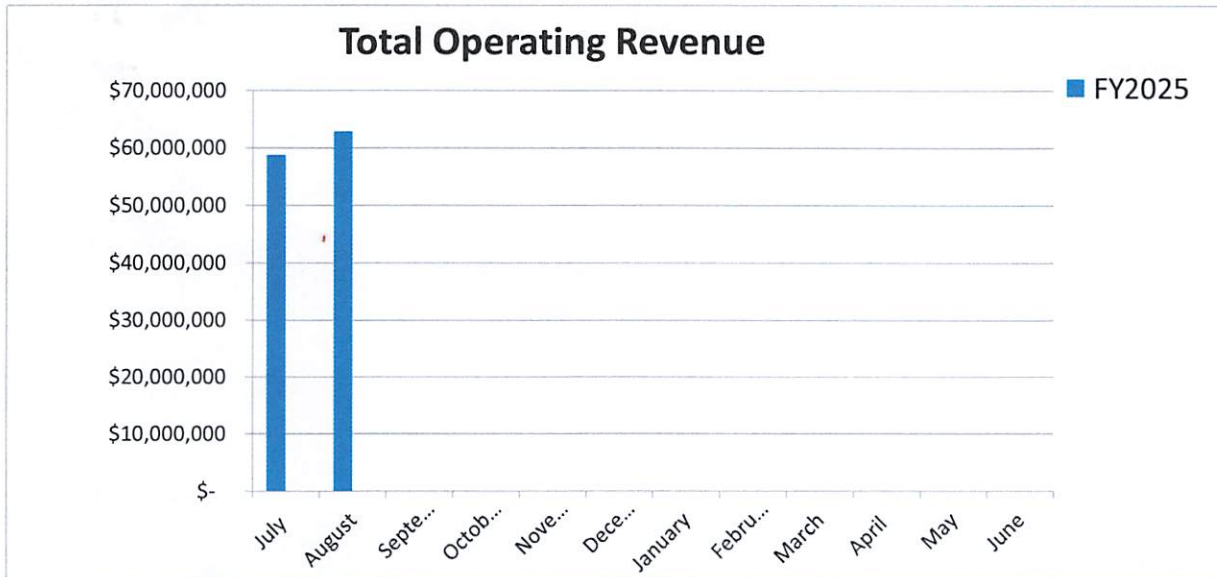


General Fund Review

	FY 2024 - 2025	
	Tentative Budget	YTD Actual thru August 31
Total Revenues	\$ 671,645,782	\$ 62,841,240
Total Expenses	\$ 671,645,782	\$ 39,664,985
General Fund Balance		\$ 23,176,255
Encumbrances		\$ 15,071,965

