

Financial Statements and
Related Information

2022

**Fayette County School District
School Activity Funds**

June 30, 2022



Financial Statements and
Related Information

**Fayette County School District
School Activity Funds**

June 30, 2022

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Independent Auditors' Report

Members of the Board
Fayette County School District
Lexington, Kentucky

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying combined balance sheet of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2022, combined statement of revenues, expenditures and changes in fund balance and due to student groups and the related notes to combined financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the Activity Funds of the District as of June 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (Unaudited) on pages 3 and 4 be presented to supplement the basic financial statements. Such information, although not a part of this financial statement, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion and Analysis (Unaudited) in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining information listed in the preceding table of contents on pages 9 through 86 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Activity Funds of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining information is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2022 on our consideration of the District's internal control over financial reporting of the Activity Funds and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over effectiveness of the District's compliance and the results of that testing, and not to provide an opinion on the internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance related to the Activity Funds.

Strothman and Company

Louisville, Kentucky
December 14, 2022

Management's Discussion and Analysis

Fayette County School District School Activity Funds

June 30, 2022

The management team of the Fayette County School District (the "District") presents this Management Discussion and Analysis of the School Activity Funds for the fiscal year ended June 30, 2022. Please read it in conjunction with the Activity Funds' combined balance sheet which is on page 6.

Government Structure

The sixty-three schools sponsor programs to supplement the activities provided by the District. These supplemental activities are accounted for in various funds categorized by the particular activity or group involved. The District prescribes policies for the supervision and administration of the Activity Funds, and generally has custodial responsibility over these funds. Such custodial responsibility is mandated by the Kentucky Department of Education.

Basic Financial Statements

This financial report includes the combined balance sheet, combined statement of receipts, disbursements and fund balances, and the supplemental schedules of receipts, disbursements and fund balances by school and activity for all sixty-three schools. The Independent Auditors' Report on this information precedes this Management's Discussion and Analysis.

The Activity Funds of the Fayette County School District are being presented as governmental funds in accordance with Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*.

Financial Highlights

Total assets of all Activity Funds amounted to \$4,985,139 at June 30, 2022, compared to \$4,491,356 of total assets in the prior year, which reflects a increase of \$493,783. At June 30, 2022, total assets consist of primarily of cash totaling \$4,923,591, compared to June 30, 2021 which reflected cash and temporary cash investments of \$4,400,017. This increase in cash and temporary cash investments was primarily due to the excess of cash receipts over cash disbursements by approximately \$523,574 during the fiscal year ended June 30, 2022. Total liabilities of all Activity Funds amounted to \$4,985,139 at June 30, 2022, compared to total liabilities of \$4,491,356 in the prior year.

The schools generate receipts for the Activity Funds primarily from athletic event admissions, fund raising projects and donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$10,687,962 during the fiscal year ended June 30, 2022 compared to \$4,509,886 of cash receipts in the prior year, which reflects an increase of \$6,178,076. Disbursements by the Activity Funds amounted to \$10,164,388 and 4,481,581 during the fiscal years ended June 30, 2022 and 2021, respectively.

Funding for the Activity Funds is generally dependent upon the fund raising ability of the students, parents and others in the schools, and the success of other programs. Continuation of the various activities in each school is predicated upon the students, parents and others to raise funds, upon the students' intent to continue their activities, and upon the District's continued support of these activities.

Management's Discussion and Analysis--Continued

**Fayette County School District
School Activity Funds**

June 30, 2022

Contacting the Fayette County School District Financial Management

This financial report is designed to provide a general overview of the finances of the Fayette County School District School Activity Funds and to show management's accountability for these funds. If you have questions about this report or need additional information, contact Dr. Demetrus Liggins, Superintendent (859) 381-4104, Rodney Jackson, Director of Financial Services (859) 381-4141 or by mail at 1126 Russell Cave Road, Lexington, Kentucky 40505.

Combined Balance Sheet

**Fayette County School District
School Activity Funds**

June 30, 2022

Assets

| | |
|---------------------|---------------|
| Cash | \$ 4,923,591 |
| Accounts receivable | <u>61,101</u> |

| | |
|---------------------|----------------------------|
| Total Assets | \$ <u>4,984,692</u> |
|---------------------|----------------------------|

Liabilities

| | |
|-----------------------|------------------|
| Accounts payable | \$ 75,820 |
| Due to student groups | <u>4,908,872</u> |

| | |
|--------------------------|----------------------------|
| Total Liabilities | \$ <u>4,984,692</u> |
|--------------------------|----------------------------|

See Notes to the Combined Statement of Fiduciary Net Position

Combined Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

**Fayette County School District
School Activity Funds**

Year Ended June 30, 2022

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|----------------------|----------------------|------------------------------|---------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 978,212 | \$ 718,746 | \$ 500,267 | \$ 39,287 | \$ 268,520 | \$ 967,458 | \$ 20,109 | \$ 4,856 | \$ 982,711 |
| Instruction | 1,378,771 | 2,395,579 | 2,194,217 | 224,976 | 290,880 | 1,514,229 | 6,889 | 26,873 | 1,494,245 |
| Accommodation | 664,829 | 952,379 | 791,769 | 49,645 | 111,751 | 763,333 | 4,349 | 8,693 | 758,989 |
| Special Events | 271,147 | 942,792 | 736,780 | 51,516 | 177,382 | 351,293 | 300 | 1,317 | 350,276 |
| Athletics | 744,118 | 2,014,803 | 1,455,233 | 137,485 | 497,132 | 944,041 | 7,237 | 32,893 | 918,385 |
| Non-profit | 7,607 | 2,909,452 | 3,769,010 | 1,005,222 | 107,601 | 45,670 | 9,182 | 1,188 | 53,664 |
| Miscellaneous | 355,333 | 754,211 | 717,112 | 47,125 | 101,990 | 337,567 | 13,035 | | 350,602 |
| Total | <u>\$ 4,400,017</u> | <u>\$ 10,687,962</u> | <u>\$ 10,164,388</u> | <u>\$ 1,555,256</u> | <u>\$ 1,555,256</u> | <u>\$ 4,923,591</u> | <u>\$ 61,101</u> | <u>\$ 75,820</u> | <u>\$ 4,908,872</u> |

See Independent Auditors' Report

**Fayette County School District
School Activity Funds**

June 30, 2022

Note A--Fund Structure and Summary of Significant Accounting Policies

Fund Structure--The Fayette County School District (the "District") School Activity Funds (the "Activity Funds") provide funding for the programs in eleven high schools and technical centers, thirteen middle schools and thirty-nine elementary schools for District sponsored programs and to supplement the activities provided by the District. The District prescribes policies for the supervision and administration of the Activity Funds in accordance with the requirements of the Kentucky Department of Education as set forth in its publication, *A Uniform Program of Accounting for School Activity Funds*. Salaries for the treasurers of Activity Funds and other administrative support are paid by the District and recorded in the District's General Fund.

Schools generate revenue for the Activity Funds primarily from allocations from the District, athletic event admissions, fund raising projects and donations.

Basis of Accounting--The financial statements of the Activity Funds has been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The combined statement of fiduciary net position was prepared in accordance with GASB Statement No. 84, *Fiduciary Activities*, and related standards.

The Activity Funds are governmental funds of the District. For financial purposes, the accounting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for by using a current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the changes in total fund balances. The Activity Funds do not show fund balance but rather Due to Student Groups.

Inventory--Inventory, consisting primarily of bookstore supplies and vending machine supplies, is stated at the lower of cost (using first-in, first-out method) or market.

Use of Estimates--The preparation of the combined statement of fiduciary net position requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of this financial statement. Actual results could differ from those estimates.

Subsequent Events--In preparing this financial statement, management of the District has evaluated events and transactions for potential recognition or disclosure through November 15, 2021, the date the financial statement was available to be issued.

**Fayette County School District
School Activity Funds**

June 30, 2022

Note B--Cash and Temporary Cash Investments

The Activity Funds have adopted GASB Statement No. 40, *Deposits and Investment Risk Disclosures*. GASB Statement No. 40 addresses custodial credit risk, interest rate risk, credit risk, and concentration of credit risk.

Statutes authorize the Activity Funds to invest in the following:

- (1) Obligations of the United States and of its agencies and instrumentalities, repurchase agreements, and specially approved AAA rated corporate bonds;
- (2) Bonds or certificates of indebtedness of the Commonwealth of Kentucky and of its agencies and municipalities;
- (3) Any savings and loan associations insured by an agency of the United States up to the amount insured;
- (4) Interest bearing deposits in national and state banks chartered in Kentucky and insured by an agency of the United States up to the amount so insured, and in larger amounts providing such bank shall pledge securities having a current quoted market value at least equal to any uninsured deposits.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Activity Funds' deposits may not be returned to it. All cash deposits of the Activity Funds are covered by depositor insurance provided by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per depositor. Any amounts in excess of FDIC insurance are covered by pledged securities at the various financial institutions in the District's name.

Note C--Due From/To Fayette County School District

Amounts due from the District consist primarily of reimbursements of costs and expenses incurred by certain schools' Activity Funds. These amounts are usually repaid by the District promptly.

Amounts due to the District consist primarily of tuition and scholarship costs owed to the District and expenses paid by the District on behalf of certain schools' Activity Funds.

Note D--Future Funding

Funding for the Activity Funds is generally dependent upon the fund raising ability of the students, parents and others in the schools and the success of other programs. Continuation of the various activities in each school is predicated upon the ability of students, parents and others to raise funds, upon the students' intent to continue their activities and upon the District's continued support of these activities.

