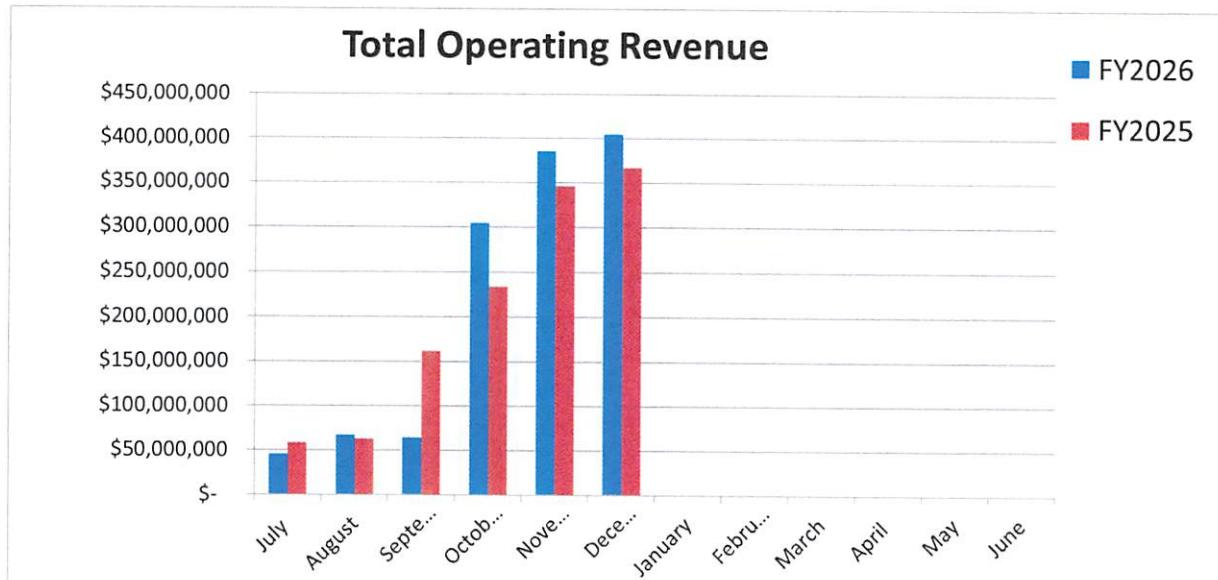


General Fund Review

	FY 2025 - 2026		FY 2024 - 2025	
	Working Budget	YTD Actual thru December 31	Working Budget	YTD Actual thru December 31
Total Revenues	\$ 690,677,989	\$ 404,308,604	\$ 671,183,390	\$ 367,636,483
Total Expenses	\$ 690,677,989	\$ 217,544,444	\$ 671,183,390	\$ 217,596,958
General Fund Balance		<u>186,764,160</u>		<u>\$ 150,039,525</u>
Encumbrances		\$ 5,721,638		\$ 9,045,897

