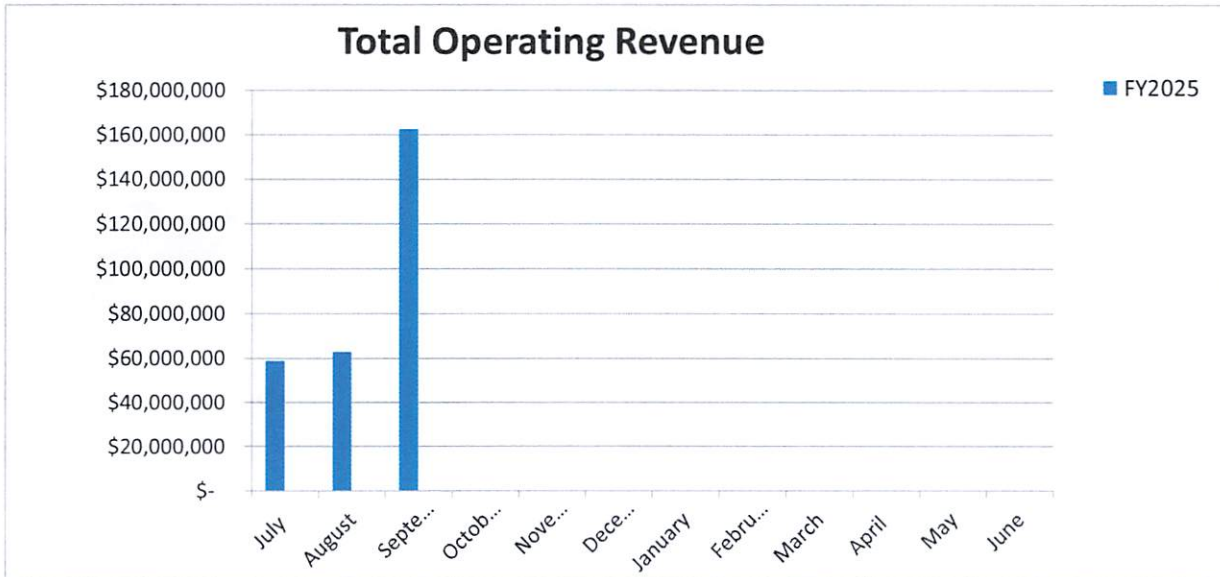


**General Fund Review**

	FY 2024 - 2025	
	Working	YTD Actual
	Budget	thru September 30
Total Revenues	\$ 671,183,390	\$ 162,478,293
Total Expenses	\$ 671,183,390	\$ 83,210,239
General Fund Balance		\$ 79,268,054
Encumbrances		\$ 14,857,738

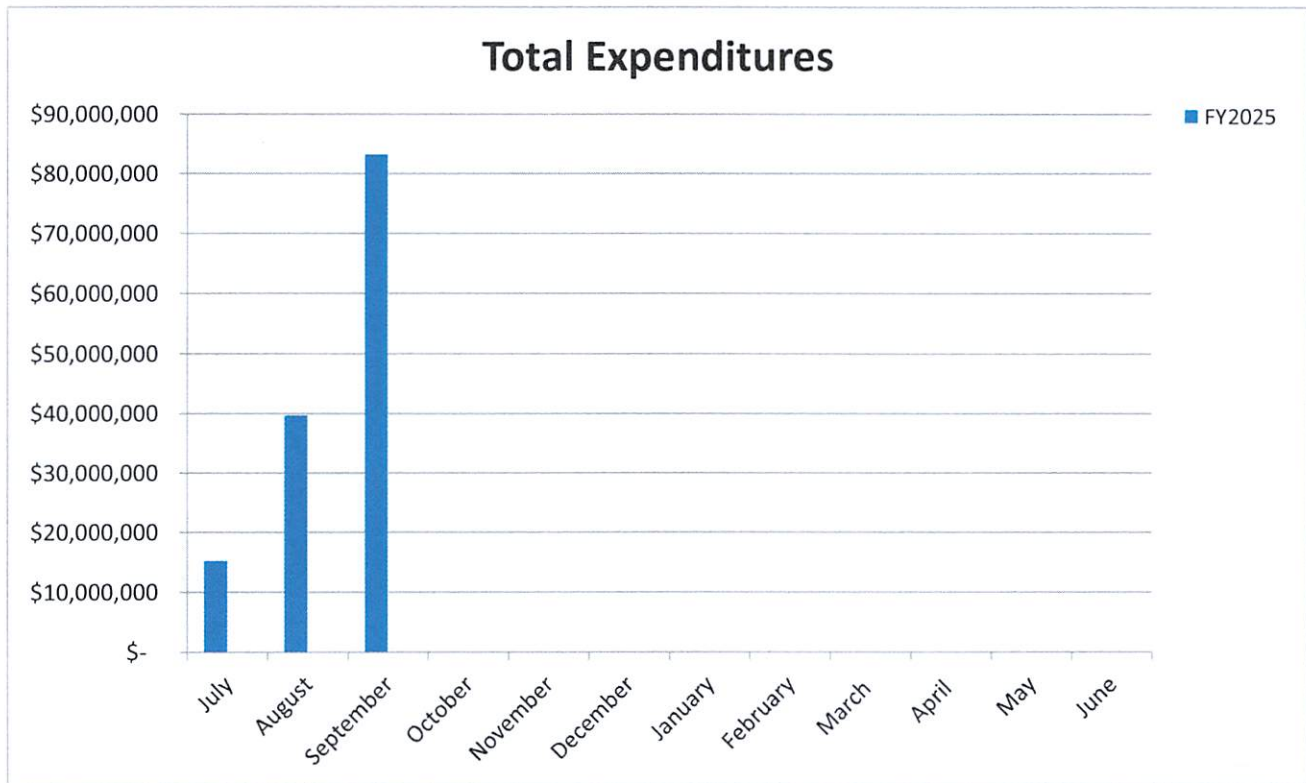
FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING SEPTEMBER 30, 2024  
25% of the 2024 - 2025 FISCAL YEAR IS COMPLETE