**Supplementary Schedules of Receipts,
Disbursements and Fund Balances
By School and Activity**

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Bryan Station High School

| Accounts: | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|-------------------------|--------------------------|----------|---------------|-----------------------|----------|---------------------------|--------------------------------------|-----------------------------------|---|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | | | |
| General: | | | | | | | | | |
| General | \$ 2,289 | \$ 4,472 | \$ 2,895 | | \$ 3,525 | \$ 341 | | | \$ 341 |
| Parking Fees | | 650 | | | | 650 | | | 650 |
| Interest | 13 | 306 | | | | 319 | | | 319 |
| Energy/Go Green/See KY | 2,018 | 1,491 | 913 | | | 2,596 | | | 2,596 |
| Spanish IMM HS 12-13 | 3,531 | 911 | 944 | | | 3,498 | | | 3,498 |
| | 7,851 | 7,830 | 4,752 | | 3,525 | 7,404 | | | 7,404 |
| Instruction: | | | | | | | | | |
| Instruction | | 1,434 | | | | 255 | | | 255 |
| IT Academy | 455 | | 106 | | | 349 | | | 349 |
| Station Arts | 2,305 | 374 | 403 | | | 2,276 | | | 2,276 |
| Sisterkeeper | | | | \$ 137 | | 137 | | | 137 |
| Black Student Union | | 602 | | | | 602 | | | 602 |
| STLP | 1,825 | 225 | 915 | | | 1,135 | | | 1,135 |
| Technology Dept. | 1,601 | 1,271 | 2,240 | | | 632 | | | 632 |
| Dance Class | 170 | | | | | 170 | | | 170 |
| Counseling | 13,952 | 2,043 | 805 | | 449 | 14,741 | | | 14,741 |
| School Pic/Yearbook | 1,069 | 3,051 | | | | 4,120 | | | 4,120 |
| Ambassadors | | 1,700 | 1,750 | 50 | | | | | |
| Drama | 6,692 | 15,984 | 14,796 | | | 7,880 | | | 7,880 |
| Educator's Rising | 4,807 | 200 | 1,840 | | | 3,167 | | | 3,167 |
| Allied Medical Academy | 341 | | | | | 341 | | | 341 |
| HOSA-Health Occupation | 538 | | 490 | | | 48 | | | 48 |
| Art McGill | 3,039 | 1,019 | | | | 4,058 | | | 4,058 |
| Library | 3,303 | | | | | 3,303 | | | 3,303 |
| Piano/Keyboarding | 275 | 140 | | | | 415 | | | 415 |
| FCS/Life Skills-Baker | 750 | 729 | 250 | | 657 | 572 | | | 572 |
| Art - Brice | 313 | | | | | 313 | | | 313 |
| Band | 338 | 3,568 | 2,647 | | 917 | 342 | | | 342 |
| Chorus | 3,540 | 300 | 1,248 | | 98 | 2,494 | | | 2,494 |
| Culinary Arts Fuqua | 704 | 302 | 2,641 | 1,635 | | | | | |
| Orchestra | 5,187 | 1,201 | 1,000 | | | 5,388 | | | 5,388 |
| Technology Student Asso | 2,530 | 2,986 | 5,841 | 325 | | | | | |
| Engineering/TSA | | 7,807 | 1,712 | | 631 | 5,464 | | | 5,464 |
| Music - Guitar | 701 | | 63 | | | 638 | | | 638 |
| Schentrup - Art | 899 | 360 | 1,159 | | | 100 | | | 100 |
| Station Studios | 1,077 | 437 | | | 988 | 526 | | | 526 |
| Health & PE | 20 | | | | | 20 | | | 20 |
| YClub/KUNA | 118 | | | | | 118 | | | 118 |
| Defender Café-Fuqua | 756 | 3,614 | 1,976 | | 312 | 2,082 | | | 2,082 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Bryan Station High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|---------------------------|---------------------|-----------------|----------------------|------------------------------|--------------|----------------------|----------------------|----------------------|-----------------------|
| | Balances | | | To | From | Balances | Receivable | Payable | Groups |
| | July 1, 2021 | | | | | June 30, 2022 | June 30, 2022 | June 30, 2022 | June 30, 2022 |
| FCCLA | 1,434 | 1,250 | 198 | | | 2,486 | | | 2,486 |
| Science | 2,131 | 323 | 850 | 71 | | 1,675 | | | 1,675 |
| Social Studies | 2,806 | 25 | | | | 2,831 | | | 2,831 |
| Spanish | 29 | | | | | 29 | | | 29 |
| Spec.Educ. | 539 | 400 | | | | 939 | | | 939 |
| Beta Club | | 3,192 | 3,192 | | | | | | |
| FBLA Club | 147 | 345 | | | 240 | 252 | | | 252 |
| Station Express | | 314 | | | | 314 | | | 314 |
| National Honor Society | 987 | 893 | 938 | | | 942 | | | 942 |
| Menc Tri-M | 72 | | | | | 72 | | | 72 |
| Coffee Cart | 752 | | | | | 752 | | | 752 |
| | <u>66,202</u> | <u>56,089</u> | <u>47,060</u> | <u>2,218</u> | <u>5,471</u> | <u>71,978</u> | | | <u>71,978</u> |
| Accommodation: | | | | | | | | | |
| Badges | 58 | 214 | | | | 272 | | | 272 |
| Building/Memorials | 177 | | | | | 177 | | | 177 |
| Latin Dance Club | 60 | 1,440 | 493 | 100 | | 1,107 | | | 1,107 |
| YSC | 140 | 1,250 | 436 | | | 954 | | | 954 |
| Intervention | 116 | | | | | 116 | | | 116 |
| G & G Diva Dance Club | 250 | | | | | 250 | | | 250 |
| Dance Blue | 460 | | | | | 460 | | | 460 |
| JAG | 279 | 67 | 551 | 205 | | | | | |
| Junior Class | 13,049 | 16,275 | 28,274 | | 550 | 500 | | | 500 |
| Project Transition | 5,266 | 1,250 | 2,907 | | | 3,609 | | | 3,609 |
| R.O.T.C. | 2,021 | 22,732 | 13,042 | | | 11,711 | | | 11,711 |
| Spanish Honor Society | 1,348 | 1,434 | 1,227 | | | 1,555 | | | 1,555 |
| Student Council | 374 | | | | | 374 | | | 374 |
| GSA Gender Sexuality Alli | 51 | 595 | 169 | | | 477 | | | 477 |
| Anime Club | 67 | 125 | 34 | | 125 | 33 | | | 33 |
| Debate Team | 319 | | 34 | | | 285 | | | 285 |
| ACT Club | 50 | | | | | 50 | | | 50 |
| Medical Academy | 47 | | 169 | 122 | | | | | |
| Engineering Academy | 19 | 15 | 438 | 404 | | | | | |
| Leadership Academy | 14 | 5,861 | 4,176 | | 1,698 | 1 | | | 1 |
| Leadership Advis Council | | 760 | 837 | 2,864 | | 2,787 | | | 2,787 |
| | <u>24,165</u> | <u>52,018</u> | <u>52,787</u> | <u>3,695</u> | <u>2,373</u> | <u>24,718</u> | | | <u>24,718</u> |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Bryan Station High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|------------------------|--------------------------|------------|---------------|-----------------------|-----------|---------------------------|-----------------------------|--------------------------|-------------------------|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | Receivable June 30, 2022 | Payable June 30, 2022 | Groups June 30, 2022 |
| Special Events: | | | | | | | | | |
| Pepsi-Students | | 92 | | | | 92 | | | 92 |
| Pepsi-Staff | 152 | 732 | 290 | | 168 | 426 | | | 426 |
| | 152 | 824 | 290 | | 168 | 518 | | | 518 |
| Athletics: | | | | | | | | | |
| Athletic Fund | 3,754 | 56,252 | 49,646 | | 10,026 | 334 | | | 334 |
| Start Up Cash | | 1,532 | 1,700 | 168 | | | | | |
| Insurance/Drug Testing | 300 | 3,950 | 8,925 | 4,675 | | | | | |
| Baseball | 1,462 | 4,309 | 335 | | 2,455 | 2,981 | | | 2,981 |
| Boys' Basketball | | 18,658 | 17,240 | | 1,418 | | | | |
| Girls' Basketball | 3,262 | 12,350 | 9,316 | | 4,359 | 1,937 | | | 1,937 |
| Cheer Squad | 2,566 | 14,196 | 16,909 | 1,851 | | 1,704 | | | 1,704 |
| Dance Team | 308 | 299 | 333 | 750 | | 1,024 | | | 1,024 |
| Cross Country | | | 752 | 753 | | 1 | | | 1 |
| Boys Lacrosse | | 2,304 | 450 | | 1,854 | | | | |
| Girls Lacrosse | | 4,855 | 929 | | 701 | 3,225 | | | 3,225 |
| Football | | 85,297 | 57,015 | | 12,968 | 15,314 | | | 15,314 |
| Golf | 450 | | 9 | 90 | | 531 | | | 531 |
| Bowling | 2,528 | 4,437 | 5,575 | 1,126 | | 2,516 | | | 2,516 |
| Boys' Soccer | 280 | 4,924 | 3,312 | | 1,892 | | | | |
| Girls' Soccer | 1,774 | 3,497 | 578 | | 2,882 | 1,811 | | | 1,811 |
| Softball | 4,683 | 4,820 | 4,132 | | 1,589 | 3,782 | | | 3,782 |
| Swim/Dive Teams | 7,131 | 6,754 | 10,575 | 1,356 | | 4,666 | | | 4,666 |
| Tennis | | 45 | 350 | 305 | | | | | |
| Track | 6,904 | 17,047 | 8,737 | | 8,656 | 6,558 | | | 6,558 |
| Bass Club | 2,025 | 449 | 1,712 | 90 | | 852 | | | 852 |
| Volleyball | 9,374 | 19,766 | 20,751 | | 5,558 | 2,831 | | | 2,831 |
| Wrestling | | 5,470 | 5,124 | | 345 | 1 | | | 1 |
| Esports | 55 | 180 | 255 | 20 | | | | | |
| Archery | 3,437 | 12,573 | 10,660 | | 367 | 4,983 | | | 4,983 |
| Sports Medicine | 3,556 | | 4,971 | 4,500 | | 3,085 | | | 3,085 |
| | 53,849 | 283,964 | 240,291 | 15,684 | 55,070 | 58,136 | | | 58,136 |
| Non-profit: | | | | | | | | | |
| Instructional Fees | | 859 | | | | 859 | | | |
| Sweep Boe | | | 29,879 | 31,010 | | 1,131 | | | |
| FCPS Athletics | | 18,000 | | | 18,000 | | | | |
| Arbiterpay | | | 32,000 | 32,000 | | | | | |
| | | 18,859 | 61,879 | 63,010 | 18,000 | 1,990 | | | |
| Total | \$ 152,219 | \$ 419,584 | \$ 407,059 | \$ 84,607 | \$ 84,607 | \$ 164,744 | \$ - | \$ - | \$ 164,744 |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Eastside Center for Applied Technology

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>108128 Groups June 30, 2022</u> |
|---------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 59,661 | \$ 45,272 | \$ 7,521 | | \$ 43,622 | \$ 53,790 | \$ 400 | | \$ 54,190 |
| Accommodation | 48,467 | 5,489 | 5,025 | 3,622 | | 52,553 | | | 52,553 |
| Miscellaneous | | | 40,000 | 40,000 | | | | | |
| Total | <u>\$ 108,128</u> | <u>\$ 50,761</u> | <u>\$ 52,546</u> | <u>\$ 43,622</u> | <u>\$ 43,622</u> | <u>\$ 106,343</u> | <u>\$ 400</u> | <u>\$ -</u> | <u>\$ 106,743</u> |

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2022

Frederick Douglass High School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|------------------------|----------------------------------|----------|---------------|-----------------------|--------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General: | | | | | | | | | |
| General | \$ 34,410 | \$ 3,100 | \$ 34,950 | \$ 3,824 | | \$ 6,384 | | | \$ 6,384 |
| Cash Banks | | 2,500 | 2,500 | | | | | | |
| Parking Passes | | 4,880 | | | \$ 500 | 4,380 | | | 4,380 |
| Student ID Badges | 470 | 1,038 | 1,481 | | | 27 | | | 27 |
| Cabinet Checks | 149 | | | | | 149 | | | 149 |
| Chromebook Damage Fees | 475 | 241 | | | | 716 | | | 716 |
| Chromebook Purchases | 150 | | | | | 150 | | | 150 |
| Lost Keys | | | | | | | | | |
| Interest Income | 3,289 | 420 | | | | 419 | | | 419 |
| Freshman Academy | 2,124 | 14 | 480 | 875 | | 2,533 | | | 2,533 |
| Professional Academy | 1,974 | 388 | 1,287 | 1,000 | | 2,075 | | | 2,075 |
| Health Academy | 2,041 | | | 1,000 | | 3,041 | | | 3,041 |
| Technology Academy | 2,519 | 71 | 717 | 1,000 | | 2,873 | | | 2,873 |
| Staff Vending | 424 | 4,375 | 1,372 | | 3,100 | 327 | | | 327 |
| Student Vending | 10 | | | | | 10 | | | 10 |
| E=USE | 1,573 | 800 | | | | 2,373 | | | 2,373 |
| AdvanceKY | 2,100 | 597 | 1,649 | | | 1,048 | | | 1,048 |
| School Store | 1,589 | 1,442 | 862 | 170 | | 2,339 | | | 2,339 |
| | 53,297 | 19,866 | 45,298 | 7,869 | 6,890 | 28,844 | | | 28,844 |
| Instruction: | | | | | | | | | |
| Library | 318 | 41 | 48 | 350 | | 661 | | | 661 |
| Bio Med | 417 | 8,084 | 1,419 | 1,000 | | 8,082 | | | 8,082 |
| Art | 7,410 | 805 | 10,546 | 5,000 | | 2,669 | \$ 1,383 | | 1,286 |
| Facon | 321 | | | | 321 | | | | |
| Math | 1,882 | | | | | 1,882 | | | 1,882 |
| Science | 1,052 | 1,721 | 189 | | | 2,584 | | | 2,584 |
| Chorus | 1,517 | 1,125 | 1,346 | | | 1,296 | | | 1,296 |
| Drama | 871 | 12,314 | 11,104 | 606 | | 2,687 | | | 2,687 |
| PE/Health | 48 | 1,450 | | | | 1,498 | | | 1,498 |
| Social Studies | 2,187 | 9 | 2,098 | | | 98 | | | 98 |
| English | 3,974 | | 3,024 | 750 | | 1,700 | | | 1,700 |
| EBCE | | 150 | | 200 | | 350 | | | 350 |
| Band | 2,551 | 10,274 | 12,834 | 3,452 | | 3,443 | | | 3,443 |
| Orchestra | 2,936 | 9,600 | 12,339 | 2,100 | | 2,297 | | | 2,297 |
| YSC | 439 | 507 | 1,395 | 1,500 | | 1,051 | | | 1,051 |
| Business | 210 | | | | | 210 | | | 210 |
| World Languages | 1,094 | | 995 | 200 | | 299 | | | 299 |
| Outdoor Club | | 1,469 | 1,095 | | | 374 | | | 374 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Frederick Douglass High School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------------------|----------------------------------|----------|---------------|-----------------------|-------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| KYA/KUNA | 6,007 | 12,757 | 14,998 | | | 3,766 | | | 3,766 |
| JAG | 1,806 | | 310 | | | 1,496 | | | 1,496 |
| Key Club | 899 | 456 | 624 | | | 731 | | | 731 |
| HOSA | 1,736 | 904 | 1,018 | | | 1,622 | | | 1,622 |
| Technology / Textbook Fee | 23,969 | 225 | 6,285 | | | 17,909 | | | 17,909 |
| Technology Classes | 882 | | 204 | 215 | | 893 | | | 893 |
| Counseling | 5,563 | 10,319 | 299 | | | 15,583 | | | 15,583 |
| PSAT | 111 | | | | | 111 | | | 111 |
| Speech Team | 34 | | 230 | 285 | | 89 | | | 89 |
| Junior Class | 6,587 | 23,735 | 9,929 | | | 20,393 | | | 20,393 |
| Senior Class | 112 | 1,258 | 670 | 100 | | 800 | | | 800 |
| PBIS Rewards | 254 | 1,332 | 1,234 | 1,075 | | 1,427 | | | 1,427 |
| Auditorium Seats | 797 | | | | 700 | 97 | | | 97 |
| Dance Blue | 31 | 5,376 | 6,501 | 1,300 | | 206 | | | 206 |
| Spanish Honor Society | 197 | 275 | | | | 472 | | | 472 |
| Special Ed | 2,056 | 45 | 488 | | | 1,613 | | | 1,613 |
| CPR | 540 | 70 | 448 | | | 162 | | | 162 |
| National Honor Society | 977 | 1,359 | 1,198 | | | 1,138 | | | 1,138 |
| Mu Alfa Theta | 57 | | | | | 57 | | | 57 |
| Black Student Union | 250 | 255 | | | | 505 | | | 505 |
| KTF | | 1,720 | 1,449 | | 226 | | | | |
| Academic Team | 270 | 80 | 350 | | | | | | |
| Tri-M | 4,538 | | | | | 4,538 | | | 4,538 |
| cBI | 417 | | | | | 417 | | | 417 |
| Psych Club | 57 | | | | | 57 | | | 57 |
| BETA | 3,425 | 8,482 | 1,155 | | 150 | 10,602 | | | 10,602 |
| FBLA | 182 | 1,280 | 2,235 | 1,200 | | 427 | | | 427 |
| ED Rising | 31 | 5,616 | 5,507 | 321 | | 461 | | | 461 |
| | 89,012 | 123,093 | 113,564 | 19,654 | 1,397 | 116,798 | | 1,383 | 115,415 |
| Special Events: | | | | | | | | | |
| TSA | 170 | 80 | 195 | | | 55 | | | 55 |
| Weight Room Mgmt | | | 700 | 2,788 | | 2,088 | | | 2,088 |
| Yearbook | 1,702 | 653 | 1,215 | 50 | | 1,190 | | | 1,190 |
| Student Council | 3,315 | 11,216 | 12,963 | | 1,380 | 188 | | | 188 |
| | 5,187 | 11,949 | 15,073 | 2,838 | 1,380 | 3,521 | | | 3,521 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Frederick Douglass High School