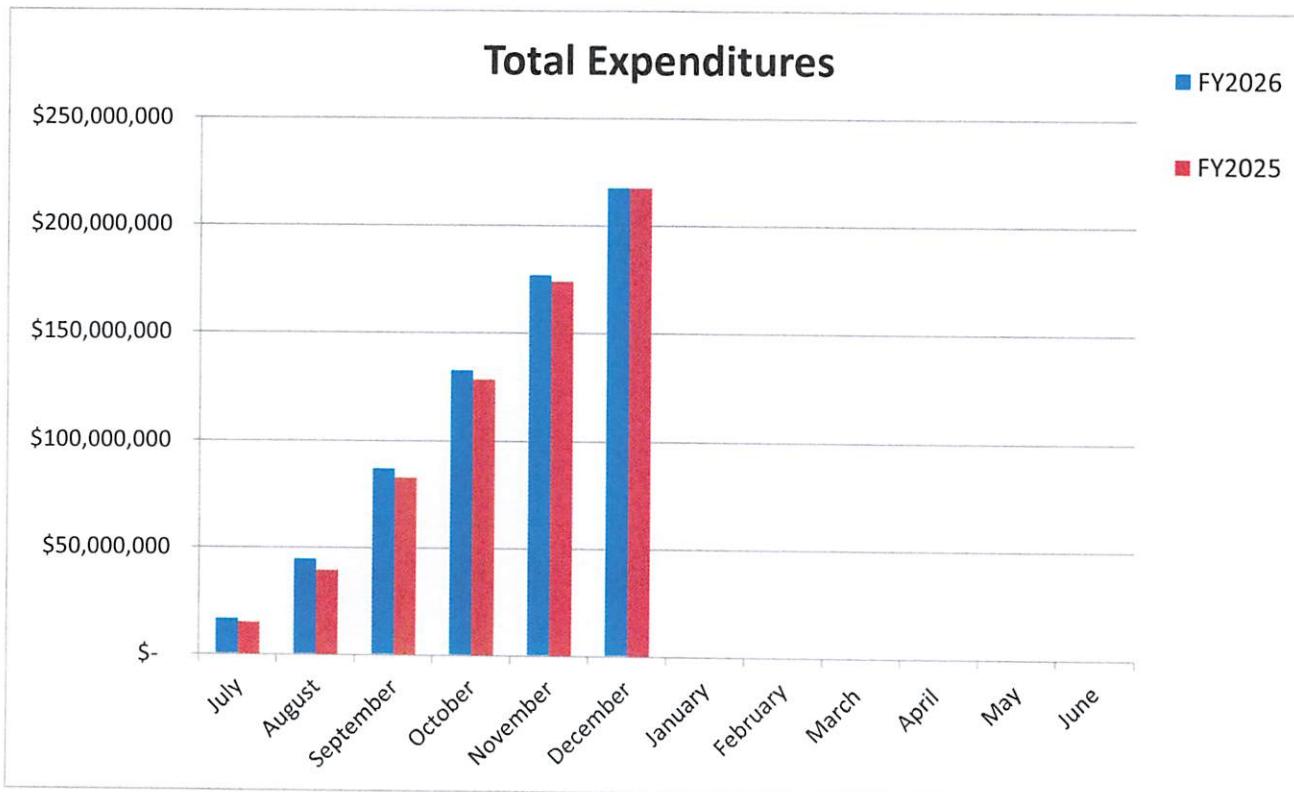
**FAYETTE COUNTY BOARD OF EDUCATION
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT
FOR THE MONTH ENDING DECEMBER 31, 2025
50% of the 2025 - 2026 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 25- 26	YTD REVENUE 12/31/2025	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
REVENUE				
Beginning Balance (audited)	\$26,387,429	\$28,361,788	\$1,974,359	107%
GENERAL PROPERTY TAXES	\$267,700,000	\$286,787,286	\$19,087,286	107%
PSC PROPERTY TAXES	\$10,500,000	\$1,673,711	(\$8,826,289)	16%
DELINQUENT TAXES	\$2,100,000	\$254,418	(\$1,845,582)	12%
MOTOR VEHICLE TAXES	\$21,000,000	\$9,126,976	(\$11,873,024)	43%
UTILITY TAXES	\$24,500,000	\$6,564,973	(\$17,935,027)	27%
OCCUPATIONAL LIC TAXES	\$56,000,000	\$12,601,389	(\$43,398,611)	23%
OMITTED TAXES & PENALTIES	\$1,000,000	\$404,390	(\$595,610)	40%
REVENUE IN LIEU OF TAXES	\$40,000	\$0	(\$40,000)	0%
TUITION	\$55,000	\$0	(\$55,000)	0%
INTEREST	\$4,000,000	\$1,632,844	(\$2,367,156)	41%
OTHER REVENUE LOCAL SRS	\$5,582,201	\$2,333,311	(\$3,248,889)	42%
SEEK REVENUE	\$104,513,109	\$53,026,434	(\$51,486,675)	51%
OTHER STATE FUNDING	\$500,000	\$0	(\$500,000)	0%
TELECOMMUNICATIONS	\$1,000,000	\$423,552	(\$576,448)	42%
ON BEHALF	\$152,450,000	\$0	(\$152,450,000)	0%
MEDICAID	\$2,200,000	\$0	(\$2,200,000)	0%
INTERFUND TRANSFERS (indirect cost)	\$3,050,000	\$1,117,532	(\$1,932,468)	37%
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 - FUND TRANSFERS	\$3,820,250	\$0	(\$3,820,250)	0%
TOTAL OPERATING REVENUE	\$690,677,989	\$404,308,604	(\$286,369,385)	59%



