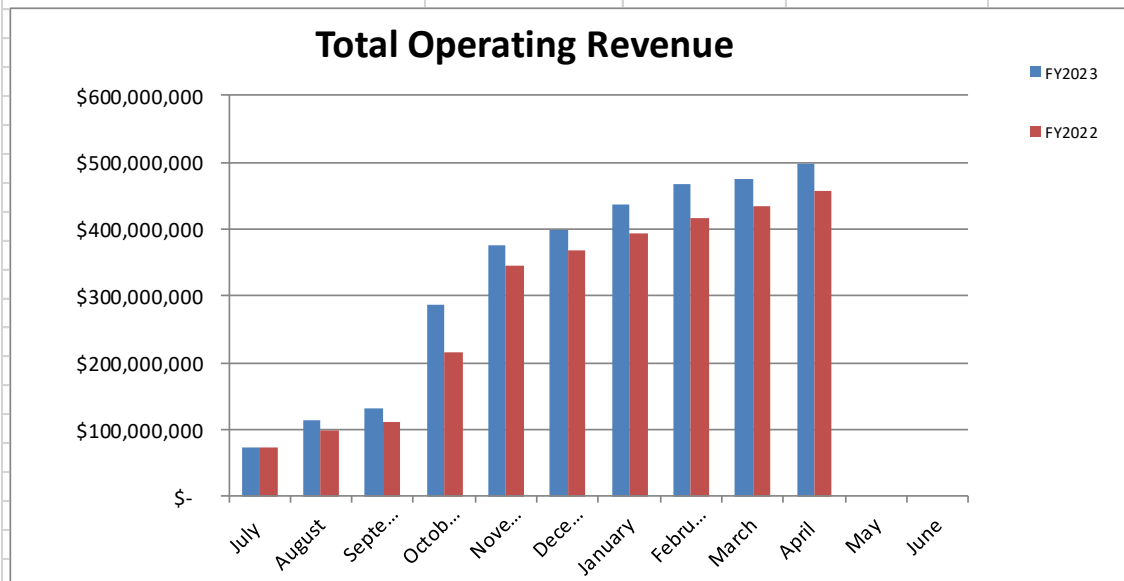


<b>General Fund Review</b>							
		FY 2022 - 2023		FY 2021 - 2022			
		Working Budget	YTD Actual thru April 30	Working Budget	YTD Actual thru April 30		
Total Revenues		\$ 659,456,713	\$ 497,014,674	\$ 622,270,680	\$ 456,698,673		
Total Expenses		\$ 659,456,713	\$ 354,023,914	\$ 622,270,680	\$ 308,721,044		
General Fund Balance			\$ 142,990,760		\$ 147,977,629		
Encumbrances			\$ 12,530,717		\$ 14,000,997		

**FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING APRIL 30, 2023  
83% of the 2022 - 2023 FISCAL YEAR IS COMPLETE**