| | Cash Balances | | | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|--------------------------------|--------------------------------------|-----------------------------------|--|
| | July 1, 2021 | Receipts | Disbursements | To | From | | | | |
| Athletics: | | | | | | | | | |
| Athletics | 26,524 | 52,468 | 19,892 | | 24,809 | 34,291 | | | 34,291 |
| Cheerleading | 445 | 9,973 | 9,646 | 2,484 | | 3,256 | | 3,029 | 227 |
| Dance | | 8,746 | 5,439 | 2,096 | | 5,403 | | 565 | 4,838 |
| Football | 11,954 | 58,099 | 50,093 | | 4,080 | 15,880 | | | 15,880 |
| Baseball | 4,827 | 9,685 | 10,600 | | 3,912 | | | | |
| Softball | 226 | 3,959 | 1,130 | | 3,055 | | | | |
| Lacrosse - Girls | 2,119 | 16,647 | 14,808 | | 1,353 | 2,605 | | | 2,605 |
| Bass Fishing | 5,950 | 515 | | | | 6,465 | | | 6,465 |
| Lacrosse - Boys | 2,373 | 7,984 | 400 | | 4,262 | 5,695 | | | 5,695 |
| Boys Basketball | | 21,529 | 14,648 | | 6,881 | | | | |
| Boys Soccer | 5,317 | 16,722 | 16,847 | | 4,685 | 507 | | | 507 |
| Girls Soccer | 3,790 | 7,588 | 9,400 | | 589 | 1,389 | \$ 2,250 | | 3,639 |
| Girls Basketball | 2,409 | 25,033 | 13,338 | | 4,895 | 9,209 | | | 9,209 |
| Golf | | 883 | 883 | | | | | | |
| Track | 5,590 | 13,354 | 10,993 | | 100 | 7,851 | | | 7,851 |
| Volleyball | 1,806 | 16,824 | 11,409 | | 1,564 | 5,657 | | | 5,657 |
| Cross Country | 432 | 1,630 | 857 | | 525 | 680 | | | 680 |
| Wrestling | | 3,486 | 2,788 | | 698 | | | | |
| Archery | 1,730 | 15,086 | 16,620 | | 150 | 46 | | | 46 |
| Swimming/Diving | | 1,632 | 1,632 | | | | | | |
| Tennis | 250 | 3,566 | 3,556 | | | 260 | | | 260 |
| Girls Lacrosse Tournament | 300 | | | | 300 | | | | |
| Tournament | 427 | 216 | 210 | | | 433 | | | 433 |
| Athletic Facilities | | 6,000 | 34,920 | 28,920 | | | | | |
| Athletic Trainer | 4,720 | 5,000 | 7,363 | | | 2,357 | | | 2,357 |
| Title X District Funds | 7,220 | 5,000 | 1,282 | | 10,000 | 938 | | | 938 |
| Athletic Drug Testing | 1,405 | | | | 1,405 | | | | |
| Athletic Insurance | 700 | 11,455 | 16,475 | 4,320 | | | | | |
| | 90,514 | 323,080 | 275,229 | 37,820 | 73,263 | 102,922 | 2,250 | 3,594 | 101,578 |
| Non-profit: | | | | | | | | | |
| Fees | | 67,714 | 45,689 | | 22,310 | (285) | | | (285) |
| Sweep BOE | | 39,756 | 39,756 | | | | | | |
| Arbiterpay | | | 37,000 | 37,059 | | 59 | | | 59 |
| | | 107,470 | 122,445 | 37,059 | 22,310 | (226) | | | (226) |
| Total | \$ 238,010 | \$ 585,458 | \$ 571,609 | \$ 105,240 | \$ 105,240 | \$ 251,859 | \$ 2,250 | \$ 4,977 | \$ 249,132 |

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2022

Henry Clay High School

| Accounts: | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|------------------------|--------------------------|----------|---------------|-----------------------|-------|---------------------------|-----------------------------|--------------------------|-------------------------|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | Receivable June 30, 2022 | Payable June 30, 2022 | Groups June 30, 2022 |
| General: | | | | | | | | | |
| General | \$ 25 | \$ 3,993 | \$ 556 | \$ 34 | | \$ 3,496 | | | \$ 3,496 |
| Interest | 31 | 668 | | | \$ 34 | 665 | | | 665 |
| T Duke Scholarship | 210 | | | | | 210 | | | 210 |
| Pepsi Comm-Students | 58 | | | | | 58 | | | 58 |
| Pepsi Comm-Faculty | 6,198 | 1,281 | 5,722 | | | 1,757 | \$ 500 | \$ 71 | 2,186 |
| Parking | 1,823 | 4,825 | 3,084 | | 3,500 | 64 | | | 64 |
| Contingency | 356 | 449 | | | 439 | 366 | | | 366 |
| | 8,701 | 11,216 | 9,362 | 34 | 3,973 | 6,616 | 500 | 71 | 7,045 |
| Instruction: | | | | | | | | | |
| Instruction | | | 114 | 114 | | | | | |
| Art KJ | 6,425 | 2,260 | 1,229 | | 1,108 | 6,348 | | | 6,348 |
| Art EB | 40 | 505 | | | 216 | 329 | | | 329 |
| Art AC | 538 | 3,277 | 3,155 | | | 660 | | | 660 |
| A P History | 54 | | | | | 54 | | | 54 |
| Band | 1,493 | 16,025 | 11,530 | | | 5,988 | 50 | | 6,038 |
| Business | 315 | | | | | 315 | | | 315 |
| Graphics Comm | 537 | | | | | 537 | | | 537 |
| Guidance | 1,949 | 1,090 | 4 | | | 3,035 | | | 3,035 |
| English | 883 | | | | | 883 | | | 883 |
| Chorus | 897 | 539 | 712 | | | 724 | | | 724 |
| FCS-LC | 9,117 | 4,163 | 40 | | 2,389 | 10,851 | | | 10,851 |
| Orch Inst | 486 | 2,077 | 2,540 | | | 23 | | | 23 |
| Science Electives | 1,178 | 256 | 92 | | 256 | 1,086 | | | 1,086 |
| Special Education | 1,624 | | 449 | | | 1,175 | | | 1,175 |
| P E Instructions | 7,027 | 6,166 | 10,258 | | | 2,935 | | | 2,935 |
| ROTC | 300 | | | | | 300 | | | 300 |
| Get Kids Fit | 1,665 | | 340 | | | 1,325 | | | 1,325 |
| Drama | 1,100 | 5,279 | 1,479 | | 275 | 4,625 | | | 4,625 |
| Math Dept | | 340 | 465 | 125 | | | | | |
| Chemistry | 2,418 | 454 | 1,500 | 256 | | 1,628 | | | 1,628 |
| Digital Photography-KJ | 423 | 325 | | | | 748 | | | 748 |
| Intro to Physics | 201 | 453 | 300 | | | 354 | | | 354 |
| Lost Damage Books | 1,326 | 1,815 | | | | 3,141 | | | 3,141 |
| PSAT | 1,207 | 472 | | | | 1,679 | | | 1,679 |
| FCS- MW | 8,514 | 360 | | | 881 | 7,993 | | | 7,993 |
| AP WL | 1,287 | 380 | | | 567 | 1,100 | | | 1,100 |
| Anatomy | 1,290 | 375 | 1,121 | | | 544 | | | 544 |
| AP-English | 1,905 | | | | | 1,905 | | | 1,905 |
| A P Funds | 12,275 | 20,010 | 12,220 | | 7,741 | 12,324 | | | 12,324 |
| Art-C Riley | 2,462 | 3,842 | 5,205 | | | 1,099 | | | 1,099 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Henry Clay High School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|-----------------------|----------------------------------|----------|---------------|-----------------------|--------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| MSD | 239 | | | | | 239 | | | 239 |
| Guitar | 450 | 140 | | | | 590 | | | 590 |
| Art-KS | 569 | 1,065 | 502 | | | 1,132 | | | 1,132 |
| AP Art History | | 30 | 100 | 70 | | | | | |
| Library | 2,051 | | | | | 2,051 | | | 2,051 |
| Biology | 1,355 | 628 | 541 | | | 1,442 | | | 1,442 |
| PBIS | 808 | | 988 | 200 | | 20 | | | 20 |
| Physics | 50 | 275 | | | | 325 | | | 325 |
| Radio/TV Prod | 70 | | | | | 70 | | | 70 |
| Speech | 14 | | | | | 14 | | | 14 |
| Robotics | 303 | 95 | 236 | | | 162 | | | 162 |
| Technology | 1,094 | | | | | 1,094 | | | 1,094 |
| AAPPL Testing | 1,686 | | | | | 1,686 | | | 1,686 |
| Student Badges | 335 | 45 | | | | 380 | | | 380 |
| Yearbook | 23,763 | 4,417 | 4,917 | | | 23,263 | | | 23,263 |
| | 101,723 | 77,158 | 60,037 | 765 | 13,433 | 106,176 | 50 | | 106,226 |
| Accommodation: | | | | | | | | | |
| Accommodations | 150 | | | | | 150 | | | 150 |
| Academic Team | 91 | 134 | | | | 225 | | | 225 |
| Beta Club | 4,249 | 825 | 200 | | | 4,874 | 220 | | 4,654 |
| Art Club | 10 | | | | | 10 | | | 10 |
| Coed-Y | 6,006 | 5,921 | 6,810 | | | 5,117 | | | 5,117 |
| College Night Affair | 2,239 | 4,335 | 5,661 | | | 913 | | | 913 |
| Dance Blue | | 20,129 | 1,050 | | | 19,079 | | | 19,079 |
| Debate | 12,988 | 19,192 | 12,078 | 18 | | 20,120 | 305 | | 19,815 |
| FCA | 310 | 2 | 150 | | | 162 | | | 162 |
| FBLA Club | 439 | 120 | 120 | | | 439 | | | 439 |
| FCCLA | 945 | | 186 | | | 759 | | | 759 |
| French Honor Society | 40 | | | | | 40 | | | 40 |
| French Club | 2 | | | | | 2 | | | 2 |
| Freshman Civics | 1,895 | | | | | 1,895 | | | 1,895 |
| GSA | | 200 | | | | 200 | | | 200 |
| Academy | 1,546 | 1,400 | | | | 2,946 | | | 2,946 |
| Go Green | 5,117 | 1,641 | 2,617 | | | 4,141 | | | 4,141 |
| Harambee | 2,432 | 3,867 | 2,652 | | | 3,647 | | | 3,647 |
| History Club | 378 | | | | | 378 | | | 378 |
| Inter Club | 397 | | | | | 397 | | | 397 |
| Junior Class | 112 | | | | | 112 | | | 112 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Henry Clay High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|-------------------------|--------------------------|----------|---------------|-----------------------|--------|---------------------------|-----------------------------|--------------------------|-------------------------|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | Receivable June 30, 2022 | Payable June 30, 2022 | Groups June 30, 2022 |
| Junior Classical League | 236 | | | | | 236 | | | 236 |
| Key Club | 4,704 | 6,228 | 8,683 | 663 | | 2,912 | | | 2,912 |
| Latino Club | 15 | | | | | 15 | | | 15 |
| Scholarship | 2,084 | 18,917 | 3,317 | | 12,766 | 4,918 | | | 4,918 |
| Model UN | 5,975 | 1,857 | 638 | | 663 | 6,531 | | | 6,531 |
| Nat Honor Soc | 907 | 1,980 | 1,674 | | | 1,213 | | | 1,213 |
| Outdoor Club | 98 | | | | | 98 | | | 98 |
| Psychology Club | 358 | | | | | 358 | | | 358 |
| Robotics Club | 6,289 | | 1,480 | | | 4,809 | | | 4,809 |
| Science Club | 66 | | | | | 66 | | | 66 |
| Scholarship-A D Blac | 4,777 | | 500 | | | 4,277 | | | 4,277 |
| Scholarships | 13,929 | | | | | 13,929 | | | 13,929 |
| Senior Class | 10,081 | 24,897 | 12,430 | 3,500 | | 26,048 | 6,023 | | 20,025 |
| Sources of Strength | 1,502 | 3,000 | | | | 4,502 | 124 | | 4,378 |
| Spirit Club | 345 | | | | | 345 | | | 345 |
| Spanish Club | 97 | | | | | 97 | | | 97 |
| S.T.A.M.P. | 312 | | | | | 312 | | | 312 |
| Student Council | 4,492 | | 978 | | | 3,514 | | | 3,514 |
| TSA | 15 | | | | | 15 | | | 15 |
| Special Olympics | 24 | | | | | 24 | | | 24 |
| St. Youth SVC | | 4,326 | 2,653 | | | 1,673 | | | 1,673 |
| Blue Diamonds | 13 | | | | | 13 | | | 13 |
| World Club | 216 | | | | | 216 | | | 216 |
| | 95,881 | 118,971 | 63,877 | 4,181 | 13,429 | 141,727 | | 6,672 | 135,055 |
| Athletics: | | | | | | | | | |
| Athletics | 455 | 20 | 340 | 6,330 | | 6,465 | | | 6,465 |
| Archery | 5,580 | 18,500 | 13,946 | | 800 | 9,334 | 2,317 | | 7,017 |
| Athletic Wall of Fame | 639 | | | | | 639 | | | 639 |
| Bass Fishing | 75 | | 118 | 250 | | 207 | | | 207 |
| Bowling | 135 | 4,006 | 3,283 | 850 | | 1,708 | | | 1,708 |
| B Basketball | 5,054 | 16,764 | 13,669 | 326 | | 8,475 | 475 | | 8,000 |
| G Basketball | 890 | 6,614 | 7,766 | 262 | | | | | |
| Baseball | 781 | 21,381 | 12,565 | | 5,622 | 3,975 | 3,675 | | 7,650 |
| Cheerleading | 1,604 | 4,053 | 3,292 | 119 | | 2,484 | 510 | | 1,974 |
| Dance Team | 69 | 8,064 | 5,995 | 600 | | 2,738 | | | 2,738 |
| Cross Country | 3,574 | | 40 | 500 | | 4,034 | | | 4,034 |
| Football | 4,695 | 33,710 | 24,435 | | 4,579 | 9,391 | 474 | | 8,917 |
| Gate Receipts | 40,533 | 53,859 | 27,001 | | 4,800 | 62,591 | 1,584 | | 61,007 |
| B Golf | 374 | 300 | 896 | 500 | | 278 | | | 278 |
| G Golf | 310 | 2,067 | 1,739 | 500 | | 1,138 | | | 1,138 |
| Drug Testing/Insurance | 26,435 | 1,500 | 15,525 | | 11,725 | 685 | | | 685 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Henry Clay High School

