

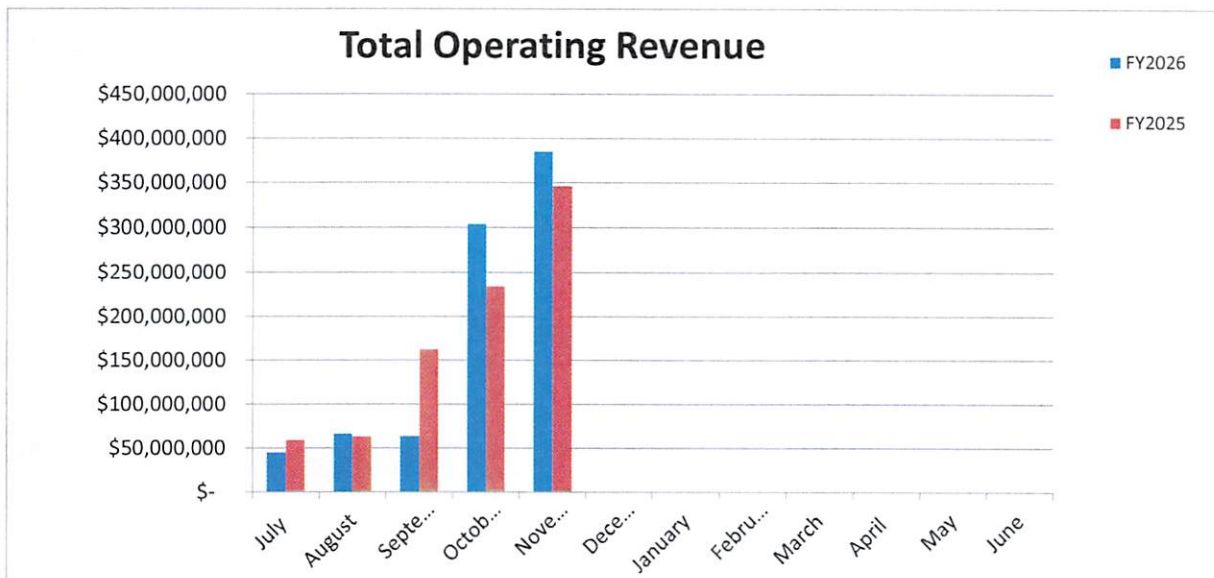
General Fund Review

	FY 2025 - 2026		FY 2024 - 2025	
	Working Budget	YTD Actual thru November 30	Working Budget	YTD Actual thru November 30
Total Revenues	\$ 690,677,989	\$ 385,007,613	\$ 671,183,390	\$ 346,687,305
Total Expenses	\$ 690,677,989	\$ 176,906,003	\$ 671,183,390	\$ 174,096,117
General Fund Balance		<u>208,101,611</u>		<u>\$ 172,591,188</u>
Encumbrances		\$ 7,691,619		\$ 9,804,134

FAYETTE COUNTY BOARD OF EDUCATION
FINANCIAL SUPPORT SERVICES TREASURER'S GENERAL FUND REPORT
FOR THE MONTH ENDING NOVEMBER 30, 2025
42% of the 2025 - 2026 FISCAL YEAR IS COMPLETE