**FAYETTE COUNTY BOARD OF EDUCATION
FINANCIAL SUPPORT SERVICES TREASURER'S REPORT
FOR THE MONTH ENDING DECEMBER 31, 2025
50% of the 2025 - 2026 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 25 - 26	YTD EXPENSES 12/31/2025	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
EXPENDITURES				
INSTRUCTION	\$404,466,630	\$102,699,880	(\$301,766,750)	25%
STUDENT SUPPORT SERVICES	\$44,100,857	\$15,112,522	(\$28,988,335)	34%
INSTRUCTIONAL STAFF SUPP SERVICES	\$35,917,355	\$15,436,781	(\$20,480,575)	43%
DISTRICT ADMIN SUPPORT	\$10,441,017	\$7,166,754	(\$3,274,263)	69%
SCHOOL ADMIN SUPPORT	\$37,664,700	\$14,184,569	(\$23,480,131)	38%
BUSINESS SUPPORT SERVICES	\$39,043,721	\$21,544,885	(\$17,498,836)	55%
PLANT OPERATIONS & MAINTENANCE	\$55,665,194	\$26,074,948	(\$29,590,246)	47%
STUDENT TRASNPORATION	\$30,569,241	\$12,224,707	(\$18,344,533)	40%
OTHER INSTRUCTIONAL	\$651,430	\$252,102	(\$399,328)	0%
FOOD SERVICE OPERATION	\$1,000,000	\$0	(\$1,000,000)	0%
COMMUNITY SERVICES	\$476,963	\$220,681	(\$256,281)	46%
DEBT SERVICE	\$2,880,882	\$0	(\$2,880,882)	0%
FUND TRANSFERS	\$800,000	\$2,626,615	\$1,826,615	328%
CONTINGENCY	\$27,000,000	\$0	(\$27,000,000)	0%
TOTAL EXPENDITURES	\$690,677,989	\$217,544,444	(\$473,133,545)	31%



FCPS 2025 -2026 Investment Schedule

	Par Amount	Security	Maturity Date	Type	Rating	Yield	Cost	Interest
<u>December</u> 15th Payroll	\$ 20,000,000	US Treasury	12/11/2025	UST	AAA	3.83	\$ 19,914,333	\$ 85,667
19th Payroll	\$ 20,000,000	US Treasury	12/18/2025	UST	AAA	3.80	\$ 19,900,560	\$ 99,440
<u>January</u> 15th Payroll	\$ 20,000,000	FHLB Discount Note	1/14/2026	UST	AAA	3.75	\$ 19,853,160	\$ 146,840
30th Payroll	\$ 20,000,000	US Treasury	1/29/2026	UST	AAA	3.71	\$ 19,832,663	\$ 167,337
<u>February</u> 13th Payroll	\$ 20,000,000	US Treasury	2/12/2026	UST	AAA	3.68	\$ 19,806,323	\$ 193,677
27th Payroll	\$ 20,000,000	US Treasury	2/26/2026	UST	AAA	3.67	\$ 19,779,233	\$ 220,767
<u>March</u> 13th Payroll	\$ 10,000,000	TD Bank	3/12/2026	CP	A1/P1	3.85	\$ 9,873,293	\$ 126,707
	\$ 10,000,000	US Treasury	3/12/2026	UST	AAA	3.68	\$ 9,875,556	\$ 124,444
31st Payroll	\$ 10,000,000	MUFG Bank	3/30/2026	CP	A1/P1	3.85	\$ 9,849,373	\$ 150,627
	\$ 10,000,000	US Treasury	3/26/2023	UST	AAA	3.65	\$ 9,862,892	\$ 137,108
<u>April</u> 15th Payroll	\$ 10,000,000	FHLB Discount Note	4/13/2026	UST	AAA	3.70	\$ 9,848,253	\$ 151,747
	\$ 10,000,000	Credit Agricole Bank	4/13/2026	CP	A1/P1	3.80	\$ 9,842,089	\$ 157,911
30th Payroll	\$ 20,000,000	FHLB Discount Note	4/29/2026	UST	AAA	3.70	\$ 19,676,900	\$ 323,100
<u>May</u> 15th Payroll	\$ 20,000,000	US Treasury	5/14/2026	UST	AAA	3.67	\$ 19,656,157	\$ 343,843
29th Payroll	\$ 10,000,000	US Treasury	5/28/2026	CP	A1/P1	3.65	\$ 9,826,098	\$ 173,903
<u>June</u> Year end	\$ 20,000,000	Forcht Bank	6/15/2026	CD	CD	3.82	\$ 20,000,000	\$ 440,273
	\$ 250,000,000	2025-2026 Interest Income					\$ 3,043,390	