| | Cash | | | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|-----------------------|--------------------------|-------------------|-------------------|-----------------------|-------------------|-----------------------------------|---|--------------------------------------|---|
| | Balances July 1, 2021 | Receipts | Disbursements | To | From | | | | |
| Intramurals | 525 | | | | | 525 | | | 525 |
| B Soccer | 2,114 | 21,486 | 11,139 | | 5,731 | 6,730 | 1,312 | | 8,042 |
| G Soccer | 4,196 | 10,311 | 7,101 | | 2,387 | 5,019 | | | 5,019 |
| Softball | | 1,529 | 315 | | 1,214 | | | | |
| Swimming | | 3,584 | 3,759 | 379 | | 204 | | | 204 |
| B Tennis | 1,008 | 2,275 | 1,069 | 300 | | 2,514 | | | 2,514 |
| G Tennis | 641 | 1,925 | 1,069 | 300 | | 1,797 | | | 1,797 |
| Middle School Track | 1,218 | 5,018 | 2,085 | | 1,414 | 2,737 | | | 2,737 |
| Track | 5,592 | 10,007 | 14,438 | | 1,161 | | | | |
| Athletic Trips | 607 | | | 500 | | 1,107 | | | 1,107 |
| Tournament | 8,070 | 35,564 | 24,842 | | 8,077 | 10,715 | | | 10,715 |
| Volleyball | 2,200 | 6,157 | 5,973 | | 2,384 | | | | |
| Wrestling | 1,316 | 825 | 1,528 | 274 | | 887 | | | 887 |
| Athletic Training | 4,854 | | 8,077 | 4,675 | | 1,452 | | | 1,452 |
| Title IX | 15,126 | | 5,621 | 2,780 | | 12,285 | | | 12,285 |
| Esports | | 760 | | | | 760 | | | 760 |
| Girls Lacrosse | 1,444 | 1,902 | | 2,084 | | 5,430 | | | 5,430 |
| Boys Lacrosse | 7,502 | 3,753 | 40 | | 3,318 | 7,897 | | | 7,897 |
| Boys Volleyball | 434 | 136 | | | | 570 | | | 570 |
| | 148,050 | 276,070 | 217,666 | 21,529 | 53,212 | 174,771 | 4,987 | 5,360 | 174,398 |
| Non-profit: | | | | | | | | | |
| Instructional Fees | 388 | 17,406 | | | 17,746 | 48 | | | 48 |
| Sweep BOE | | | 55,586 | 55,586 | | | | | |
| FCPS Athletics | | 18,000 | | | 18,000 | | | | |
| Arbiter Pay | | | 37,698 | 37,698 | | | | | |
| | 388 | 35,406 | 93,284 | 93,284 | 35,746 | 48 | | | 48 |
| Miscellaneous: | | | | | | | | | |
| Kroger Rewards | | | | | | | 700 | | 700 |
| Total | \$ 354,743 | \$ 518,821 | \$ 444,226 | \$ 119,793 | \$ 119,793 | \$ 429,338 | \$ 6,237 | \$ 12,103 | \$ 423,472 |

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2022

Lafayette High School

| Accounts: | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------------------|--------------------------|---------------|---------------|-----------------------|---------------|---------------------------|---|--------------------------------------|---|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | | | |
| General: | | | | | | | | | |
| General - Main Acct | \$ 3,612 | \$ 6,180 | \$ 8,100 | \$ 7,534 | | \$ 9,226 | | | \$ 9,226 |
| General - Vending Faculty | 152 | 644 | 240 | 155 | | 711 | | | 711 |
| General - Interest | | 296 | 57 | | \$ 239 | | | | |
| General - Cash Banks | | 5,000 | 5,000 | | | | | | |
| General - Reserve Acct | 18,207 | 70 | | | | 13,089 | | | 13,089 |
| Fees-Fees | | 33,060 | 30 | | | 33,030 | | | |
| Energy Award | 2,375 | 400 | | | | 2,775 | | | 2,775 |
| Fees-Reserve for Refund | 14,110 | | 2,364 | | | 11,746 | | | 11,746 |
| General - Student ID's | | 10 | | | | 10 | | | |
| General - Parking | | 4,090 | | | | 4,090 | | | |
| | <u>38,456</u> | <u>49,750</u> | <u>15,791</u> | <u>7,689</u> | <u>42,557</u> | <u>37,547</u> | | | <u>37,547</u> |
| Instruction: | | | | | | | | | |
| Art - Bryant | 3,157 | 134 | 3,067 | 357 | | 581 | | | 581 |
| AP Art History | 192 | | 287 | 280 | | 185 | | | 185 |
| Art - Jones | 960 | | 4,724 | 4,510 | | 746 | | | 746 |
| English | 1,360 | | 2,392 | 3,912 | | 2,880 | | | 2,880 |
| Graphics-Nolan | 694 | | 325 | 2,726 | | 3,095 | | | 3,095 |
| Art & Humanities | 634 | | 108 | 108 | | 634 | | | 634 |
| PE | 1,016 | 10,208 | 9,371 | | 221 | 1,632 | | | 1,632 |
| Art - Baker | 1,869 | | 3,478 | 1,773 | | 164 | | | 164 |
| STLP | 17 | 600 | | | | 617 | | | 617 |
| Art - Digital Imaging | 1,960 | 39 | 2,534 | 3,652 | | 3,117 | | | 3,117 |
| TSA | 34 | 1,231 | 1,265 | | | | | | |
| Facon-Early Childhood | 3,820 | 315 | 4,202 | 2,284 | | 2,217 | | | 2,217 |
| SCAPA ADV Studio 2 | 280 | | | 160 | | 440 | | | 440 |
| SCAPA Vocal Music | 335 | | | | | 335 | | | 335 |
| Technology | 207 | 550 | 101 | | | 656 | | | 656 |
| Creative Writing | 1,085 | 3,610 | 3,185 | | 80 | 1,430 | | | 1,430 |
| Art-Detraz | 2,988 | | 4,327 | 3,676 | | 2,337 | | | 2,337 |
| Art - Art 1 | 350 | | | 487 | | 837 | | | 837 |
| Art-Page | 2,281 | | 2,279 | 3,142 | | 3,144 | | | 3,144 |
| SCAPA Dance | 698 | | | | | 698 | | | 698 |
| Social Studies | 5,320 | | 4,935 | 4,161 | | 4,546 | | | 4,546 |
| Art - Stofer | 456 | | 3,886 | 4,018 | | 588 | | | 588 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Lafayette High School