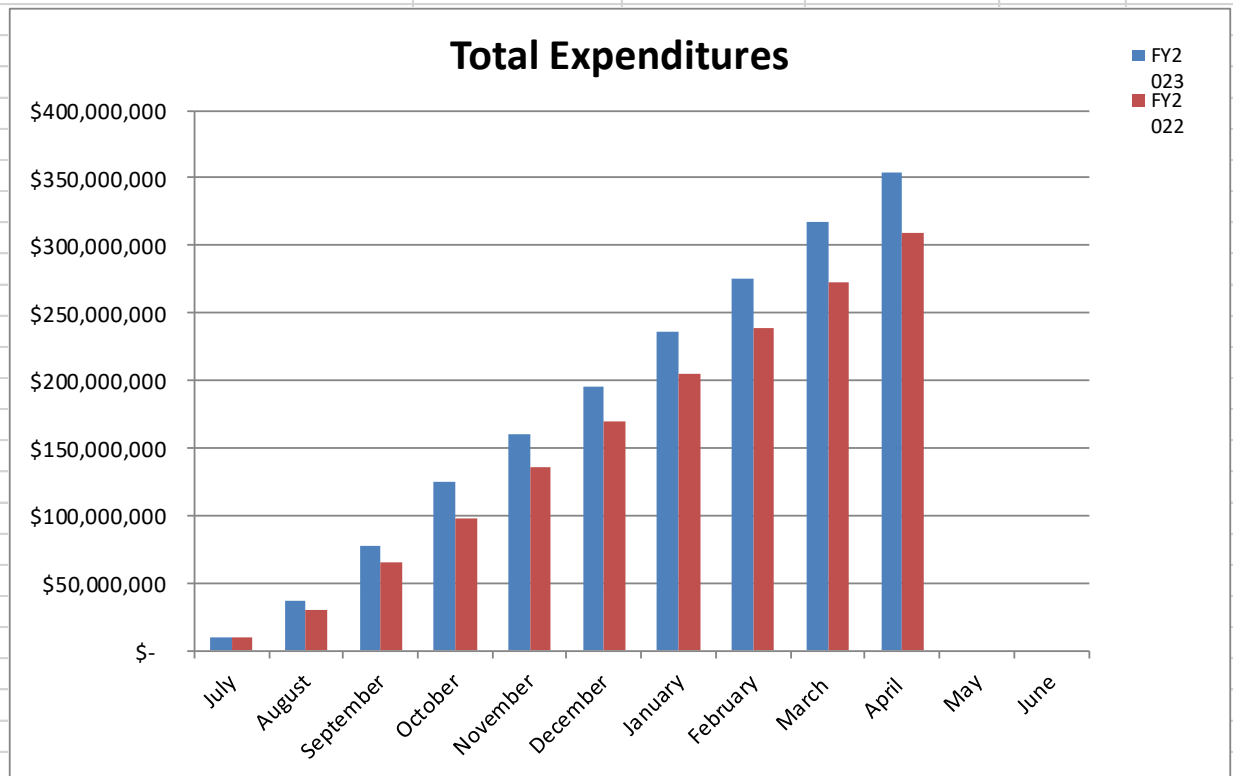
GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 22-23	YTD REVENUE 04/30/2023	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
<b>REVENUE</b>				
<b>Beginning Balance (audited)</b>	\$88,000,000	\$91,592,336	\$3,592,336	104%
AD VALOREM TAXES	\$260,803,335	\$256,562,359	(\$4,240,976)	98%
UTILITY TAXES	\$23,000,000	\$20,648,099	(\$2,351,901)	90%
OCCUPATIONAL LIC TAXES	\$43,000,000	\$27,054,931	(\$15,945,069)	63%
OMITTED TAXES & PENALTIES	\$520,000	\$362,733	(\$157,267)	70%
REVENUE IN LIEU OF TAXES	\$38,000	\$29,149	(\$8,851)	77%
TUITION	\$55,000	\$0	(\$55,000)	0%
TELECOMMUNICATIONS	\$850,000	\$846,862	(\$3,138)	100%
INTEREST	\$200,000	\$2,248,027	\$2,048,027	1124%
OTHER REVENUE LOCAL SRS	\$1,725,000	\$4,323,398	\$2,598,398	251%
SEEK REVENUE	\$92,181,878	\$81,408,404	(\$10,773,474)	88%
OTHER STATE FUNDING	\$132,000	\$253,010	\$121,010	192%
INTERFUND TRANSFERS (indirect cost)	\$8,715,000	\$11,357,658	\$2,642,658	130%
MEDICAID	\$500,000	\$300,383	(\$199,617)	60%
SALE OF ASSETS	\$6,500	\$27,325	\$20,825	420%
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>\$497,014,674</b>	<b>(\$162,442,039)</b>	<b>75%</b>



**FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING APRIL 30, 2023**

**83% of the 2022 - 2023 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 22-23	YTD EXPENSES 04/30/2023	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
<b>EXPENDITURES</b>				
INSTRUCTION	\$384,828,278	\$167,522,548	(\$217,305,730)	44%
STUDENT SUPPORT SERVICES	\$33,884,393	\$23,462,209	(\$10,422,184)	69%
INSTRUCTIONAL STAFF SUPP SERVICE	\$33,912,208	\$17,030,489	(\$16,881,719)	50%
DISTRICT ADMIN SUPPORT	\$7,712,810	\$9,216,571	\$1,503,761	119%
SCHOOL ADMIN SUPPORT	\$32,777,708	\$23,289,741	(\$9,487,967)	71%
BUSINESS SUPPORT SERVICES	\$39,437,701	\$37,223,040	(\$2,214,661)	94%
MAINTENANCE	\$54,232,248	\$46,417,192	(\$7,815,056)	86%
STUDENT TRANSPORTATION	\$24,497,271	\$21,726,924	(\$2,770,347)	89%
OTHER INSTRUCTIONAL	\$0	\$479,318	\$479,318	0%
FOOD SERVICE OPERATION	\$0	\$0	\$0	0%
COMMUNITY SERVICES	\$643,048	\$722,228	\$79,180	112%
DEBT SERVICE	\$1,681,048	\$1,681,048	(\$0)	100%
FUND TRANSFERS	\$3,000,000	\$5,252,605	\$2,252,605	175%
CONTINGENCY	\$42,850,000	\$0	(\$42,850,000)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$659,456,713</b>	<b>\$354,023,914</b>	<b>(\$305,432,799)</b>	<b>54%</b>



**FAYETTE COUNTY PUBLIC SCHOOLS  
REVENUES AND EXPENDITURES  
FOR THE MONTH ENDED  
APRIL 30, 2023**

**REVENUES**

Revenue from Local Sources		
Taxation	\$ 358,266,184	
Investment Earnings	\$ 2,444,490	
Other Revenue	<u>\$ 17,727,260</u>	
Total from Local Sources		\$ 378,437,935
Revenue from State Sources		\$ 99,159,989
Revenue from Federal Sources		\$ 58,153,364
		\$ 191,209,000
Fund Transfers and Other Revenue		
Beginning Balance		<u>\$ 140,787,729</u>
<b>TOTAL REVENUES</b>		<b>\$ 867,748,017</b>

**EXPENDITURES**

Employee Salaries & Benefits:		
Instructional	\$ 231,687,384	
	\$ 21,612,147	
District Administrative		
School Administrative	\$ 24,488,084	
Operations and Support	\$ 24,144,235	
Transportation	\$ 18,538,114	
Food Service	<u>\$ 10,200,756</u>	
Total Employee Salaries & Benefits		\$ 330,670,721
Vendor Payments		\$ 146,768,013
Fund Transfers and Other Expenditures		<u>\$ 88,270,353</u>
<b>TOTAL EXPENDITURES</b>		<b>\$ 565,709,087</b>

<b>NET INCREASE/(DECREASE) IN FUND BALANCES</b>	<u><u><b>\$ 302,038,930</b></u></u>
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**Fayette County Public Schools**