GENERAL FUND 1 REPORT	BOARD WORKING BUDGET 25 - 26	YTD REVENUE 11/30/2025	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
REVENUE				
Beginning Balance (unaudited)	\$26,387,429	\$28,076,010	\$ 1,688,581.32	106%
GENERAL PROPERTY TAXES	\$267,700,000	\$284,344,855	\$ 16,644,854.88	106%
PSC PROPERTY TAXES	\$10,500,000	\$1,091,687	\$ (9,408,313.37)	10%
DELINQUENT TAXES	\$2,100,000	\$248,318	\$ (1,851,681.79)	12%
MOTOR VEHICLE TAXES	\$21,000,000	\$8,176,447	\$ (12,823,552.56)	39%
UTILITY TAXES	\$24,500,000	\$6,564,973	\$ (17,935,027.28)	27%
OCCUPATIONAL LIC TAXES	\$56,000,000	\$9,075,474	\$ (46,924,526.34)	16%
OMITTED TAXES & PENALTIES	\$1,000,000	\$404,390	\$ (595,609.90)	40%
REVENUE IN LIEU OF TAXES	\$40,000	\$0	\$ (40,000.00)	0%
TUITION	\$55,000	\$0	\$ (55,000.00)	0%
INTEREST	\$4,000,000	\$1,386,549	\$ (2,613,450.81)	35%
OTHER REVENUE LOCAL SRS	\$5,582,201	\$416,244	\$ (5,165,957.01)	7%
SEEK REVENUE	\$104,513,109	\$44,291,422	\$ (60,221,687.00)	42%
OTHER STATE FUNDING	\$500,000	\$0	\$ (500,000.00)	0%
TELECOMMUNICATIONS	\$1,000,000	\$338,842	\$ (661,158.24)	34%
ON BEHALF	\$152,450,000	\$0	\$ (152,450,000.00)	0%
MEDICAID	\$2,200,000	\$0	\$ (2,200,000.00)	0%
INTERFUND TRANSFERS (indirect cost)	\$3,050,000	\$592,403	\$ (2,457,597.41)	19%
SALE OF ASSETS	\$0	\$0	\$ -	0%
OTHER - NBC REIMB	\$340,000	\$0	\$ (340,000.00)	0%
OTHER - CAPITAL LEASE PROCEEDS	\$3,940,000	\$0	\$ (3,940,000.00)	0%
OTHER - FUND TRANSFERS	\$3,820,250	\$0	\$ (3,820,250.00)	0%
TOTAL OPERATING REVENUE	\$690,677,989	\$385,007,613	\$ (305,670,375.51)	56%

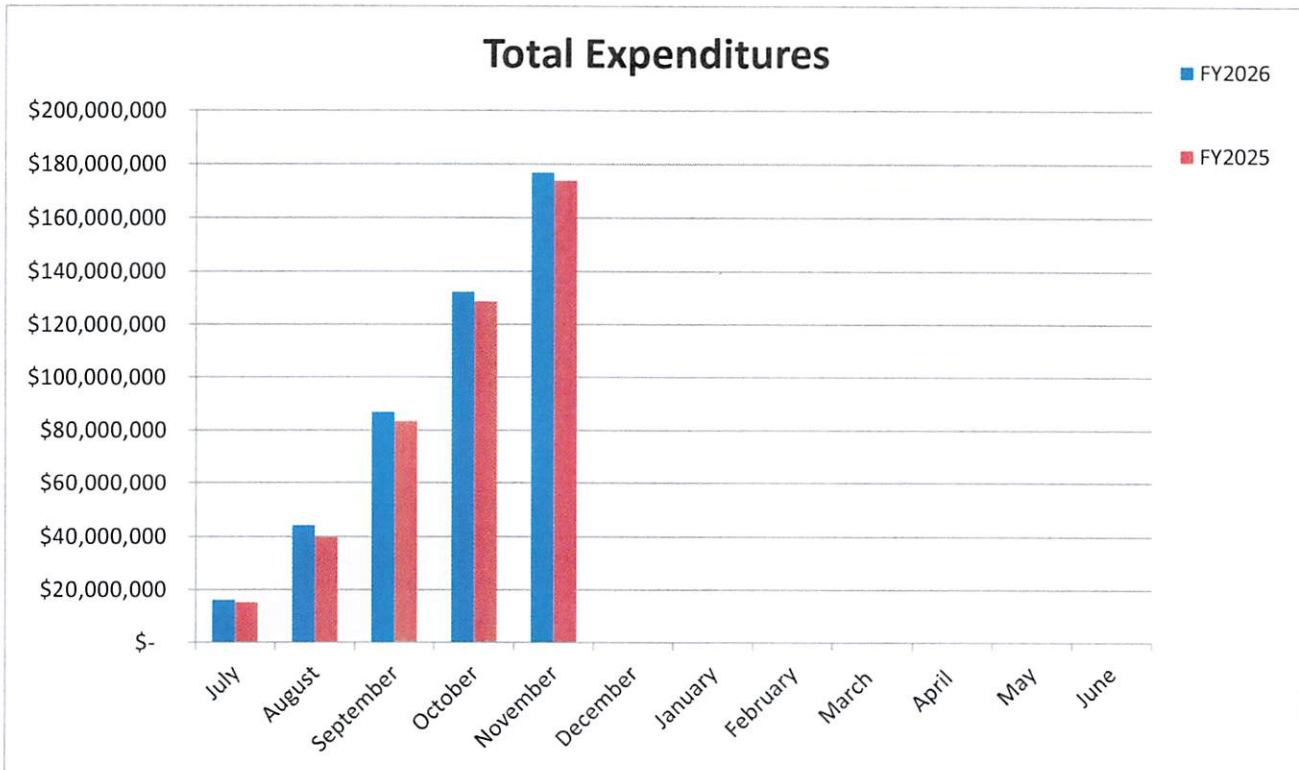
***NOTE: IF A POSITIVE NUMBER WITH OUT BRACKETS IS IN THE DIFFERENCE COLUMN FOR REVENUE.
THIS MEANS THAT WE HAVE EXCEEDED THE AMOUNT BUDGETED.