| | Cash Balances | | (Interfund Transfers) | | Cash Balances | Accounts Receivable | Accounts Payable | Due to Student Groups |
|----------------------------|---------------|----------|-----------------------|--------|---------------|---------------------|------------------|-----------------------|
| | July 1, 2021 | Receipts | Disbursements | To | From | June 30, 2022 | June 30, 2022 | June 30, 2022 |
| ECBE/Community Serv | 1,142 | | 492 | 771 | | 1,421 | | 1,421 |
| Science | 11,498 | | 22,325 | 15,986 | | 5,159 | | 5,159 |
| Multi-cultural Fair Fund | 1,794 | 1,366 | 384 | | 69 | 2,707 | | 2,707 |
| Science NAT Honor Society | | 2,010 | 1,861 | 170 | | 319 | | 319 |
| Facon-Culinary | 796 | 8 | 5,696 | 5,474 | | 582 | | 582 |
| PE - Wellness Wednesday | | | 522 | 727 | | 205 | | 205 |
| Facon-Housing/Fashion | 196 | | | 377 | | 573 | | 573 |
| | 45,139 | 20,071 | 81,746 | 58,751 | 370 | 41,845 | | 41,845 |
| Accommodation: | | | | | | | | |
| Class of 61 | 67 | | 75 | 10 | | 2 | | 2 |
| Academic Team | 26 | 685 | 635 | | | 76 | | 76 |
| Culinary Club | | 900 | 88 | | | 812 | | 812 |
| Teague Curless Scholarship | | 1,000 | | | | 1,000 | | 1,000 |
| Band | 5,127 | 22,298 | 8,248 | | 15,239 | 3,938 | | 3,938 |
| GSA | 204 | 1,595 | 1,212 | | | 587 | | 587 |
| Black Student Union | 51 | 1,368 | 940 | | | 479 | | 479 |
| Beta Club | 5,231 | 1,865 | 882 | | | 6,214 | | 6,214 |
| The Green Team | 359 | 1,120 | | | | 1,479 | | 1,479 |
| Counseling | 4,242 | 3,369 | 2,207 | | 278 | 5,126 | | 5,126 |
| Class of 79 | 400 | | | | | 400 | | 400 |
| School Store | 5,272 | 8,580 | 6,590 | 110 | | 7,372 | | 7,372 |
| Retail Co-op | 517 | | | 305 | | 822 | | 822 |
| Business Dept. | 2,096 | | 700 | 2,745 | | 4,141 | | 4,141 |
| Theatre | 3,832 | 4,396 | 2,885 | 2,259 | | 7,602 | | 7,602 |
| Random Acts of Kindness | 12 | | | | | 12 | | 12 |
| French Club | 2,547 | 2,334 | 1,829 | | | 3,052 | | 3,052 |
| Y-Club | 3,365 | 12,981 | 13,265 | | 611 | 2,470 | | 2,470 |
| National Honor Society | 1,645 | 3,143 | 1,839 | | | 2,949 | | 2,949 |
| AP Testing Acct | 10,045 | 20,450 | 15,101 | 120 | | 15,514 | | 15,514 |
| World Languages | 1,199 | | 4,006 | 3,387 | | 580 | | 580 |
| Girls Lacrosse | 330 | 3,268 | 814 | | 1,925 | 859 | | 859 |
| Boys Lacrosse | 4,160 | 3,692 | 5,410 | | 1,467 | 975 | | 975 |
| Outdoors Club | 417 | | | | | 417 | | 417 |
| Step Team | | 1,413 | 1,044 | | | 369 | | 369 |
| Library | 2,277 | 8 | 426 | | 90 | 1,769 | | 1,769 |
| Math - AP | 1,505 | | 200 | 3,571 | | 4,876 | | 4,876 |
| Mu Alpha Theta | 711 | 375 | | | 120 | 966 | | 966 |
| Orchestra | | 420 | 792 | 372 | | | | |
| Tri-M | 75 | | | | | 75 | | 75 |
| General - Transcripts | | 249 | | | 249 | | | |
| Facon-Ed Rising | 21 | | | | | 21 | | 21 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Lafayette High School

| | Cash | | | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------------------|--------------------------|----------|---------------|-----------------------|---------|-----------------------------------|---|--------------------------------------|---|
| | Balances July 1, 2021 | Receipts | Disbursements | To | From | | | | |
| Pre Engineering | 2,660 | 80 | 1,374 | | 756 | 610 | | | 610 |
| Art - NAHS - Detraz | 276 | 150 | 61 | | | 365 | | | 365 |
| Special Ed | 1,711 | | | | 23 | 1,688 | | | 1,688 |
| Facon-Co-Op | 296 | | | 75 | | 371 | | | 371 |
| Speech | 1,661 | 465 | 848 | | 333 | 945 | | | 945 |
| E-sports | 416 | 3,435 | 4,745 | 894 | | | | | |
| Student Council | 1,764 | 72,836 | 71,018 | | 1,101 | 2,481 | | | 2,481 |
| Vocal Music | 1,521 | 3,790 | 2,859 | 484 | | 2,936 | | | 2,936 |
| ESL | 5,007 | 283 | 2,294 | | | 2,996 | | | 2,996 |
| Musicianship 1 | 1,197 | | 325 | 450 | | 1,322 | | | 1,322 |
| AP Capstone | | 40 | 38 | | | 2 | | | 2 |
| Facon - FCCLA | 921 | 6,534 | 7,189 | 536 | | 802 | | | 802 |
| Musicianship 2 | 1,859 | | 39 | 555 | | 2,375 | | | 2,375 |
| YSC Teen Board | 7,649 | 2,328 | 2,444 | | | 7,533 | | | 7,533 |
| Musicianship 3 | 1,136 | | 627 | 440 | | 949 | | | 949 |
| Senior Class | 111 | 3,264 | 2,603 | | 184 | 588 | | | 588 |
| Junior Class | | 39,772 | 30,191 | 58 | | 9,639 | | | 9,639 |
| Speech - McDonnell Schola | 224 | | | | | 224 | | | 224 |
| Speech - Beeler Scholar | 1,779 | | | | | 1,779 | | | 1,779 |
| Freshman Class | 3,206 | | 515 | | 420 | 2,271 | | | 2,271 |
| Facon-Parenting | 607 | 14 | 500 | 500 | | 621 | | | 621 |
| Facon-Life Skills | 2,035 | 9 | 785 | 1,620 | | 2,879 | | | 2,879 |
| Sophomore Class | 3,977 | | 325 | | 420 | 3,232 | | | 3,232 |
| Spanish Honor Society | | 355 | 145 | | 183 | 27 | | | 27 |
| Japanese | 95 | 1,977 | 1,931 | 242 | | 383 | | | 383 |
| | 95,841 | 230,841 | 200,044 | 18,733 | 23,399 | 121,972 | | | 121,972 |
| Special Events: | | | | | | | | | |
| Newspaper | 699 | 3,405 | 180 | 2,910 | | 6,834 | | | 6,834 |
| Yearbook | 3,613 | 11,932 | 3,098 | | 2,110 | 10,337 | | | 10,337 |
| Fees - Text/Tech/Inst Fees | | 174,608 | 62,287 | | 112,321 | | | | |
| | 4,312 | 189,945 | 65,565 | 2,910 | 114,431 | 17,171 | | | 17,171 |
| Athletics: | | | | | | | | | |
| Athletic-General | 1,115 | 20,943 | 4,850 | | 16,250 | 958 | | | 958 |
| Archery | 1,113 | 8,971 | 5,979 | 486 | | 4,591 | | | 4,591 |
| Baseball | 995 | 18,668 | 1,253 | | 18,410 | | | | |
| Boys Basketball | | 6,795 | 6,806 | 11 | | | | | |
| Girls Basketball | | 7,721 | 5,181 | | 2,540 | | | | |
| Bass Fishing | 2,277 | 75 | | 125 | | 2,477 | | | 2,477 |
| Cheerleading | | 2,647 | 70 | | 2,577 | | | | |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Lafayette High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|---------------------------|--------------|------------|---------------|-----------------------|------------|---------------|---------------|---------------|----------------|
| | Balances | | | To | From | Balances | Receivable | Payable | Groups |
| | July 1, 2021 | | | | | June 30, 2022 | June 30, 2022 | June 30, 2022 | June 30, 2022 |
| Dance | | 798 | 448 | 300 | | 650 | | | 650 |
| Football | | 47,388 | 7,981 | | 38,037 | 1,370 | | | 1,370 |
| Boys Golf | 130 | 345 | | 442 | | 917 | | | 917 |
| Boys Soccer | 147 | 19,354 | 525 | | 11,567 | 7,409 | | | 7,409 |
| Girls Soccer | 1,868 | 16,120 | 535 | | 14,129 | 3,324 | | | 3,324 |
| Swimming | 250 | 5,185 | 8,652 | 3,217 | | | | | |
| Softball | 669 | 6,983 | 1,056 | | 5,222 | 1,374 | | | 1,374 |
| Tennis | 990 | 445 | 350 | | 115 | 970 | | | 970 |
| Cross Country | | 1,842 | | | 1,842 | | | | |
| Girls Golf | 900 | 2,134 | 2,990 | | 44 | | | | |
| Middle School Track | | 296 | 2,304 | 2,008 | | | | | |
| Wrestling | 2,605 | 4,585 | 2,141 | | 1,583 | 3,466 | | | 3,466 |
| Bowling | 109 | 2,181 | 2,661 | 814 | | 443 | | | 443 |
| Athletic - Title IX Funds | | | 600 | 600 | | | | | |
| Girls Volleyball | 1,702 | 23,938 | 2,405 | | 20,575 | 2,660 | | | 2,660 |
| Boys Volleyball | 1,280 | 5,118 | 3,270 | | 989 | 2,139 | | | 2,139 |
| Athletic - Mau Jack Schol | 131 | | | | | 131 | | | 131 |
| District Volleyball Tourn | | 11,865 | 7,273 | | 4,592 | | | | |
| Athletics-Trainer | 2,183 | 3,415 | 6,033 | 10,000 | | 9,565 | | | 9,565 |
| Track | 12,956 | 19,938 | 6,052 | | 9,667 | 17,175 | | | 17,175 |
| Athletic - Insurance | 600 | 6,265 | 14,150 | 9,785 | | 2,500 | | | 2,500 |
| | 32,020 | 244,015 | 93,565 | 27,788 | 148,139 | 62,119 | | | 62,119 |
| Non-profit: | | | | | | | | | |
| SAF/DAF Sweep | | | 156,451 | 156,451 | | | | | |
| Arbiter Pay | | 1,725 | 58,298 | 56,574 | | | | | |
| | | 1,725 | 214,749 | 213,025 | | | | | |
| Total | \$ 215,768 | \$ 736,347 | \$ 671,460 | \$ 328,896 | \$ 328,896 | \$ 280,654 | \$ - | \$ - | \$ 280,654 |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Learning Center at Linlee

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|-----------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 268 | \$ 926 | \$ 973 | | | \$ 221 | | | \$ 221 |
| Instruction | 1,695 | 339 | 2,323 | \$ 385 | | 96 | | | 96 |
| Accommodation | 10,008 | 3,111 | 2,655 | | \$ 1,841 | 8,623 | | | 8,623 |
| Non-Profit | | | 1,456 | 1,456 | | | | | |
| Total | <u>\$ 11,971</u> | <u>\$ 4,376</u> | <u>\$ 7,407</u> | <u>\$ 1,841</u> | <u>\$ 1,841</u> | <u>\$ 8,940</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,940</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Martin Luther King Academy

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 17,043 | \$ 3,250 | \$ 5,691 | | | \$ 14,602 | | \$ 289 | \$ 14,313 |
| Miscellaneous | 349,661 | 132,930 | 50,525 | | \$ 99,860 | 332,206 | | | 332,206 |
| Non-profit | | | 99,860 | \$ 99,860 | | | | | |
| Total | <u>\$ 366,704</u> | <u>\$ 136,180</u> | <u>\$ 156,076</u> | <u>\$ 99,860</u> | <u>\$ 99,860</u> | <u>\$ 346,808</u> | <u>\$ -</u> | <u>\$ 289</u> | <u>\$ 346,519</u> |