**Statement of Revenues, Expenditures and Changes in Fund Balances**

**April 30, 2023**

	<u>Fund 1</u>	<u>Funds</u>	<u>Fund 310</u>	<u>Fund 320</u>	<u>Fund 360</u>	<u>Fund 400</u>	<u>Fund 51</u>	<u>Fund 52</u>	<u>Fund 7000</u>	
	<u>General Fund</u>	<u>2,22&amp;25</u>	<u>Capital Outlay</u>	<u>Building</u>	<u>Construction</u>	<u>Debt Service</u>	<u>Food Service</u>	<u>Day Care</u>	<u>Fiduciary</u>	<u>TOTAL</u>
<b>Revenues</b>										
Revenues from Local Sources										
Transportation										
Property Taxes	245,211,370	-	-	52,438,338	-	-	-	-	-	297,649,709
Occupational Taxes	27,054,931	-	-	-	-	-	-	-	-	27,054,931
Motor Vehicle Taxes	11,713,722	-	-	1,199,724	-	-	-	-	-	12,913,445
Utility Taxes	20,648,099	-	-	-	-	-	-	-	-	20,648,099
Taxation Revenue	304,628,122	-	-	53,638,062	-	-	-	-	-	358,266,184
Investment Earnings	2,248,027	-	-	-	196,463	-	-	-	-	2,444,490
Other Local Revenue	4,352,547	8,343,860	-	-	24,849	-	2,827,143	2,124,754	54,107	17,727,260
Total Revenue from Local Sources	311,228,696	8,343,860	-	53,638,062	221,312	-	2,827,143	2,124,754	54,107	378,437,935
Revenue from State Sources	82,508,276	14,723,637	1,917,689	-	-	-	10,387	-	-	99,159,989
Revenue from Federal Sources	300,383	34,990,092	-	-	-	-	22,862,889	-	-	58,153,364
Fund Transfers and Other Revenue	11,384,983	(4,079,908)	-	-	153,829,916	30,081,939	-	-	-	191,209,000
Beginning Balance	91,592,336	1,678,581	2,109,623	3,053,670	33,263,574	207,699	5,186,246	3,554,106	141,893	140,787,729
<b>Total Revenues</b>	<b>\$ 497,014,674</b>	<b>\$ 55,656,262</b>	<b>\$ 4,027,312</b>	<b>\$ 56,691,732</b>	<b>\$ 187,314,803</b>	<b>\$ 30,289,637</b>	<b>\$ 30,886,666</b>	<b>\$ 5,678,860</b>	<b>\$ 196,001</b>	<b>\$ 867,748,017</b>
<b>Expenditures</b>										
Employee Salaries and Benefits										
Instructional	199,707,901	31,979,483	-	-	-	-	-	-	-	231,687,384
District Administration	17,581,668	4,030,479	-	-	-	-	-	-	-	21,612,147
School Administration	22,400,484	894,825	-	-	-	-	-	1,192,775	-	24,488,084
Operations & Support	23,878,517	265,718	-	-	-	-	-	-	-	24,144,235
Transportation	18,178,261	359,853	-	-	-	-	-	-	-	18,538,114
Food Service	-	(68,964)	-	-	-	-	10,269,720	-	-	10,200,756
Total Employee Salaries and Benefits	281,746,831	37,461,394	-	-	-	-	10,269,720	1,192,775	-	330,670,721
Vendor Payments	65,343,430	24,351,733	-	-	45,377,455	-	11,277,916	363,776	49,152	146,768,013
Fund Transfers and Other Expenditures	6,933,653	3,715,634	-	47,003,595	-	30,081,939	535,533	-	-	88,270,353
<b>Total Expenditures</b>	<b>\$ 354,023,914</b>	<b>\$ 65,528,761</b>	<b>-</b>	<b>\$ 47,003,595</b>	<b>\$ 45,377,455</b>	<b>\$ 30,081,939</b>	<b>\$ 22,083,170</b>	<b>\$ 1,556,551</b>	<b>\$ 49,152</b>	<b>\$ 565,709,087</b>
<b>Fund Balance</b>	<b>\$ 142,990,760</b>	<b>(\$ 9,872,499)</b>	<b>\$ 4,027,312</b>	<b>\$ 9,688,137</b>	<b>\$ 141,937,348</b>	<b>\$ 207,699</b>	<b>\$ 8,803,496</b>	<b>\$ 4,122,309</b>	<b>\$ 146,849</b>	<b>\$ 302,038,930</b>

	<u>Revenues</u>	<u>Expenditures</u>	<u>NA/FB</u>
Governmental	\$ 830,994,419	\$ 542,015,663	\$ 288,978,756
Proprietary	\$ 36,565,526	\$ 23,639,721	\$ 12,925,805
Fiduciary	\$ 196,001	\$ 49,152	\$ 146,849
<b>Fund Balance</b>	<b>\$ 867,748,017</b>	<b>\$ 565,709,087</b>	<b>\$ 302,038,930</b>