**FAYETTE COUNTY BOARD OF EDUCATION
FINANCIAL SUPPORT SERVICES TREASURER'S GENERAL FUND REPORT
FOR THE MONTH ENDING NOVEMBER 30, 2025
42% of the 2025 - 2026 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD WORKING BUDGET 25 - 26	YTD EXPENSES 11/30/2025	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
EXPENDITURES				
INSTRUCTION	\$404,466,630	\$80,019,727	\$ (324,446,903.08)	20%
STUDENT SUPPORT SERVICES	\$44,100,857	\$11,865,780	\$ (32,235,076.34)	27%
INSTRUCTIONAL STAFF SUPP SERVICES	\$35,917,355	\$13,289,280	\$ (22,628,074.95)	37%
DISTRICT ADMIN SUPPORT	\$10,441,017	\$6,639,921	\$ (3,801,096.01)	64%
SCHOOL ADMIN SUPPORT	\$37,664,700	\$11,435,937	\$ (26,228,762.74)	30%
BUSINESS SUPPORT SERVICES	\$39,043,721	\$19,095,760	\$ (19,947,960.80)	49%
MAINTENANCE	\$55,665,194	\$21,989,882	\$ (33,675,312.13)	40%
STUDENT TRANSPORTATION	\$30,569,241	\$9,980,682	\$ (20,588,558.35)	33%
OTHER INSTRUCTIONAL	\$651,430	\$210,111	\$ (441,319.38)	0%
FOOD SERVICE OPERATION	\$1,000,000	\$0	\$ (1,000,000.00)	0%
COMMUNITY SERVICES	\$476,963	\$190,186	\$ (286,777.00)	40%
DEBT SERVICE	\$2,880,882	\$0	\$ (2,880,882.00)	0%
FUND TRANSFERS	\$800,000	\$2,188,737	\$ 1,388,736.57	274%
CONTINGENCY	\$27,000,000	\$0	\$ (27,000,000.00)	0%
TOTAL EXPENDITURES	\$690,677,989	\$176,906,003	\$ (513,771,986.21)	26%

***NOTE: IF A NUMBER WITH BRACKETS IS IN THE DIFFERENCE COLUMN FOR EXPENSES.
THIS MEANS THAT WE HAVE NOT EXCEEDED THE AMOUNT BUDGETED FOR THE CATEGORY LISTED.



GENERAL FUND

FCPS 2025 -2026 Investment Schedule

	Par Amount	Security	Maturity Date	Type	Rating	Yield	Maturity Date	Cost	Interest
<u>November</u>									
25th Payroll	\$ 20,000,000	US Treasury	11/20/2025	UST	AAA	3.84	11/20/2025	\$ 19,953,812	\$ 46,188
<u>December</u>									
15th Payroll	\$ 20,000,000	US Treasury	12/11/2025	UST	AAA	3.83	12/11/2025	\$ 19,914,333	\$ 85,667
19th Payroll	\$ 20,000,000	US Treasury	12/18/2025	UST	AAA	3.80	12/18/2025	\$ 19,900,560	\$ 99,440
<u>January</u>									
15th Payroll	\$ 20,000,000	FHLB Discount Note	1/14/2026	UST	AAA	3.75	1/14/2026	\$ 19,853,160	\$ 146,840
30th Payroll	\$ 20,000,000	US Treasury	1/29/2026	UST	AAA	3.71	1/29/2026	\$ 19,832,663	\$ 167,337
<u>February</u>									
13th Payroll	\$ 20,000,000	US Treasury	2/12/2026	UST	AAA	3.68	2/12/2026	\$ 19,806,323	\$ 193,677
27th Payroll	\$ 20,000,000	US Treasury	2/26/2026	UST	AAA	3.67	2/26/2026	\$ 19,779,233	\$ 220,767
<u>March</u>									
13th Payroll	\$ 10,000,000	TD Bank	3/12/2026	CP	A1/P1	3.85	3/12/2026	\$ 9,873,293	\$ 126,707
	\$ 10,000,000	US Treasury	3/12/2026	UST	AAA	3.68	3/12/2026	\$ 9,875,556	\$ 124,444
31st Payroll	\$ 10,000,000	MUFG Bank	3/30/2026	CP	A1/P1	3.85	3/30/2026	\$ 9,849,373	\$ 150,627
	\$ 10,000,000	US Treasury	3/26/2023	UST	AAA	3.65	3/26/2023	\$ 9,862,892	\$ 137,108
<u>April</u>									
15th Payroll	\$ 10,000,000	FHLB Discount Note	4/13/2026	UST	AAA	3.70	4/13/2026	\$ 9,848,253	\$ 151,747
	\$ 10,000,000	Credit Agricole Bank	4/13/2026	CP	A1/P1	3.80	4/13/2026	\$ 9,842,089	\$ 157,911
30th Payroll	\$ 20,000,000	FHLB Discount Note	4/29/2026	UST	AAA	3.70	4/29/2026	\$ 19,676,900	\$ 323,100
	\$ 220,000,000		2025-2026 Interest Income				2025-2026 Interest Income		\$ 2,131,560