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2022

Paul Laurence Dunbar High School

| Accounts: | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------------------|--------------------------|----------|---------------|-----------------------|----------|---------------------------|--------------------------------------|-----------------------------------|---|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | | | |
| General: | | | | | | | | | |
| General | | \$ 182 | \$ 64 | | | \$ 118 | | | \$ 118 |
| Guidance | \$ 21,038 | 21,940 | 26,170 | | \$ 3,015 | 13,793 | | | 13,793 |
| Booktique | 2,383 | 5,282 | 3,490 | | 753 | 3,422 | | | 3,422 |
| School Locks | 1,735 | | | | | 1,735 | | | 1,735 |
| Repair Replace Book Funds | 18,622 | | | | | 18,622 | | | 18,622 |
| Interest | | 860 | | | | 860 | | | 860 |
| PLD-Office | 10,456 | 11,654 | 12,161 | | 3,837 | 6,112 | | | 6,112 |
| Parking Sticker Fees | 7,253 | 8,225 | | \$ 5,925 | | 21,403 | | | 21,403 |
| | 61,487 | 48,143 | 41,885 | 5,925 | 7,605 | 66,065 | | | 66,065 |
| Instruction: | | | | | | | | | |
| Art Projects-Eller | 12,112 | 336 | 6,549 | 14,615 | | 20,514 | | | 20,514 |
| Band | 7,601 | | 4,642 | 2,227 | | 5,186 | | | 5,186 |
| Business | 11,749 | | 8,932 | 5,454 | | 8,271 | | | 8,271 |
| Chorus | 97 | 1,600 | 2,932 | 3,953 | | 2,718 | | | 2,718 |
| EBCE | 3,795 | | | 2,288 | | 6,083 | | | 6,083 |
| AP Sr English | 9,347 | | 1,913 | 13,073 | | 20,507 | | | 20,507 |
| Foreign Language | 4,292 | 1,000 | 3,549 | 9,042 | | 10,785 | | | 10,785 |
| Family & Consumer | 4,297 | 3,705 | 9,580 | 6,974 | | 5,396 | | | 5,396 |
| Library | 736 | | 161 | | 575 | | | | |
| Life Skills/PBIS | 3,337 | 188 | 500 | | | 3,025 | | | 3,025 |
| MSTC | 6,623 | 4,105 | 8,465 | 13,302 | | 15,565 | | | 15,565 |
| PE | 3,582 | 1,200 | 1,580 | 1,473 | | 4,675 | | | 4,675 |
| Math | 14,997 | 460 | 380 | 4,522 | | 19,599 | | | 19,599 |
| Orchestra | 2,405 | 15,141 | 6,664 | | 1,857 | 9,025 | | | 9,025 |
| Science | 6,578 | | 4,149 | 61 | | 2,490 | | | 2,490 |
| Social Studies | 4,649 | | 4,476 | 9,884 | | 10,057 | | | 10,057 |
| Speech Team | 855 | 9,536 | 11,415 | 1,024 | | | | | |
| STLP | 950 | | 484 | | | 466 | | | 466 |
| Tech Ed | 9,672 | | 3,625 | 4,045 | | 10,092 | | | 10,092 |
| Technology | 24,430 | 785 | | | | | | | |
| Tech/Text | 59,665 | 150,852 | 943 | | 25,215 | 88,070 | | | 88,070 |
| Graphic Arts | 94 | 2,534 | 2,036 | 3,886 | 121,504 | 4,478 | | | 4,478 |
| Yearbook | 6,813 | 11,551 | 8,919 | | | 9,445 | | | 9,445 |
| Incriminating Inc Magazine | 1,214 | | | | | 1,214 | | | 1,214 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Paul Laurence Dunbar High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|---------------------------|---------------------|-----------------|----------------------|------------------------------|-------------|----------------------|----------------------|----------------------|-----------------------|
| | Balances | | | To | From | Balances | | | |
| | July 1, 2021 | | | | | June 30, 2022 | June 30, 2022 | June 30, 2022 | June 30, 2022 |
| Lamplighter Newspaper | 84 | 7,463 | 6,838 | 2,475 | | 3,184 | | | 3,184 |
| | 199,974 | 210,456 | 98,732 | 98,298 | 149,151 | 260,845 | | | 260,845 |
| Accommodation: | | | | | | | | | |
| Beta Club | 1,261 | 2,115 | 2,304 | | | 1,072 | | | 1,072 |
| Boys to Men | 187 | | 187 | | | | | | |
| Community Service Club | 399 | | | | | 399 | | | 399 |
| Cultural Society | 99 | 225 | | | | 324 | | | 324 |
| E=USE2 | 3,257 | | | | | 3,257 | | | 3,257 |
| DECA/ Former FBLA | | 130 | 254 | 124 | | | | | |
| Faculty Vending | 68 | 269 | 144 | | | 193 | | | 193 |
| Field Trip Funds | 74 | 3,350 | | | | 3,424 | | | 3,424 |
| Drama Club | 8,596 | 10,408 | 13,629 | 3,159 | | 8,534 | | | 8,534 |
| Dunbar Sci Olympiad Team | 377 | 440 | 775 | | | 42 | | | 42 |
| FCA | 167 | | | | | 167 | | | 167 |
| French NH Society | 868 | 970 | 655 | | 50 | 1,133 | | | 1,133 |
| GSA | 330 | 200 | | | 25 | 505 | | | 505 |
| German Club/Honor Society | 1,159 | 585 | 482 | | | 1,262 | | | 1,262 |
| HOSA | 82 | 180 | 240 | | | 22 | | | 22 |
| FCCLA | 532 | 3,398 | 2,432 | 110 | | 1,608 | | | 1,608 |
| Junior Class | 22,140 | 32,232 | 31,806 | | | 22,566 | | | 22,566 |
| Leaders in the Making | 11,907 | 14,058 | 2,622 | | 7,384 | 15,959 | | | 15,959 |
| National Honor Society | 883 | 1,622 | 820 | | 100 | 1,585 | | | 1,585 |
| Kick Club | 43 | 2,446 | 2,549 | 60 | | | | | |
| Magic Closet | 1,325 | 57 | 4,548 | 5,288 | | 2,122 | | | 2,122 |
| Natl Green Sch Society | 1,900 | | 90 | | | 1,810 | | | 1,810 |
| Academic Team | 1,138 | 4,579 | 4,998 | | | 719 | | | 719 |
| Ping Pong Club | 169 | | | | | 169 | | | 169 |
| Pearl Girls | | 1,297 | 440 | | | 857 | | | 857 |
| Robotics | 19,760 | 3,654 | 499 | | 790 | 22,125 | | | 22,125 |
| Science NHS | 1,348 | 180 | | | | 1,528 | | | 1,528 |
| Senior Class | 2,029 | 13,525 | 13,712 | 2,340 | | 4,182 | | | 4,182 |
| SHPE | 150 | | | | | 150 | | | 150 |
| Social Committee | 538 | | | | 538 | | | | |
| Spanish Ntl Honor Soc | 1,758 | 200 | 324 | | | 1,634 | | | 1,634 |
| STEM | 131 | | | | | 131 | | | 131 |
| Student Council | 2,187 | 36,650 | 22,249 | | 7,497 | 9,091 | | | 9,091 |
| Student Vending | 1,877 | 22 | | | | 1,899 | | | 1,899 |
| Technology Club | 3,747 | 9,855 | 12,191 | 1,269 | | 2,680 | | | 2,680 |
| TLC | 495 | | | | | 495 | | | 495 |
| Young Republicans | 160 | | | | | 160 | | | 160 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Paul Laurence Dunbar High School

| | Cash | | | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------------|--------------------------|-------------------|-------------------|-----------------------|-------------------|-----------------------------------|---|--------------------------------------|---|
| | Balances July 1, 2021 | Receipts | Disbursements | To | From | | | | |
| Youth in Government | 1,079 | | 388 | | | 691 | | | 691 |
| | 92,220 | 142,647 | 118,338 | 12,350 | 16,384 | 112,495 | | | 112,495 |
| Athletics: | | | | | | | | | |
| Athletics | | 124 | 2,675 | 2,551 | | | | | |
| Archery | 9,031 | 5,701 | 5,099 | | 350 | 9,283 | | | 9,283 |
| Base Fishing | 1 | | 100 | | | (99) | | | (99) |
| Baseball | 8,749 | 20,711 | 11,177 | | 6,202 | 12,081 | | | 12,081 |
| Dance Team | 2,795 | 1,586 | 1,206 | | 25 | 3,150 | | | 3,150 |
| Bowling | 3,166 | 634 | 1,930 | | | 1,870 | | | 1,870 |
| Boys' Basketball | 283 | 15,976 | 3,930 | | 1,684 | 10,645 | | | 10,645 |
| Cheerleaders | 928 | 8,307 | 12,405 | 7,160 | | 3,990 | | | 3,990 |
| Cross Country | 17 | 74 | 324 | 233 | | | | | |
| Football | 356 | 36,622 | 18,595 | | 11,871 | 6,512 | | | 6,512 |
| Girls' Basketball | 9,051 | 11,254 | 5,431 | | 3,471 | 11,403 | | | 11,403 |
| Boys Golf | 179 | 896 | 998 | | 50 | 27 | | | 27 |
| Girls Golf | 402 | 896 | 1,093 | | | 205 | | | 205 |
| Boys' Soccer | 2,069 | 17,983 | 6,798 | | 5,189 | 8,065 | | | 8,065 |
| Girls' Soccer | 1,583 | 7,348 | 4,654 | | 1,383 | 2,894 | | | 2,894 |
| Fastpitch/Softball | 4,654 | 3,064 | 620 | | 2,597 | 4,501 | | | 4,501 |
| Swimming | 190 | 6,512 | 5,209 | | | 1,493 | | | 1,493 |
| Tennis | 4,409 | | 450 | | | 3,959 | | | 3,959 |
| Track | 7,744 | 7,550 | 8,495 | | | 6,799 | | | 6,799 |
| Volleyball | 8,469 | 23,445 | 15,478 | | 7,904 | 8,532 | | | 8,532 |
| Boys Volleyball | | 1,070 | 480 | | 221 | 369 | | | 369 |
| Wrestling | 2,033 | 4,383 | 2,744 | | 908 | 2,764 | | | 2,764 |
| Boys Lacrosse | | 5,016 | 340 | | 2,045 | 2,631 | | | 2,631 |
| Girls Lacrosse | | 2,111 | 1,200 | 31 | | 942 | | | 942 |
| Athletic Trainers | 2,232 | 5,000 | 1,986 | | | 5,246 | | | 5,246 |
| Athletic Reserves | 3,862 | 30,666 | 19,670 | | 7,710 | 7,148 | | | 7,148 |
| Athletic Insurance | 1 | 11,880 | 13,250 | 2,000 | | 631 | | | 631 |
| General Athletics | 9,436 | 5,014 | 9,213 | | 282 | 4,955 | | | 4,955 |
| | 81,640 | 233,823 | 155,550 | 11,975 | 51,892 | 119,996 | | | 119,996 |
| Non-profit: | | | | | | | | | |
| Arbiter Pay | | | 37,415 | 37,460 | | 45 | | | 45 |
| BOE Sweep | | | 7,897 | 7,897 | | | | | |
| BOE/Sweep Athletics | | | 11,024 | 11,024 | | | | | |
| BOE/Sweep General | | | 40,103 | 40,103 | | | | | |
| | | | 96,439 | 96,484 | | 45 | | | 45 |
| Total | \$ 435,321 | \$ 635,069 | \$ 510,944 | \$ 225,032 | \$ 225,032 | \$ 559,446 | \$ - | \$ - | \$ 559,446 |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Southside Center for Applied Technology

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 4 | \$ 36 | | | \$ 11 | \$ 29 | | | \$ 29 |
| Instruction | | 238 | | | 238 | | | | |
| Accommodation | 16,256 | 19,674 | \$ 4,831 | | 5,839 | 25,260 | | | 25,260 |
| Special Events | | 2,256 | 7,881 | \$ 6,088 | | 463 | | | 463 |
| Total | <u>\$ 16,260</u> | <u>\$ 22,204</u> | <u>\$ 12,712</u> | <u>\$ 6,088</u> | <u>\$ 6,088</u> | <u>\$ 25,752</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 25,752</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Success Academy