	Par Amount	Security	Type	Rating	Yield	Maturity Date	Cost	Interest
<b>May</b>								
Monthly Roll	\$ 10,000,000	UST T-Bill	UST	Aaa	4.30%	5/9/2023	9,943,773	\$ 56,227
<b>15th Payroll</b>								
	\$ 10,000,000	JP Morgan CP	CP	A1/P1	4.80%	5/10/2023	9,764,354	\$ 235,646
	\$ 5,000,000	Federal Home Loan Bank	UST	Aaa	4.70%	5/12/2023	4,949,022	\$ 50,978
	\$ 10,000,000	Credit Agricole CIB	CP	A1/P1	4.80%	5/15/2023	9,977,385	\$ 22,615
	\$ 10,000,000	Federal Home Loan Bank	UST	Aaa	4.55%	5/17/2023	9,850,600	\$ 149,400
<b>31st Payroll</b>								
	\$ 7,000,000	Federal Home Loan Bank	UST	Aaa	4.55%	5/19/2023	6,893,701	\$ 106,299
	\$ 13,000,000	Federal Home Loan Bank	UST	Aaa	4.65%	5/30/2023	12,786,605	\$ 213,395
	\$ 5,000,000	UST T-Bill	UST	Aaa	4.65%	5/30/2023	4,935,239	\$ 64,761
<b>June</b>								
Monthly Roll	\$ 10,000,000	Lloyds Bank	CP	A1/P1	4.80%	6/7/2023	9,918,011	\$ 81,989
<b>15th Payroll</b>								
	\$ 5,000,000	MUFG Bank	CP	A1/P1	4.60%	6/13/2023	4,912,128	\$ 87,873
	\$ 10,000,000	Banco Santander	CP	A1/P1	4.75%	6/13/2023	9,835,192	\$ 164,808
	\$ 10,000,000	UST T-Bill	UST	Aaa	4.75%	6/13/2023	9,850,013	\$ 149,988
	\$ 5,000,000	Money Market DBA			4.07%	6/15/2023	5,000,000	\$ 41,927
	\$ 10,000,000	Federal Home Loan Bank	UST	Aaa	4.67%	6/20/2023	<b>9,915,003</b>	\$ 84,997
<b>31st Payroll</b>								
	\$ 10,000,000	Federal Home Loan Bank	UST	Aaa	4.70%	6/28/2023	9,816,696	\$ 183,304
	\$ 10,000,000	Lloyds Bank	CP	A1/P1	4.80%	6/30/2023	9,672,000	\$ 328,000
	\$ 5,000,000	Federal Home Loan Bank	UST	Aaa	4.70%	6/30/2023	4,913,394	\$ 86,606
	<b>\$ 145,000,000</b>					<b>2022-2023 Interest Income</b>		<b>\$ 5,118,581</b>