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 24-25	YTD REVENUE 09/30/2024	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
<b>REVENUE</b>				
Beginning Balance (unaudited)	\$42,000,000	\$43,291,115	\$1,291,115	103%
AD VALOREM TAXES	\$277,577,390	\$21,017,079	(\$256,560,311)	8%
UTILITY TAXES	\$25,000,000	\$4,066,111	(\$20,933,889)	16%
OCCUPATIONAL LIC TAXES	\$54,000,000	\$1,550,018	(\$52,449,982)	3%
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	\$6,800,000	\$35,493	(\$6,764,507)	1%
OTHER REVENUE LOCAL SRS	\$5,331,000	\$67,877,000	\$62,546,000	1273%
SEEK REVENUE	\$95,000,000	\$24,989,620	(\$70,010,380)	26%
OTHER STATE FUNDING	\$500,000	\$0	(\$500,000)	0%
TELECOMMUNICATIONS	\$1,000,000	\$169,399	(\$830,601)	17%
ON BEHALF	\$152,000,000	\$0	(\$152,000,000)	0%
MEDICAID	\$1,200,000	\$0	(\$1,200,000)	0%
INTERFUND TRANSFERS (indirect cost)	\$5,000,000	(\$517,541)	(\$5,517,541)	0%
SALE OF ASSETS	\$0	\$0	\$0	0%
OTHER - NBC REIMB	\$340,000	\$0	(\$340,000)	0%
OTHER - CAPITAL LEASE PROCEEDS	\$3,940,000	\$0	(\$3,940,000)	0%
OTHER	\$0	\$0	\$0	0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$671,183,390</b>	<b>\$162,478,293</b>	<b>(\$808,705,097)</b>	<b>24%</b>



**FAYETTE COUNTY BOARD OF EDUCATION  
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
FOR THE MONTH ENDING SEPTEMBER 30, 2024  
25% of the 2024 - 2025 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 24 - 25	YTD EXPENSES 09/30/2024	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
<b>EXPENDITURES</b>				
INSTRUCTION	\$387,325,627	\$34,479,017	(\$352,846,610)	9%
STUDENT SUPPORT SERVICES	\$40,726,353	\$5,408,530	(\$35,317,823)	13%
INSTRUCTIONAL STAFF SUPP SERVICES	\$33,467,593	\$7,606,173	(\$25,861,420)	23%
DISTRICT ADMIN SUPPORT	\$8,250,671	\$1,548,123	(\$6,702,548)	19%
SCHOOL ADMIN SUPPORT	\$37,582,631	\$5,905,196	(\$31,677,435)	16%
BUSINESS SUPPORT SERVICES	\$36,781,256	\$12,135,686	(\$24,645,570)	33%
MAINTENANCE	\$53,487,239	\$11,156,253	(\$42,330,986)	21%
STUDENT TRANSPORTATION	\$26,235,249	\$4,486,403	(\$21,748,846)	17%
OTHER INSTRUCTIONAL	\$883,837	\$145,572	(\$738,265)	0%
FOOD SERVICE OPERATION	\$0	\$0	\$0	0%
COMMUNITY SERVICES	\$770,326	\$120,265	(\$650,061)	16%
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%
<b>TOTAL EXPENDITURES</b>	<b>\$671,645,782</b>	<b>\$83,210,239</b>	<b>(\$588,435,543)</b>	<b>12%</b>



**FAYETTE COUNTY PUBLIC SCHOOLS  
REVENUES AND EXPENDITURES  
FOR THE MONTH ENDED  
SEPTEMBER 30, 2024**

**REVENUES**

Revenue from Local Sources		
Taxation	\$ 26,963,832	
Investment Earnings	\$ 449,221	
Other Revenue	<u>\$ 69,720,381</u>	
Total from Local Sources		\$ 97,133,435
Revenue from State Sources		\$ 34,352,070
Revenue from Federal Sources		(\$ 4,633,477)
		\$ 9,094,247
Fund Transfers and Other Revenue		
Beginning Balance		<u>\$ 122,887,741</u>
<b>TOTAL REVENUES</b>		<b>\$ 258,834,016</b>