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|------------|---|-----------------|----------------------|------------------------------|-------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 785 | \$ 410 | \$ 630 | | | \$ 565 | | | \$ 565 |
| Non-profit | | | | | | | | | |
| Total | <u>\$ 785</u> | <u>\$ 410</u> | <u>\$ 630</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 565</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 565</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Tates Creek High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Fund |
|------------------------------|--------------|----------|---------------|-----------------------|----------|---------------|---------------|---------------|---------------|
| | Balances | | | To | From | Balances | Receivable | Payable | Balances |
| Accounts: | July 1, 2021 | | | | | June 30, 2022 | June 30, 2022 | June 30, 2022 | June 30, 2022 |
| General: | | | | | | | | | |
| General | \$ 9,142 | \$ 6,178 | \$ 4,719 | | \$ 4,003 | \$ 6,598 | | | \$ 6,598 |
| PBIS | 480 | | | | 256 | 224 | | | 224 |
| CD Investment | 12,518 | 5,000 | | | | 17,518 | | | 17,518 |
| Energy Award | 6,052 | | | | | 6,052 | | | 6,052 |
| Transcripts | 700 | 612 | | | | 1,312 | | | 1,312 |
| Interest | 201 | 376 | | | 201 | 376 | | | 376 |
| Underclassmen Pict | 864 | | | | | 864 | | | 864 |
| Monk Scholarship | 290 | | | | | 290 | | | 290 |
| Gardner Scholarship | 260 | | | | | 260 | | | 260 |
| Z Prall Memorial Scholarship | 1,000 | 1,000 | | | 1,000 | 1,000 | | | 1,000 |
| Cathy Coop Memorial | 500 | 500 | 500 | | | 500 | | | 500 |
| Sam Meaux, Jr Award | 100 | | | | 100 | | | | |
| Boyd Memorial Fund | 100 | | 100 | | | | | | |
| Tandy Memorial Fund | 694 | | | | | 694 | | | 694 |
| Lester/Jordan Scholarship | | 10,000 | 1,000 | | | 9,000 | | | 9,000 |
| Parking Permits | | 1,350 | | | | 1,350 | | | 1,350 |
| Locks | 953 | | | | | 953 | | | 953 |
| AP Exams | 3,960 | 1,314 | | | | 5,274 | | | 5,274 |
| PSAT | 589 | | | | | 589 | | | 589 |
| Pepsi Comm - Student | 639 | 278 | 70 | | 377 | 470 | | | 470 |
| Pepsi Comm - Faculty | 199 | 98 | 177 | | | 120 | | | 120 |
| Staff Only | | | 234 | 234 | | | | | |
| | 39,241 | 26,706 | 6,800 | 234 | 5,937 | 53,444 | | | 53,444 |
| Instruction: | | | | | | | | | |
| Culinary | 619 | 750 | 216 | | 163 | 990 | | | 990 |
| Commodore Corner | 2,949 | | | | | 2,949 | | | 2,949 |
| Hospitality | 4,364 | 60 | | | 545 | 3,879 | | | 3,879 |
| IB | 27,089 | 29,145 | 31,455 | 94 | | 24,873 | | | 24,873 |
| Art | 596 | 6,559 | 2,951 | | | 4,204 | | | 4,204 |
| CAS | 435 | | | | | 435 | | | 435 |
| Chorus | 265 | | | | | 265 | | | 265 |
| Child Development | 364 | 16 | | | | 380 | | | 380 |
| Band | | 4,404 | 4,404 | | | | | | |
| PE | 179 | | | 1,393 | | 1,572 | | | 1,572 |
| Humanities Class | 1,115 | | 159 | | | 956 | | | 956 |
| Drama | 15,414 | 2,550 | 1,185 | | 163 | 16,616 | | | 16,616 |
| World Language | 1,457 | | | | | 1,457 | | | 1,457 |
| Life Skills | 3,979 | | | | 147 | 3,832 | | | 3,832 |
| English | 415 | | | | | 415 | | | 415 |
| Tech. Ed. | 6,336 | 1,699 | 2,861 | | | 5,174 | | | 5,174 |
| Orchestra | 997 | 910 | 1,418 | | | 489 | | | 489 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Tates Creek High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|-------------------------|--------------------------|----------|---------------|-----------------------|-------|---------------------------|---|--------------------------------------|---|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | | | |
| Library | 266 | | | | | 266 | | | 266 |
| | 66,839 | 46,093 | 44,649 | 1,487 | 1,018 | 68,752 | | | 68,752 |
| Accommodation: | | | | | | | | | |
| Academic Team | 623 | | | | | 623 | | | 623 |
| Junior Classical League | 247 | 115 | 31 | | | 331 | | | 331 |
| Pass | 100 | | | | 40 | 60 | | | 60 |
| Beta Club | 398 | 895 | 843 | | | 450 | | | 450 |
| Compass | 1,266 | 65 | 613 | | | 718 | | | 718 |
| Key Club | 452 | | | | | 452 | | | 452 |
| Senior Trip | 15,613 | | 360 | | | 15,253 | | | 15,253 |
| FBLA | 1,220 | | 769 | | | 451 | | | 451 |
| FCCLA | 166 | | | | | 166 | | | 166 |
| Freshmen Academy | 49 | 242 | 211 | | | 80 | | | 80 |
| Hero Club | 100 | 200 | | | 175 | 125 | | | 125 |
| International Club | 261 | | | | | 261 | | | 261 |
| Hope | 145 | | | | 145 | | | | |
| HOSA | | 630 | 432 | | | 198 | | | |
| Playschool | 42 | | | | | 42 | | | 42 |
| Senior Class | 824 | 372 | 328 | | | 868 | | | 868 |
| National Honor Society | 487 | 865 | 623 | | | 729 | | | 729 |
| Young Democrats | 90 | | | | | 90 | | | 90 |
| Young Republicans | 130 | | | | | 130 | | | 130 |
| Science Club | 5 | 568 | | | | 573 | | | 573 |
| Outdoor Club | 587 | | | | | 587 | | | 587 |
| Spanish Honor Society | 382 | | | | | 382 | | | 382 |
| Step Team | 246 | | | | | 246 | | | 246 |
| Speech Team | 84 | | | | | 84 | | | 84 |
| TSA | 399 | 1,395 | 1,593 | | | 201 | | | 201 |
| TC's Got Talent | | 1,175 | | | | 1,175 | | | |
| Student Council | 731 | | 531 | 420 | | 620 | | | 620 |
| IB Grad Award | 2,796 | | | | 500 | 2,296 | | | 2,296 |
| YSC | 409 | | | | | 409 | | | 409 |
| Tatu | 1,394 | | | | 1,394 | | | | |
| | 29,246 | 6,522 | 6,334 | 420 | 2,254 | 27,600 | | | 27,600 |
| Special Events: | | | | | | | | | |
| Prom | 1,158 | 14,154 | 2,433 | | 2,505 | 10,374 | | | 10,374 |
| | 1,158 | 14,154 | 2,433 | | 2,505 | 10,374 | | | 10,374 |

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2022

Tates Creek High School

| | Cash | Receipts | Disbursements | (Interfund Transfers) | | Cash | Accounts | Accounts | Due to Student |
|------------------------|--------------------------|------------|---------------|-----------------------|------------|---------------------------|-----------------------------|--------------------------|-------------------------|
| | Balances July 1, 2021 | | | To | From | Balances June 30, 2022 | Receivable June 30, 2022 | Payable June 30, 2022 | Groups June 30, 2022 |
| Athletics: | | | | | | | | | |
| Athletics | 8,778 | 57,838 | 22,172 | | 5,956 | 38,488 | | | 38,488 |
| Insurance | 2,686 | 1,650 | 10,250 | 7,950 | | 2,036 | | | 2,036 |
| Drug Testing | 1,293 | | 92 | | 1,201 | | | | |
| Esports | 85 | | | | 85 | | | | |
| 43rd District Baseball | 1,500 | | 1,112 | | | 388 | | | 388 |
| Baseball | 1,980 | 21,652 | 7,725 | | 11,423 | 4,484 | | | 4,484 |
| Bowling | 1,573 | 3,181 | 3,510 | | 734 | 510 | | | 510 |
| Athletic Training | 517 | | 2,777 | 8,945 | | 6,685 | | | 6,685 |
| Archery | 8,821 | 5,879 | 3,337 | | 2,788 | 8,575 | | | 8,575 |
| Dance Team | | 2,075 | | | 1,450 | 625 | | | |
| Boys Basketball | 344 | 12,629 | 1,600 | | 2,891 | 8,482 | | | 8,482 |
| Girls Basketball | 1,728 | 5,962 | 1,389 | | 5,636 | 665 | | | 665 |
| Cheerleaders | 484 | 3,215 | 7,596 | 3,897 | | | | | |
| Girls Lacrosse | 562 | 1,926 | 418 | | 1,592 | 478 | | | 478 |
| Fishing | | 31 | | | | 31 | | | 31 |
| Boys Lacrosse | 365 | 2,946 | 500 | | 1,691 | 1,120 | | | 1,120 |
| Track | 4,146 | 19,829 | 17,369 | | 3,942 | 2,664 | | | 2,664 |
| Cross Country | 1,377 | 10,794 | 6,166 | | 3,973 | 2,032 | | | 2,032 |
| Football | 138 | 24,319 | 13,692 | | 6,974 | 3,791 | | | 3,791 |
| Golf | 117 | 12,046 | 7,305 | | 536 | 4,322 | | | 4,322 |
| Intramurals | 1,748 | | | | | 1,748 | | | 1,748 |
| Boys Soccer | 1,017 | 14,233 | 2,344 | | 8,056 | 4,850 | | | 4,850 |
| Girls Soccer | 1,877 | 5,823 | 323 | | 6,609 | 768 | | | 768 |
| Softball | 877 | 5,226 | 945 | | 4,177 | 981 | | | 981 |
| 11th Region Volleyball | | | | | | | | | |
| 43rd District Softball | | | | | | | | | |
| Swim Team | 3,648 | 800 | | | 2,127 | 2,321 | | | 2,321 |
| Tennis | 412 | 1,965 | 1,603 | | 132 | 642 | | | 642 |
| Unified Sports | 360 | 423 | 300 | | 225 | 258 | | | 258 |
| Volleyball | 8,350 | 6,937 | 4,225 | | 10,398 | 664 | | | 664 |
| Wrestling | | 2,481 | | | 2,459 | 22 | | | 22 |
| Boys Volleyball | | 1,915 | 1,417 | | | 498 | | | 498 |
| | 54,783 | 225,775 | 118,167 | 20,792 | 85,055 | 98,128 | | | 97,005 |
| Non-profit: | | | | | | | | | |
| Course Fees | | 15,611 | 548 | | 14,914 | 149 | | | 149 |
| Sweep BOE | | | 50,975 | 52,250 | | 1,275 | | | 1,275 |
| Arbiterpay | | | 36,500 | 36,500 | | | | | |
| | | 15,611 | 88,023 | 88,750 | 14,914 | 1,424 | | | 1,424 |
| Total | \$ 191,267 | \$ 334,861 | \$ 266,406 | \$ 111,683 | \$ 111,683 | \$ 259,722 | \$ - | \$ - | \$ 259,722 |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Beaumont Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 5,266 | \$ 9,555 | \$ 4,866 | | \$ 2,082 | \$ 7,873 | \$ 88 | | \$ 7,961 |
| Instruction | 34,102 | 119,198 | 85,057 | | 16,536 | 51,707 | | \$ 411 | 51,296 |
| Special Events | 55,505 | 72,190 | 57,300 | | 5,909 | 64,486 | | 1,317 | 63,169 |
| Non-profit | | 517 | 25,044 | \$ 24,527 | | | | | |
| Total | <u>\$ 94,873</u> | <u>\$ 201,460</u> | <u>\$ 172,267</u> | <u>\$ 24,527</u> | <u>\$ 24,527</u> | <u>\$ 124,066</u> | <u>\$ 88</u> | <u>\$ 1,728</u> | <u>\$ 122,426</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Bryan Station Middle School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|----------------------------------|------------------|------------------|-----------------------|-----------------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 6,926 | \$ 1,944 | \$ 3,261 | | \$ 500 | \$ 5,109 | \$ 60 | | \$ 5,169 |
| Instruction | 33,359 | 41,468 | 24,253 | \$ 150 | | 50,724 | | | 50,724 |
| Accommodation | 13,301 | 6,271 | 4,750 | 500 | | 15,322 | | | 15,322 |
| Athletics | 21,407 | 37,905 | 33,472 | | 5,115 | 20,725 | | | 20,725 |
| Non-profit | | 10,631 | 15,596 | 4,965 | | - | | | - |
| Total | <u>\$ 74,993</u> | <u>\$ 98,219</u> | <u>\$ 81,332</u> | <u>\$ 5,615</u> | <u>\$ 5,615</u> | <u>\$ 91,880</u> | <u>\$ 60</u> | <u>\$ -</u> | <u>\$ 91,940</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Carter G. Woodson Academy

