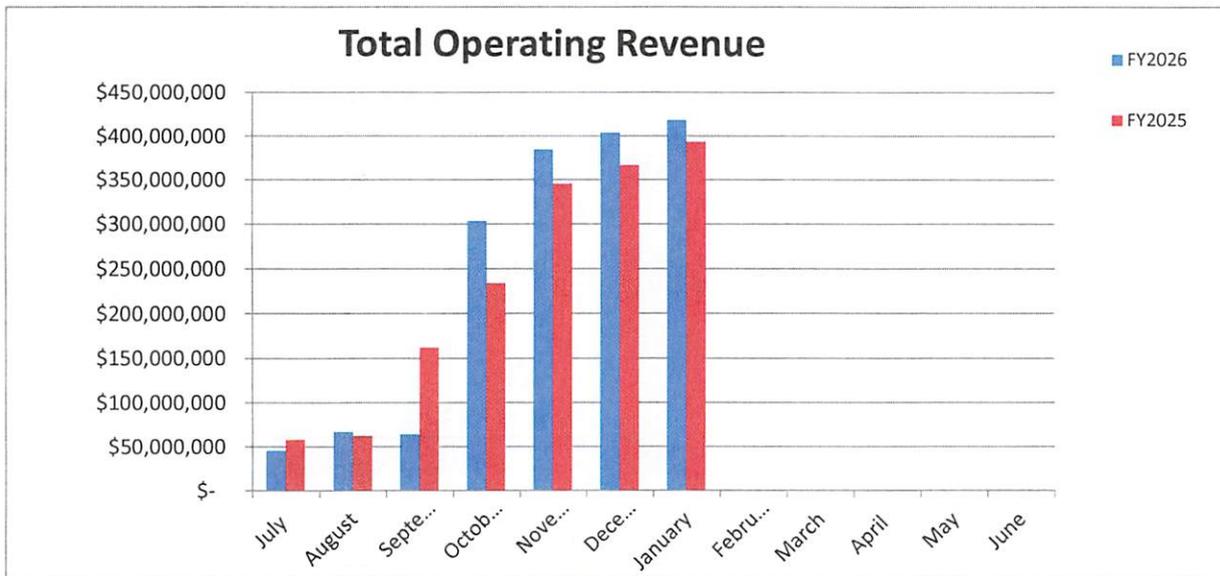


**General Fund Review**

	FY 2025 - 2026		FY 2024 - 2025	
	Working Budget	YTD Actual thru January 31	Working Budget	YTD Actual thru January 31
Total Revenues	\$ 690,677,989	\$ 418,668,881	\$ 671,183,390	\$ 394,151,072
Total Expenses	\$ 690,677,989	\$ 260,297,926	\$ 671,183,390	\$ 257,937,090
General Fund Balance		<u>158,370,955</u>		<u>\$ 136,213,982</u>
Encumbrances		\$ 6,068,638		\$ 6,986,667