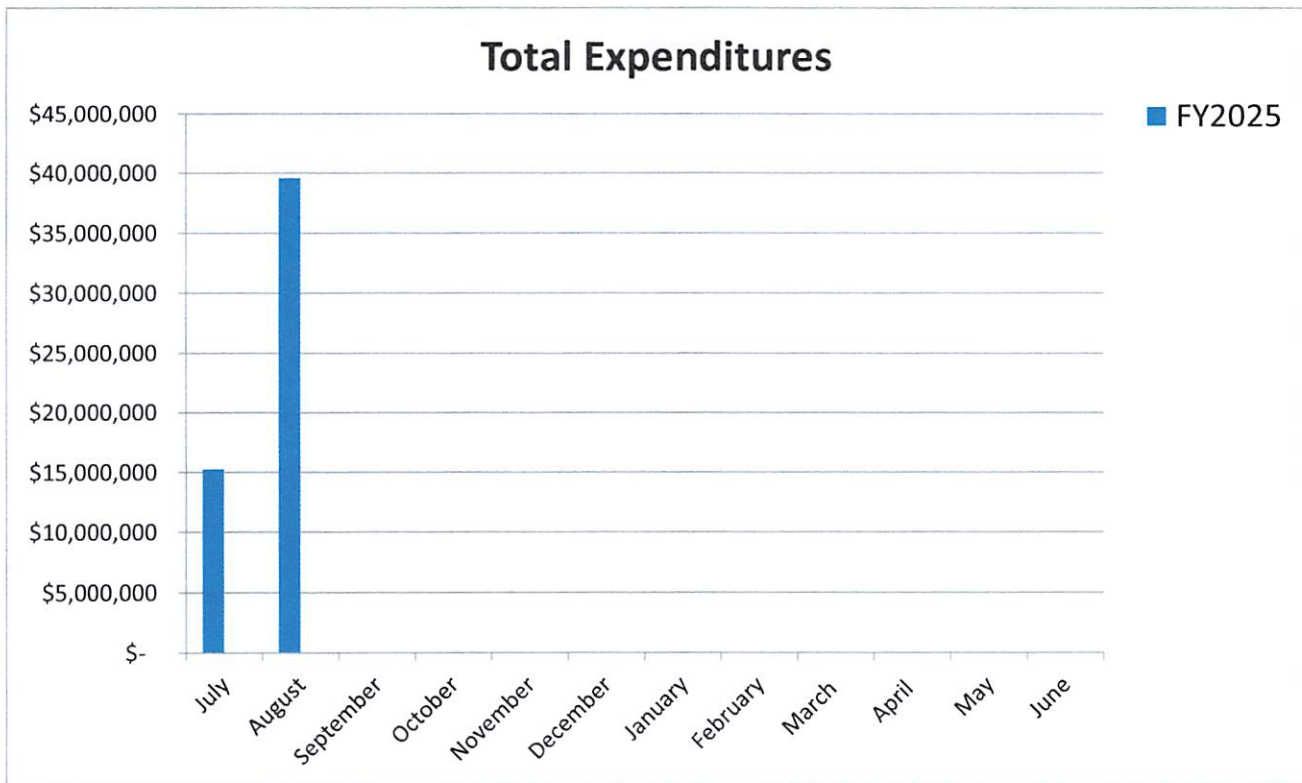
**FAYETTE COUNTY BOARD OF EDUCATION
 FINANCIAL SUPPORT SERVICES TREASURER'S REPORT
 FOR THE MONTH ENDING AUGUST 2024
 17% of the 2024 - 2025 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD TENTATIVE WORKING BUDGET 24 - 25	YTD REVENUE 08/31/2024	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
REVENUE				
Beginning Balance (unaudited)	\$60,000,000	\$42,096,691	(\$17,903,309)	70%
AD VALOREM TAXES	\$278,700,000	\$2,158,827	(\$276,541,173)	1%
UTILITY TAXES	\$25,000,000	\$0	(\$25,000,000)	0%
OCCUPATIONAL LIC TAXES	\$50,000,000	\$1,114,912	(\$48,885,088)	2%
OMITTED TAXES & PENALTIES	\$1,400,000	\$0	(\$1,400,000)	0%
REVENUE IN LIEU OF TAXES	\$40,000	\$0	(\$40,000)	0%
TUITION	\$55,000	\$0	(\$55,000)	0%
INTEREST	\$6,000,000	\$35,493	(\$5,964,507)	1%
OTHER REVENUE LOCAL SRS	\$3,970,892	\$827,494	(\$3,143,398)	21%
SEEK REVENUE	\$93,000,000	\$16,898,955	(\$76,101,045)	18%
OTHER STATE FUNDING	\$132,000	\$0	(\$132,000)	0%
TELECOMMUNICATIONS	\$850,000	\$84,699	(\$765,301)	10%
ON BEHALF	\$143,917,890	\$0	(\$143,917,890)	0%
MEDICAID	\$500,000	\$0	(\$500,000)	0%
INTERFUND TRANSFERS (indirect cost)	\$3,900,000	(\$375,831)	(\$4,275,831)	0%
SALE OF ASSETS	\$0	\$0	\$0	0%
OTHER - NBC REIMB	\$240,000	\$0	(\$240,000)	0%
OTHER - CAPITAL LEASE PROCEEDS	\$3,940,000	\$0	(\$3,940,000)	0%
OTHER	\$0	\$0	\$0	0%
TOTAL OPERATING REVENUE	\$671,645,782	\$62,841,240	(\$608,804,542)	9%