Fayette County Public Schools

GENERAL FUND (FUND 1) BUDGET REPORT

April 30, 2023

	Fiscal Year 2023 Budget	Fiscal Year 2023 YTD Actuals	Percent Realized	Fiscal Year 2022 Budget	Fiscal Year 2022 YTD Actuals	Percent Realized	Variance, FY 2023 VS FY
<b>Revenues</b>							
Revenues from Local Sources							
Transportation							
Property Taxes	\$ 246,823,335	\$ 245,211,370	99.3%	\$ 232,552,114	\$ 232,559,570	100.0%	\$ 12,651,801
Occupational Taxes	\$ 43,000,000	\$ 27,054,931	62.9%	\$ 37,000,000	\$ 27,833,925	75.2%	(\$ 778,994)
Motor Vehicle Taxes	\$ 14,500,000	\$ 11,713,722	80.8%	\$ 12,800,000	\$ 10,834,092	84.6%	\$ 879,630
Utility Taxes	\$ 23,000,000	\$ 20,648,099	89.8%	\$ 20,000,000	\$ 18,617,280	93.1%	\$ 2,030,820
Taxation Revenue	\$ 327,323,335	\$ 304,628,122	93.1%	\$ 302,352,114	\$ 289,844,867	95.9%	\$ 14,783,256
Investment Earnings	\$ 200,000	\$ 2,248,027	1124.0%	\$ 20,000	\$ 36,819	184.1%	\$ 2,211,208
Other Local Revenue	\$ 2,146,868	\$ 4,352,547	202.7%	\$ 883,288	\$ 3,335,032	377.6%	\$ 1,017,515
Total Revenue from Local Sources	\$ 329,670,203	\$ 311,228,696	94.4%	\$ 303,255,402	\$ 293,216,718	96.7%	\$ 18,011,978
Revenue from State Sources	\$ 230,053,878	\$ 82,508,276	35.9%	\$ 231,706,491	\$ 78,734,067	34.0%	\$ 3,774,209
Revenue from Federal Sources	\$ 500,000	\$ 300,383	60.1%	\$ 334,152	\$ 383,882	114.9%	(\$ 83,499)
Fund Transfers and Other Revenue	\$ 11,555,000	\$ 11,384,983	98.5%	\$ 10,974,635	\$ 5,556,911	50.6%	\$ 5,828,072
Beginning Balance	\$ 88,000,000	\$ 91,592,336	104.1%	\$ 76,000,000	\$ 78,807,096	103.7%	\$ 12,785,240
<b>Total Revenues</b>	<b>\$ 659,779,081</b>	<b>\$ 497,014,674</b>	<b>75.3%</b>	<b>\$ 622,270,680</b>	<b>\$ 456,698,673</b>	<b>73.4%</b>	<b>\$ 40,316,001</b>
<b>Expenditures</b>							
Employee Salaries and Benefits							
Instructional	\$ 274,927,164	\$ 199,707,901	72.6%	\$ 275,454,171	\$ 185,932,920	67.5%	\$ 13,774,981
District Administration	\$ 22,111,527	\$ 17,581,668	79.5%	\$ 17,487,862	\$ 12,936,900	74.0%	\$ 4,644,768
School Administration	\$ 29,402,118	\$ 22,400,484	76.2%	\$ 26,413,354	\$ 20,510,786	77.7%	\$ 1,889,698
Operations & Support	\$ 27,459,725	\$ 23,878,517	87.0%	\$ 22,479,899	\$ 18,814,625	83.7%	\$ 5,063,892
Transportation	\$ 21,112,019	\$ 18,178,261	86.1%	\$ 18,000,767	\$ 15,044,525	83.6%	\$ 3,133,736
Food Service	-	-	-	-	-	-	-
Total Employee Salaries and Benefits	\$ 375,012,553	\$ 281,746,831	75.1%	\$ 359,836,053	\$ 253,239,756	70.4%	\$ 28,507,075
Vendor Payments	\$ 95,841,063	\$ 65,343,430	68.2%	\$ 83,241,192	\$ 51,589,810	62.0%	\$ 13,753,620
Fund Transfers and Other Expenditures	\$ 146,075,464	\$ 6,933,653	4.7%	\$ 139,193,436	\$ 3,891,477	2.8%	\$ 3,042,175
Contingency	\$ 42,850,000	-	0.0%	\$ 40,000,000	-	0.0%	-
<b>Total Expenditures</b>	<b>\$ 659,779,081</b>	<b>\$ 354,023,914</b>	<b>53.7%</b>	<b>\$ 622,270,680</b>	<b>\$ 308,721,044</b>	<b>49.6%</b>	<b>\$ 45,302,870</b>
<b>Fund Balance</b>	<b>\$ 0</b>	<b>\$ 142,990,760</b>		<b>\$ 0</b>	<b>\$ 147,977,629</b>		<b>(\$ 4,986,869)</b>