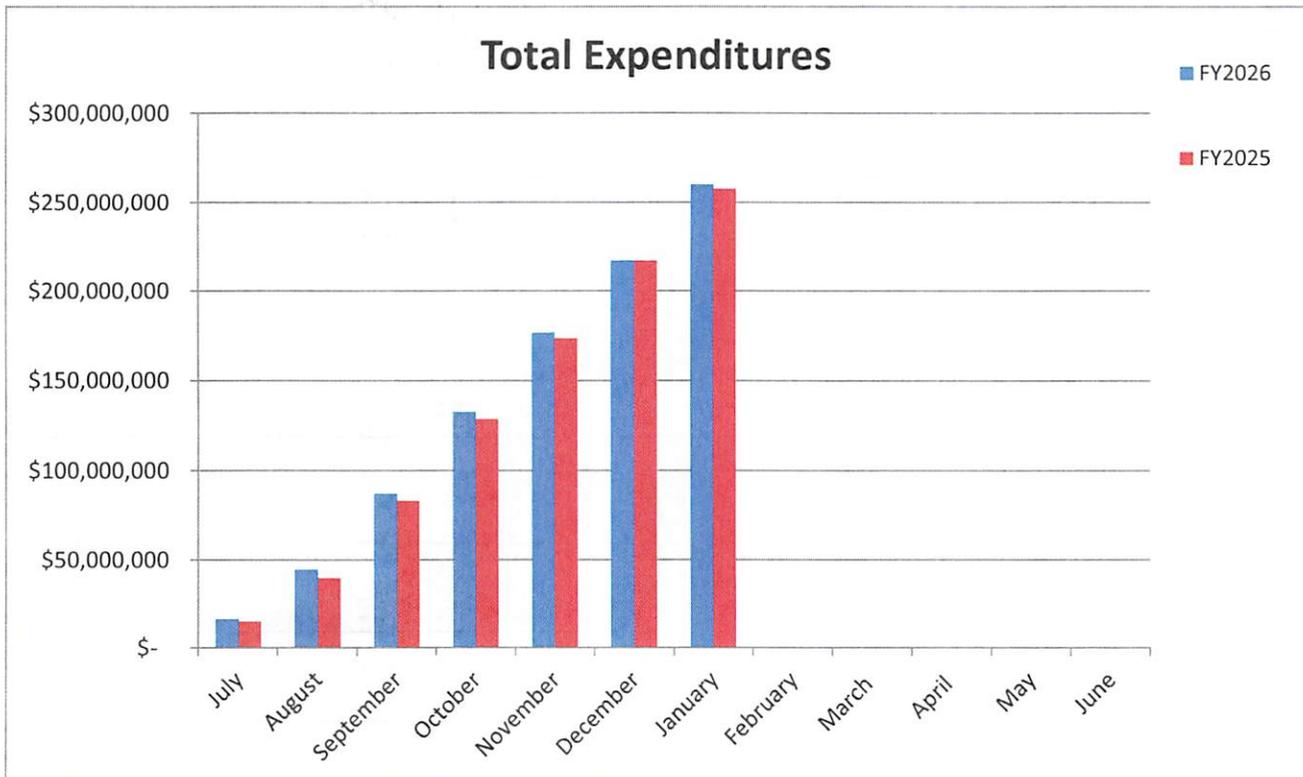
FAYETTE COUNTY BOARD OF EDUCATION  
 FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
 FOR THE MONTH ENDING JANUARY 31, 2026  
 58% of the 2025 - 2026 FISCAL YEAR IS COMPLETE

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 25 - 26	YTD REVENUE 1/31/2026	AVAILABLE BUDGET BALANCE	% RECEIVED OR EXPENDED
<b>REVENUE</b>				
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	\$288,157	(\$1,811,843)	14%
MOTOR VEHICLE TAXES	\$21,000,000	\$10,574,669	(\$10,425,331)	50%
UTILITY TAXES	\$24,500,000	\$10,653,165	(\$13,846,835)	43%
OCCUPATIONAL LIC TAXES	\$56,000,000	\$10,797,999	(\$45,202,001)	19%
OMITTED TAXES & PENALTIES	\$1,000,000	\$769,616	(\$230,384)	77%
REVENUE IN LIEU OF TAXES	\$40,000	\$87,772	\$47,772	219%
TUITION	\$55,000	\$0	(\$55,000)	0%
INTEREST	\$4,000,000	\$2,282,141	(\$1,717,859)	57%
OTHER REVENUE LOCAL SRS	\$5,582,201	\$889,958	(\$4,692,242)	16%
SEEK REVENUE	\$104,513,109	\$61,761,446	(\$42,751,663)	59%
OTHER STATE FUNDING	\$500,000	\$0	(\$500,000)	0%
TELECOMMUNICATIONS	\$1,000,000	\$508,263	(\$491,737)	51%
ON BEHALF	\$152,450,000	\$0	(\$152,450,000)	0%
MEDICAID	\$2,200,000	\$1,611,245	(\$588,755)	73%
INTERFUND TRANSFERS (indirect cost)	\$3,050,000	\$1,621,665	(\$1,428,335)	53%
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%
<b>TOTAL OPERATING REVENUE</b>	<b>\$690,677,989</b>	<b>\$418,668,881</b>	<b>(\$272,009,108)</b>	<b>61%</b>