**FAYETTE COUNTY BOARD OF EDUCATION
 FINANCIAL SUPPORT SERVICES TREASURER'S REPORT
 FOR THE MONTH ENDING August 31, 2024
 17% of the 2024 - 2025 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED TENTATIVE BUDGET 24 - 25	YTD EXPENSES 08/31/2024	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
EXPENDITURES				
INSTRUCTION	\$387,325,627	\$12,092,487	(\$375,233,140)	3%
STUDENT SUPPORT SERVICES	\$40,726,353	\$1,586,027	(\$39,140,326)	4%
INSTRUCTIONAL STAFF SUPP SERVICES	\$33,467,593	\$3,095,154	(\$30,372,439)	9%
DISTRICT ADMIN SUPPORT	\$8,250,671	\$1,111,200	(\$7,139,471)	13%
SCHOOL ADMIN SUPPORT	\$37,582,631	\$3,092,152	(\$34,490,479)	8%
BUSINESS SUPPORT SERVICES	\$36,781,256	\$8,930,542	(\$27,850,714)	24%
MAINTENANCE	\$53,487,239	\$7,125,841	(\$46,361,398)	13%
STUDENT TRANSPORTATION	\$26,235,249	\$2,272,169	(\$23,963,080)	9%
OTHER INSTRUCTIONAL	\$883,837	\$66,568	(\$817,269)	0%
FOOD SERVICE OPERATION	\$0	\$0	\$0	0%
COMMUNITY SERVICES	\$770,326	\$73,824	(\$696,502)	10%
DEBT SERVICE	\$1,685,000	\$219,021	(\$1,465,979)	13%
FUND TRANSFERS	\$800,000	\$0	(\$800,000)	0%
CONTINGENCY	\$43,650,000	\$0	(\$43,650,000)	0%
TOTAL EXPENDITURES	\$671,645,782	\$39,664,985	(\$631,980,797)	6%



**FAYETTE COUNTY PUBLIC SCHOOLS
REVENUES AND EXPENDITURES
FOR THE MONTH ENDED
AUGUST 31, 2024**

REVENUES

Revenue from Local Sources		
Taxation	\$ 3,819,003	
Investment Earnings	\$ 69,743	
Other Revenue	<u>\$ 1,616,246</u>	
Total from Local Sources		\$ 5,504,992
Revenue from State Sources		\$ 22,628,426
Revenue from Federal Sources		(\$ 9,186,470)
		<u>\$ 11,708,102</u>
Fund Transfers and Other Revenue		
Beginning Balance		<u>\$ 121,662,763</u>
TOTAL REVENUES		\$ 152,317,812

EXPENDITURES

Employee Salaries & Benefits:		
Instructional	\$ 17,637,769	
	\$ 4,631,246	
District Administrative		
School Administrative	\$ 3,081,146	
Operations and Support	\$ 5,140,775	
Transportation	\$ 1,970,164	
Food Service	<u>\$ 847,505</u>	
Total Employee Salaries & Benefits		\$ 33,308,606
Vendor Payments		\$ 15,427,643
Fund Transfers and Other Expenditures		<u>\$ 21,960,304</u>
TOTAL EXPENDITURES		\$ 70,696,554

NET INCREASE/(DECREASE) IN FUND BALANCES		<u><u>\$ 81,621,258</u></u>
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Fayette County Public Schools

