



Fayette County Public Schools

Executive Summary Fayette County Public Schools Board Meeting Agenda Item

MEETING: Regular

DATE: 2/23/2026

TOPIC: Interfund Transfer Report

PREPARED BY: Rodney Jackson

Recommended Action on: 2/23/2026
Informational Item

Superintendent Prior Approval: No

Recommendation/Motion: No motion necessary

Background/Rationale: Interfund Transfer Report, provided for informational purposes.

Strategic Priority:

- Student Achievement Unity, Belonging & Student Efficacy
- Highly Effective, Culturally Responsive Workforce
- Outreach & Engagement Organizational Health & Effectiveness

Data Considerations: The Interfund Transfer Report provides a listing of interfund budget transfers, regardless of dollar amount, for a reporting period between October 1st and June 30th for informational purposes.

Policy: #04.1 Fiscal Management

Fiscal Impact: N/A

Attachments(s): Interfund Transfer Report

Function	Function name	Effective date	Location	ORG	Object	Project	Comments	Amount
Journal 90								
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		320	1117		APPROVED PER AUDIT COMMENT RESPONSE	(212,328.44)
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		320	1111	NICK2	APPROVED PER AUDIT COMMENT RESPONSE	21,203,134.92
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		320	1113	NICK2	APPROVED PER AUDIT COMMENT RESPONSE	328,232.58
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		320	1117	NICK3	APPROVED PER AUDIT COMMENT RESPONSE	(184,393.05)
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		310	3111		ADJ SEEK C/O FOR ENROLLMENT	32,420.00
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		110	5210	COFT	APPROVED PER AUDIT COMMENT RESPONSE	3,820,250.00
0000	RESTRICT TO REV & BAL SHT ONLY	01/05/2026		110	1111	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	(21,134,646.01)
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0522	COFT	APPROVED PER AUDIT COMMENT RESPONSE	(939,368.00)
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0522	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	1,967,907.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0525	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	50,000.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0529A	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	16,500.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0523	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	3,605.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0349	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	350,773.23
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0433	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	10,000.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0694	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	10,000.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0697	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	10,000.00
2500	RISK MANAGEMENT	01/05/2026	JOHN D PRICE BUILDING	0011072	0735	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	10,000.00
2500	ADMINISTRATIVE TECHNOLOGY SERV	01/05/2026	JOHN D PRICE BUILDING	0011100	0532	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	943,449.01
2500	ADMINISTRATIVE TECHNOLOGY SERV	01/05/2026	JOHN D PRICE BUILDING	0011100	0533	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	289,760.06
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0434	COFT	APPROVED PER AUDIT COMMENT RESPONSE	(1,500,000.00)
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0439	COFT	APPROVED PER AUDIT COMMENT RESPONSE	(500,000.00)
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0694	COFT	APPROVED PER AUDIT COMMENT RESPONSE	(300,000.00)
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0697	COFT	APPROVED PER AUDIT COMMENT RESPONSE	(580,882.00)
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0445	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	795,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0349	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	290,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0734	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	1,800,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0431	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	673,773.23
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0438	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	50,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0434	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	300,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0433	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	20,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0436	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	103,810.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0437	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	40,000.00
2600	OTHER OPER & MAINT OF PLANT	01/05/2026	ZZ-MAINTENANCE SHOP	9201134	0694	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	63,643.77
2700	VEHICLE SERV AND MAINTENANCE	01/05/2026	TRANSPORTATION	9011096	0732	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	3,729,304.27
5100	DEBT SERVICE	01/05/2026	DISTRICT WIDE	0003212	0839		APPROVED PER AUDIT COMMENT RESPONSE	0.06
5100	DEBT SERVICE	01/05/2026	DISTRICT WIDE	0003212	0347		APPROVED PER AUDIT COMMENT RESPONSE	(1,800,000.00)
5100	DEBT SERVICE	01/05/2026	DISTRICT WIDE	0003212	0522		APPROVED PER AUDIT COMMENT RESPONSE	(1,028,539.00)

Function	Function name	Effective date	Location	ORG	Object	Project	Comments	Amount
5100	DEBT SERVICE	01/05/2026	DISTRICT WIDE	0003212	0532		APPROVED PER AUDIT COMMENT RESPONSE	(1,277,470.00)
5100	DEBT SERVICE	01/05/2026	DISTRICT WIDE	0003212	0533		APPROVED PER AUDIT COMMENT RESPONSE	(389,405.00)
5100	DEBT SERVICE	01/05/2026	DISTRICT WIDE	0001112	0910	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	9,607,120.44
5200	FUND TRANSFERS OUT	01/05/2026	DISTRICT WIDE	0003213	0910		APPROVED PER AUDIT COMMENT RESPONSE	(16,639,232.07)
5200	FUND TRANSFERS OUT	01/05/2026	DISTRICT WIDE	0003113	0910		ADJ SEEK C/O FOR ENROLLMENT	(32,420.00)
Journal total								0.00
Journal 2958								
2600	OTHER OPER & MAINT OF PLANT	01/30/2026	ZZ-MAINTENANCE SHOP	9201134	0434	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	500,000.00
2700	VEHICLE SERV AND MAINTENANCE	01/30/2026	TRANSPORTATION	9011096	0732	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	(500,000.00)
5100	DEBT SERVICE	01/30/2026	DISTRICT WIDE	0003212	0838		APPROVED PER AUDIT COMMENT RESPONSE	(2,354,782.00)
5100	DEBT SERVICE	01/30/2026	DISTRICT WIDE	0003212	0839		APPROVED PER AUDIT COMMENT RESPONSE	(526,100.06)
5100	DEBT SERVICE	01/30/2026	DISTRICT WIDE	0001112	0910	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	(9,607,120.44)
5100	DEBT SERVICE	01/30/2026	DISTRICT WIDE	0001112	0838	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	2,354,782.00
5100	DEBT SERVICE	01/30/2026	DISTRICT WIDE	0001112	0839	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	526,100.06
5200	FUND TRANSFERS OUT	01/30/2026	DISTRICT WIDE	0003213	0910		APPROVED PER AUDIT COMMENT RESPONSE	2,880,882.06
5200	FUND TRANSFERS OUT	01/30/2026	DISTRICT WIDE	0001113	0914	NIC2	APPROVED PER AUDIT COMMENT RESPONSE	6,726,238.38
5200	FUND TRANSFERS OUT	01/30/2026	DISTRICT WIDE	0003113	0910		CODE ADJ	(1,508,420.64)
5200	FUND TRANSFERS OUT	01/30/2026	DISTRICT WIDE	0003113	0914		CODE ADJ	1,508,420.64
Journal total								0.00