**FAYETTE COUNTY BOARD OF EDUCATION  
 FINANCIAL SUPPORT SERVICES TREASURER'S REPORT  
 FOR THE MONTH ENDING JANUARY 31, 2026  
 58% of the 2025 - 2026 FISCAL YEAR IS COMPLETE**

GENERAL FUND 1 REPORT	BOARD APPROVED WORKING BUDGET 25 - 26	YTD EXPENSES 1/31/2026	AVAILABLE BUDGET BALANCE	% RECEIVED or EXPENDED
<b>EXPENDITURES</b>				
INSTRUCTION	\$404,466,630	\$125,400,318	(\$279,066,312)	31%
STUDENT SUPPORT SERVICES	\$44,100,857	\$18,340,168	(\$25,760,688)	42%
INSTRUCTIONAL STAFF SUPP SERVICES	\$35,917,355	\$17,399,523	(\$18,517,832)	48%
DISTRICT ADMIN SUPPORT	\$10,441,017	\$7,935,399	(\$2,505,618)	76%
SCHOOL ADMIN SUPPORT	\$37,664,700	\$16,972,145	(\$20,692,555)	45%
BUSINESS SUPPORT SERVICES	\$39,043,721	\$24,146,255	(\$14,897,466)	62%
PLANT OPERATIONS & MAINTENANCE	\$55,665,194	\$30,482,736	(\$25,182,458)	55%
STUDENT TRANSPORTATION	\$30,569,241	\$14,781,538	(\$15,787,703)	48%
OTHER INSTRUCTIONAL	\$651,430	\$305,454	(\$345,976)	0%
FOOD SERVICE OPERATION	\$1,000,000	\$0	(\$1,000,000)	0%
COMMUNITY SERVICES	\$476,963	\$234,749	(\$242,214)	49%
DEBT SERVICE	\$2,880,882	\$263,050	(\$2,617,832)	9%
FUND TRANSFERS	\$800,000	\$4,036,592	\$3,236,592	505%
CONTINGENCY	\$27,000,000	\$0	(\$27,000,000)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$690,677,989</b>	<b>\$260,297,926</b>	<b>(\$430,380,063)</b>	<b>38%</b>



**FCPS 2025 -2026 Investment Schedule**

	Par Amount	Security	Maturity Date	Type	Rating	Yield	Cost	Interest
<b>January</b>								
30th Payroll	\$ 20,000,000	US Treasury	1/29/2026	UST	AAA	3.71	\$ 19,832,663	\$ 167,337
<b>February</b>								
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
<b>March</b>								
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
<b>April</b>								
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
<b>May</b>								
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	UST	AAA	3.65	\$ 9,826,098	\$ 173,903
	\$ 10,000,000	US Treasury	5/28/2026	UST	AAA	3.57	\$ 9,837,384	\$ 162,616
<b>June</b>								
14th Payroll	\$ 10,000,000	US Treasury	6/11/2026	UST	AAA	3.52	\$ 9,825,133	\$ 174,867
	\$ 5,000,000	US Treasury	6/11/2026	UST	AAA	3.46	\$ 4,924,378	\$ 75,623
	\$ 5,000,000	US Treasury	6/11/2026	UST	AAA	3.48	\$ 4,931,360	\$ 68,640
	\$ 20,000,000	Forcht Bank	6/15/2026	CD	CD	3.82	\$ 20,000,000	\$ 440,273
30th Payroll	\$ 25,000,000	FHLB Discount Note	6/29/2026	UST	AAA	3.50	\$ 24,612,892	\$ 387,108
	\$ 245,000,000						2025-2026 Interest Income Payable	\$ 3,580,297