Statement of Revenues, Expenditures and Changes in Fund Balances

August 31, 2024

	Fund 1	Funds 2,22&25	Fund 310	Fund 320	Fund 360	Fund 400	Fund 51	Fund 52	Fund 7000	
	General Fund	Special	Capital Outlay	Building	Construction	Debt Service	Food Service	Day Care	Educational	TOTAL
Revenues										
Revenues from Local Sources										
Transportation										
Property Taxes	78,690	-	-	-	-	-	-	-	-	78,690
Occupational Taxes	1,114,912	-	-	-	-	-	-	-	-	1,114,912
Motor Vehicle Taxes	2,080,137	-	-	545,263	-	-	-	-	-	2,625,400
Utility Taxes	-	-	-	-	-	-	-	-	-	-
Taxation Revenue	3,273,739	-	-	545,263	-	-	-	-	-	3,819,003
Investment Earnings	35,493	-	-	-	34,250	-	-	-	-	69,743
Other Local Revenue	827,494	521,258	-	-	-	-	212,961	54,533	-	1,616,246
Total Revenue from Local Sources	4,136,726	521,258	-	545,263	34,250	-	212,961	54,533	-	5,504,992
Revenue from State Sources	16,983,654	3,730,434	1,903,950	-	-	-	10,387	-	-	22,628,426
Revenue from Federal Sources	-	(9,410,582)	-	-	-	-	224,112	-	-	(9,186,470)
Fund Transfers and Other Revenue	(375,831)	-	-	-	2,139,982	9,943,951	-	-	-	11,708,102
Beginning Balance	42,096,691	-	17,613	11,930,121	60,876,765	207,699	1,753,591	4,780,282	-	121,662,763
Total Revenues	\$ 62,841,240	(\$ 5,158,890)	\$ 1,921,563	\$ 12,475,384	\$ 63,050,998	\$ 10,151,650	\$ 2,201,052	\$ 4,834,816	-	\$ 152,317,812
Expenditures										
Employee Salaries and Benefits										
Instructional	14,562,999	3,074,770	-	-	-	-	-	-	-	17,637,769
District Administration	3,857,116	774,131	-	-	-	-	-	-	-	4,631,246
School Administration	3,027,053	9,042	-	-	-	-	-	45,051	-	3,081,146
Operations & Support	5,098,786	41,989	-	-	-	-	-	-	-	5,140,775
Transportation	1,970,164	-	-	-	-	-	-	-	-	1,970,164
Food Service	-	-	-	-	-	-	847,505	-	-	847,505
Total Employee Salaries and Benefits	28,516,118	3,899,932	-	-	-	-	847,505	45,051	-	33,308,606
Vendor Payments	10,929,845	3,184,506	-	-	1,241,966	-	27,944	43,382	-	15,427,643
Fund Transfers and Other Expenditures	219,021	(691,289)	2,244,553	9,943,951	-	9,943,951	300,118	-	-	21,960,304
Total Expenditures	\$ 39,664,985	\$ 6,393,149	\$ 2,244,553	\$ 9,943,951	\$ 1,241,966	\$ 9,943,951	\$ 1,175,567	\$ 88,433	-	\$ 70,696,554
Fund Balance	\$ 23,176,256	(\$ 11,552,039)	(\$ 322,990)	\$ 2,531,434	\$ 61,809,032	\$ 207,699	\$ 1,025,484	\$ 4,746,383	\$ 0	\$ 81,621,258

FCPS 2024 -2025 Investment Schedule

	Par Amount	Security	Type	Rating	Yield	Maturity Date	Cost	Interest
<u>September</u>								
SEEK	\$ 10,000,000	US Treasury	UST	AAA	5.25	9/3/2024	\$ 9,924,344	\$ 75,656
<u>October</u>								
SEEK	\$ 10,000,000	US Treasury	UST	AAA	5.23	10/3/2024	\$ 9,882,786	\$ 117,214
<u>November</u>								
SEEK	\$ 10,000,000	US Treasury	UST	AAA	5.05	11/5/2024	\$ 9,877,000	\$ 123,000
2024-2025 Interest Income							\$	351,363