Fayette County Public Schools
Statement of Revenues, Expenditures and Changes in Fund Balances
November 30, 2025

	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	Fiduciary	TOTAL
		Revenue								
Revenues										
Revenues from Local Sources										
Transportation										
Property Taxes	286,089,250	-	-	13,674,711	-	-	-	-	-	299,763,961
Occupational Taxes	9,075,474	-	-	-	-	-	-	-	-	9,075,474
Motor Vehicle Taxes	8,176,447	-	-	395,223	-	-	-	-	-	8,571,670
Utility Taxes	6,564,973	-	-	-	-	-	-	-	-	6,564,973
Taxation Revenue	309,906,144	-	-	14,069,934	-	-	-	-	-	323,976,078
Investment Earnings	1,386,549	-	-	-	1,145,151	-	-	-	-	2,531,700
Other Local Revenue	416,244	(2,776,620)	-	-	-	-	1,287,043	1,473,880	19,760	420,307
Total Revenue from Local Sources	311,708,937	(2,776,620)	-	14,069,934	1,145,151	-	1,287,043	1,473,880	19,760	326,928,085
Revenue from State Sources	44,630,264	8,187,442	1,910,125	-	-	-	10,387	-	-	54,738,218
Revenue from Federal Sources	-	6,696,875	-	-	-	-	7,573,936	-	-	14,270,812
Fund Transfers and Other Revenue	592,403	(5,941,178)	-	-	1,719,640	21,124,262	-	2,188,737	-	19,683,864
Beginning Balance	28,076,010	-	-	9,450,842	270,537,996	207,699	-	2,775,425	-	311,047,973
Total Revenues	\$ 385,007,613	\$ 6,166,520	\$ 1,910,125	\$ 23,520,777	\$ 273,402,787	\$ 21,331,961	\$ 8,871,367	\$ 6,438,041	\$ 19,760	\$ 726,668,951
Expenditures										
Employee Salaries and Benefits										
Instructional	95,271,992	11,456,005	-	-	-	-	-	-	-	106,727,997
District Administration	10,168,105	2,144,250	-	-	-	-	-	-	-	12,312,355
School Administration	11,085,114	41,497	-	-	-	-	-	2,323,155	-	13,449,767
Operations & Support	13,181,988	149,234	-	-	-	-	-	-	-	13,331,222
Transportation	8,344,797	-	-	-	-	-	-	-	-	8,344,797
Food Service	-	-	-	-	-	-	4,527,106	-	-	4,527,106
Total Employee Salaries and Benefits	138,051,996	13,790,986	-	-	-	-	4,527,106	2,323,155	-	158,693,243
Vendor Payments	36,665,270	7,102,821	-	-	49,315,953	-	4,541,075	312,374	320,785	98,258,278
Fund Transfers and Other Expenditures	2,188,737	(5,348,775)	1,910,125	21,387,312	-	21,124,262	-	-	-	41,261,660
Total Expenditures	\$ 176,906,003	\$ 15,545,032	\$ 1,910,125	\$ 21,387,312	\$ 49,315,953	\$ 21,124,262	\$ 9,068,180	\$ 2,635,529	\$ 320,785	\$ 298,213,181
Fund Balance	\$ 208,101,611	(\$ 9,378,512)	\$ 0	\$ 2,133,465	\$ 224,086,835	\$ 207,699	(\$ 196,814)	\$ 3,802,512	(\$ 301,025)	\$ 428,455,770