**Fayette County Public Schools**

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

**January 31, 2026**

	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	Educinary	TOTAL
<b>Revenues</b>										
Revenues from Local Sources										
Transportation										
Property Taxes	289,518,771	-	-	35,812,803	-	-	-	-	-	325,331,574
Occupational Taxes	10,797,999	-	-	-	-	-	-	-	-	10,797,999
Motor Vehicle Taxes	10,574,669	-	-	616,460	-	-	-	-	-	11,191,129
Utility Taxes	10,653,165	-	-	-	-	-	-	-	-	10,653,165
Taxation Revenue	321,544,604	-	-	36,429,263	-	-	-	-	-	357,973,867
Investment Earnings	2,282,141	-	-	-	1,691,059	-	-	-	-	3,973,200
Other Local Revenue	977,730	(1,484,812)	-	-	-	-	1,801,943	2,145,528	36,672	3,477,062
Total Revenue from Local Sources	324,804,475	(1,484,812)	-	36,429,263	1,691,059	-	1,801,943	2,145,528	36,672	365,424,128
Revenue from State Sources	62,269,709	8,967,813	1,910,125	-	-	-	10,387	-	-	73,158,033
Revenue from Federal Sources	1,611,245	13,193,687	-	-	-	-	11,630,953	-	-	26,435,885
Fund Transfers and Other Revenue	1,621,665	(5,503,300)	-	-	11,129,617	21,124,262	-	2,188,737	-	30,560,981
Beginning Balance	28,361,788	-	-	8,000,000	270,537,996	112,777,807	-	2,775,425	-	422,453,016
<b>Total Revenues</b>	<b>\$ 418,668,881</b>	<b>\$ 15,173,388</b>	<b>\$ 1,910,125</b>	<b>\$ 44,429,263</b>	<b>\$ 283,358,672</b>	<b>\$ 133,902,069</b>	<b>\$ 13,443,283</b>	<b>\$ 7,109,690</b>	<b>\$ 36,672</b>	<b>\$ 918,032,043</b>
<b>Expenditures</b>										
Employee Salaries and Benefits										
Instructional	149,393,883	17,871,589	-	-	-	-	-	-	-	167,265,472
District Administration	14,243,631	3,196,945	-	-	-	-	-	-	-	17,440,576
School Administration	16,489,460	51,181	-	-	-	-	-	2,753,795	-	19,294,436
Operations & Support	17,341,113	1,341,420	-	-	-	-	-	-	-	18,682,533
Transportation	12,530,312	-	-	-	-	-	-	-	-	12,530,312
Food Service	-	-	-	-	-	-	6,988,975	-	-	6,988,975
Total Employee Salaries and Benefits	209,998,399	22,461,136	-	-	-	-	6,988,975	2,753,795	-	242,202,305
Vendor Payments	45,999,885	9,302,699	-	-	68,253,813	-	7,269,329	381,716	365,563	131,573,004
Fund Transfers and Other Expenditures	4,299,642	(4,486,879)	1,910,125	29,124,262	-	133,694,370	-	167,366	-	164,708,886
<b>Total Expenditures</b>	<b>\$ 260,297,926</b>	<b>\$ 27,276,956</b>	<b>\$ 1,910,125</b>	<b>\$ 29,124,262</b>	<b>\$ 68,253,813</b>	<b>\$ 133,694,370</b>	<b>\$ 14,258,304</b>	<b>\$ 3,302,876</b>	<b>\$ 365,563</b>	<b>\$ 538,484,194</b>
<b>Fund Balance</b>	<b>\$ 158,370,955</b>	<b>(\$ 12,103,568)</b>	<b>\$ 0</b>	<b>\$ 15,305,001</b>	<b>\$ 215,104,860</b>	<b>\$ 207,699</b>	<b>(\$ 815,021)</b>	<b>\$ 3,806,814</b>	<b>(\$ 328,890)</b>	<b>\$ 379,547,848</b>