**EXPENDITURES**

Employee Salaries & Benefits:		
Instructional		
	\$ 46,881,227	
	\$ 7,318,638	
District Administrative		
School Administrative		
	\$ 6,063,309	
Operations and Support	\$ 7,845,764	
Transportation	\$ 4,022,605	
Food Service	<u>\$ 2,078,644</u>	
Total Employee Salaries & Benefits		\$ 74,210,186
Vendor Payments		\$ 34,471,267
Fund Transfers and Other Expenditures		<u>\$ 23,780,311</u>
<b>TOTAL EXPENDITURES</b>		<b>\$ 132,461,764</b>

<b>NET INCREASE/(DECREASE) IN FUND BALANCES</b>	<b><u><u>\$ 126,372,252</u></u></b>
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**Fayette County Public Schools**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**September 30, 2024**

	Fund 1	Funds 2,22&25	Fund 310	Fund 320	Fund 360	Fund 400	Fund 51	Fund 52	Fund 7000	
	<u>General Fund</u>	<u>Special</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	17,788,963	-	-	-	-	-	-	-	-	17,788,963
Occupational Taxes	1,550,018	-	-	-	-	-	-	-	-	1,550,018
Motor Vehicle Taxes	3,228,116	-	-	330,625	-	-	-	-	-	3,558,741
Utility Taxes	4,066,111	-	-	-	-	-	-	-	-	4,066,111
Taxation Revenue	26,633,208	-	-	330,625	-	-	-	-	-	26,963,832
Investment Earnings	219,588	-	-	-	229,633	-	-	-	-	449,221
Other Local Revenue	67,876,999	1,194,045	-	-	-	-	435,703	212,346	1,288	69,720,381
Total Revenue from Local Sources	94,729,794	1,194,045	-	330,625	229,633	-	435,703	212,346	1,288	97,133,435
Revenue from State Sources	25,159,019	7,278,715	1,903,950	-	-	-	10,387	-	-	34,352,070
Revenue from Federal Sources	-	(6,508,217)	-	-	-	-	1,874,740	-	-	(4,633,477)
Fund Transfers and Other Revenue	547,242	(4,905,014)	-	-	3,508,068	9,943,951	-	-	-	9,094,247
Beginning Balance	43,291,115	-	17,613	11,930,121	60,876,765	207,699	1,753,591	4,810,837	-	122,887,741
<b>Total Revenues</b>	<b>\$ 163,727,170</b>	<b>(\$ 2,940,471)</b>	<b>\$ 1,921,563</b>	<b>\$ 12,260,746</b>	<b>\$ 64,614,466</b>	<b>\$ 10,151,650</b>	<b>\$ 4,074,422</b>	<b>\$ 5,023,183</b>	<b>\$ 1,288</b>	<b>\$ 258,834,016</b>
<b>Expenditures</b>										
Employee Salaries and Benefits										
Instructional	41,172,670	5,708,556	-	-	-	-	-	-	-	46,881,227
District Administration	6,143,789	1,174,849	-	-	-	-	-	-	-	7,318,638
School Administration	5,773,413	82,630	-	-	-	-	-	207,266	-	6,063,309
Operations & Support	7,765,085	80,678	-	-	-	-	-	-	-	7,845,764
Transportation	4,022,605	-	-	-	-	-	-	-	-	4,022,605
Food Service	-	-	-	-	-	-	2,078,644	-	-	2,078,644
Total Employee Salaries and Benefits	64,877,562	7,046,714	-	-	-	-	2,078,644	207,266	-	74,210,186
Vendor Payments	17,119,927	6,152,601	-	-	9,596,543	-	1,525,704	76,492	-	34,471,267
Fund Transfers and Other Expenditures	219,021	(4,339,415)	2,256,073	11,300,516	-	14,124,518	219,597	-	-	23,780,311
<b>Total Expenditures</b>	<b>\$ 82,216,510</b>	<b>\$ 8,859,900</b>	<b>\$ 2,256,073</b>	<b>\$ 11,300,516</b>	<b>\$ 9,596,543</b>	<b>\$ 14,124,518</b>	<b>\$ 3,823,945</b>	<b>\$ 283,758</b>	<b>-</b>	<b>\$ 132,461,764</b>
<b>Fund Balance</b>	<b>\$ 81,510,660</b>	<b>(\$ 11,800,371)</b>	<b>(\$ 334,510)</b>	<b>\$ 960,230</b>	<b>\$ 55,017,923</b>	<b>(\$ 3,972,868)</b>	<b>\$ 250,476</b>	<b>\$ 4,739,424</b>	<b>\$ 1,288</b>	<b>\$ 126,372,252</b>
	<b>Revenues</b>	<b>Expenditures</b>	<b>NA/FB</b>							
Governmental	\$ 249,735,123	\$ 128,354,060	\$ 121,381,063							
Proprietary	\$ 9,097,604	\$ 4,107,704	\$ 4,989,901							
Fiduciary	\$ 1,288	\$ 0	\$ 1,288							
<b>Fund Balance</b>	<b>\$ 258,834,016</b>	<b>\$ 132,461,764</b>	<b>\$ 126,372,252</b>							

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