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,842 | \$ 891 | | | \$ 1,184 | \$ 1,549 | | | \$ 1,549 |
| Instruction | 3,466 | 5,782 | 5,782 | | | 3,466 | | | 3,466 |
| Accommodation | 8,808 | 14,554 | 15,472 | | 1,652 | 6,238 | | | 6,238 |
| Special Events | 1,618 | 6,300 | 8,357 | \$ 606 | | 167 | | | 167 |
| Non-profit | | | 2,230 | 2,230 | | | | | |
| Total | <u>\$ 15,734</u> | <u>\$ 27,527</u> | <u>\$ 31,841</u> | <u>\$ 2,836</u> | <u>\$ 2,836</u> | <u>\$ 11,420</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,420</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Crawford Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 15,640 | \$ 6,075 | \$ 10,932 | | \$ 197 | \$ 10,586 | \$ 73 | | \$ 10,659 |
| Instruction | 23,065 | 48,116 | 41,548 | | 209 | 29,424 | | \$ 2,878 | 26,546 |
| Accommodation | 9,006 | 7,406 | 7,214 | | 120 | 9,078 | | | 9,078 |
| Athletics | 23,865 | 17,239 | 15,815 | | 3,233 | 22,056 | | | 22,056 |
| Non-profit | | 305 | 4,064 | \$ 3,759 | | | | | |
| Total | <u>\$ 71,576</u> | <u>\$ 79,141</u> | <u>\$ 79,573</u> | <u>\$ 3,759</u> | <u>\$ 3,759</u> | <u>\$ 71,144</u> | <u>\$ 73</u> | <u>\$ 2,878</u> | <u>\$ 68,339</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Edythe J. Hayes Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|-------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 16,622 | \$ 22,378 | \$ 26,198 | \$ 181 | | \$ 12,983 | | \$ 844 | \$ 12,139 |
| Instruction | 40,696 | 135,199 | 124,249 | 1,453 | | 53,099 | | 15,093 | 38,006 |
| Athletics | 75,156 | 120,337 | 93,180 | | \$ 6,051 | 96,262 | | 12,301 | 83,961 |
| Non-profit | | 21,322 | 20,554 | 4,417 | | 5,185 | | | 5,185 |
| Total | <u>\$ 132,474</u> | <u>\$ 299,236</u> | <u>\$ 264,181</u> | <u>\$ 6,051</u> | <u>\$ 6,051</u> | <u>\$ 167,529</u> | <u>\$ -</u> | <u>\$ 28,238</u> | <u>\$ 139,291</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Jessie M. Clark Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 10,724 | \$ 2,403 | \$ 6,478 | \$ 4,451 | | \$ 11,100 | | | \$ 11,100 |
| Instruction | 44,226 | 67,281 | 57,466 | | \$ 5,989 | 48,052 | | \$ 2,831 | 45,221 |
| Accommodation | 8,501 | 5,146 | 7,372 | | 430 | 5,845 | | 3 | 5,842 |
| Special Events | 15,593 | 494 | 2,821 | | 9,057 | 4,209 | | | 4,209 |
| Athletics | 37,367 | 81,178 | 71,164 | | 732 | 46,649 | | 7,461 | 39,188 |
| Non-profit | | 5,637 | 17,394 | 11,757 | | | \$ 145 | | |
| Total | <u>\$ 116,411</u> | <u>\$ 162,139</u> | <u>\$ 162,695</u> | <u>\$ 16,208</u> | <u>\$ 16,208</u> | <u>\$ 115,855</u> | <u>\$ 145</u> | <u>\$ 10,295</u> | <u>\$ 105,560</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Leestown Middle School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 13,550 | \$ 8,702 | \$ 3,770 | | \$ 5,500 | \$ 12,982 | | | \$ 12,982 |
| Accommodation | 39,685 | 109,153 | 95,726 | | 16,586 | 36,526 | \$ 186 | \$ 734 | 35,978 |
| Athletics | 11,936 | 17,989 | 11,090 | | 2,934 | 15,901 | | | 15,901 |
| Non-profit | <u>4,816</u> | <u>7,107</u> | <u>30,125</u> | \$ 25,020 | | <u>6,818</u> | | | <u>6,818</u> |
| Total | <u>\$ 69,987</u> | <u>\$ 142,951</u> | <u>\$ 140,711</u> | <u>\$ 25,020</u> | <u>\$ 25,020</u> | <u>\$ 72,227</u> | <u>\$ 186</u> | <u>\$ 734</u> | <u>\$ 71,679</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Lexington Traditional Magnet School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,543 | \$ 7,966 | \$ 7,434 | \$ 204 | | \$ 2,279 | | | \$ 2,279 |
| Accommodation | 14,371 | 9,612 | 15,808 | 5,100 | | 13,275 | | | 13,275 |
| Special Events | 2,622 | 3,710 | 4,279 | 192 | | 2,245 | | | 2,245 |
| Athletics | 17,467 | 15,307 | 15,767 | 1,897 | | 18,904 | | | 18,904 |
| Non-profit | | 9,393 | 2,000 | | \$ 7,393 | | | | |
| Total | <u>\$ 36,003</u> | <u>\$ 45,988</u> | <u>\$ 45,288</u> | <u>\$ 7,393</u> | <u>\$ 7,393</u> | <u>\$ 36,703</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 36,703</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Morton Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 44,260 | \$ 19,227 | \$ 10,260 | | \$ 26,576 | \$ 26,651 | \$ 1,040 | | \$ 27,691 |
| Instruction | 22,685 | 17,377 | 26,617 | \$ 104 | | 13,549 | | | 13,549 |
| Accommodation | 22,321 | 45,734 | 41,908 | | 3,201 | 22,946 | 2,300 | | 25,246 |
| Special Events | 1,647 | 9,232 | 10,130 | 1,788 | | 2,537 | | | 2,537 |
| Athletics | 13,268 | 32,262 | 25,863 | | 3,816 | 15,851 | | | 15,851 |
| Non-profit | | 6,087 | 37,502 | 31,701 | | 286 | | | 286 |
| Total | <u>\$ 104,181</u> | <u>\$ 129,919</u> | <u>\$ 152,280</u> | <u>\$ 33,593</u> | <u>\$ 33,593</u> | <u>\$ 81,820</u> | <u>\$ 3,340</u> | <u>\$ -</u> | <u>\$ 85,160</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

School for the Creative and Performing Arts at Bluegrass

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 4,654 | \$ 649 | \$ 368 | | \$ 362 | \$ 4,573 | \$ 20 | | \$ 4,593 |
| Instruction | 26,199 | 138,198 | 117,008 | | 17,730 | 29,659 | | \$ 219 | 29,440 |
| Accommodation | 1,619 | 2,244 | 1,913 | | 527 | 1,423 | | | 1,423 |
| Special Events | 44,700 | 129,960 | 85,075 | | 9,115 | 80,470 | | | 80,470 |
| Non-profit | | 1,592 | 29,326 | \$ 27,734 | | | | | |
| Total | <u>\$ 77,172</u> | <u>\$ 272,643</u> | <u>\$ 233,690</u> | <u>\$ 27,734</u> | <u>\$ 27,734</u> | <u>\$ 116,125</u> | <u>\$ 20</u> | <u>\$ 219</u> | <u>\$ 115,926</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Southern Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 35,174 | \$ 838 | \$ 5,447 | \$ 615 | | \$ 31,180 | | | \$ 31,180 |
| Instruction | 51,141 | 88,956 | 85,602 | 13,279 | | 67,774 | | | 67,774 |
| Accommodation | 8,888 | 10,565 | 9,247 | 54 | | 10,260 | | | 10,260 |
| Special Events | 1,469 | 13,045 | 1,728 | | \$ 11,167 | 1,619 | | | 1,619 |
| Athletics | 44,662 | 44,623 | 38,853 | | 163 | 50,269 | | \$ 4,177 | 46,092 |
| Non-profit | | 9,718 | 7,100 | | 2,618 | | \$ 4,973 | | 4,973 |
| Total | <u>\$ 141,334</u> | <u>\$ 167,745</u> | <u>\$ 147,977</u> | <u>\$ 13,948</u> | <u>\$ 13,948</u> | <u>\$ 161,102</u> | <u>\$ 4,973</u> | <u>\$ 4,177</u> | <u>\$ 161,898</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Tates Creek Middle School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,624 | \$ 3,390 | \$ 2,756 | \$ 671 | | \$ 2,929 | \$ 167 | | \$ 3,096 |
| Instruction | 24,743 | 67,113 | 67,875 | | \$ 1,257 | 22,724 | | | 22,724 |
| Accommodation | 9,296 | 13,569 | 9,997 | | 800 | 12,068 | | | 12,068 |
| Athletics | 21,531 | 41,846 | 36,419 | | 1,544 | 25,414 | | | 25,414 |
| Non-profit | | 7,899 | 10,829 | 2,930 | | | | | |
| Total | \$ 57,194 | \$ 133,817 | \$ 127,876 | \$ 3,601 | \$ 3,601 | \$ 63,135 | \$ 167 | \$ - | \$ 63,302 |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Winburn Middle School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 6,077 | \$ 13,617 | \$ 8,091 | | \$ 775 | \$ 10,828 | \$ 140 | | \$ 10,968 |
| Instruction | 31,596 | 88,981 | 93,570 | | 4,610 | 22,397 | | | 22,397 |
| Accommodation | 1,692 | 9,069 | 7,580 | | 200 | 2,981 | | | 2,981 |
| Athletics | 16,603 | 19,390 | 13,142 | | 6,913 | 15,938 | | | 15,938 |
| Non-profit | | 140 | 12,638 | \$ 12,498 | | | | | |
| Total | <u>\$ 55,968</u> | <u>\$ 131,197</u> | <u>\$ 135,021</u> | <u>\$ 12,498</u> | <u>\$ 12,498</u> | <u>\$ 52,144</u> | <u>\$ 140</u> | <u>\$ -</u> | <u>\$ 52,284</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Academy for Leadership at Millcreek Elementary

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|-------------|---|------------------|----------------------|------------------------------|---------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 7,184 | \$ 3,468 | \$ 2,109 | | \$ 353 | \$ 8,190 | \$ 25 | | \$ 8,215 |
| Instruction | <u>3,668</u> | <u>20,452</u> | <u>20,007</u> | <u>\$ 353</u> | | <u>4,466</u> | | | <u>4,466</u> |
| Total | <u>\$ 10,852</u> | <u>\$ 23,920</u> | <u>\$ 22,116</u> | <u>\$ 353</u> | <u>\$ 353</u> | <u>\$ 12,656</u> | <u>\$ 25</u> | <u>\$ -</u> | <u>\$ 12,681</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Arlington Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 5,190 | \$ 2,804 | \$ 1,050 | | \$ 100 | \$ 6,844 | \$ 200 | | \$ 7,044 |
| Instruction | 10,039 | 11,395 | 10,202 | | 1,942 | 9,290 | | | 9,290 |
| Accommodation | 1,276 | 1,688 | 1,765 | | 328 | 871 | | | 871 |
| Special Events | 2,392 | 2,511 | 2,000 | | | 2,903 | | | 2,903 |
| Non-profit | | | 2,370 | \$ 2,370 | | | | | |
| Total | <u>\$ 18,897</u> | <u>\$ 18,398</u> | <u>\$ 17,387</u> | <u>\$ 2,370</u> | <u>\$ 2,370</u> | <u>\$ 19,908</u> | <u>\$ 200</u> | <u>\$ -</u> | <u>\$ 20,108</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Ashland Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|----------------------------------|-------------------|-------------------|-----------------------|---------------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 8,016 | \$ 572 | \$ 1,596 | | | \$ 6,992 | | | \$ 6,992 |
| Instruction | 6,967 | 7,809 | 8,749 | \$ 765 | \$ 905 | 5,887 | | | 5,887 |
| Accommodation | 931 | 5,631 | 5,554 | 140 | | 1,148 | | | 1,148 |
| Special Events | 62 | 1,326 | | | | 1,388 | | | 1,388 |
| Non-profit | | 206,702 | 186,704 | | | 19,998 | | | 19,998 |
| Total | <u>\$ 15,976</u> | <u>\$ 222,040</u> | <u>\$ 202,603</u> | <u>\$ 905</u> | <u>\$ 905</u> | <u>\$ 35,413</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 35,413</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Athens-Chilesburg Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 50,300 | \$ 8,844 | \$ 66 | | \$ 6,183 | \$ 52,895 | | | \$ 52,895 |
| Instruction | 32,830 | 39,805 | 16,664 | | 21,092 | 34,879 | | | 34,879 |
| Accommodation | 10,207 | 622 | 981 | | 1,830 | 8,018 | | | 8,018 |
| Special Events | | 4,520 | | | 3,118 | 1,402 | | | 1,402 |
| Non-profit | | | 32,223 | \$ 32,223 | | | | | |
| Total | <u>\$ 93,337</u> | <u>\$ 53,791</u> | <u>\$ 49,934</u> | <u>\$ 32,223</u> | <u>\$ 32,223</u> | <u>\$ 97,194</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 97,194</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Booker T. Washington Academy

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|---------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,316 | \$ 2,314 | \$ 1,615 | \$ 320 | | \$ 2,335 | \$ 31 | \$ 23 | \$ 2,343 |
| Instruction | 2,693 | 6,076 | 6,901 | | | 1,868 | 300 | | 2,168 |
| Accommodation | 480 | 1,192 | | | \$ 320 | 1,352 | | | 1,352 |
| Special Events | 2,721 | 6,198 | 4,864 | | 248 | 3,807 | 300 | | 4,107 |
| Non-profit | | | 248 | 248 | | | | | |
| Total | <u>\$ 7,210</u> | <u>\$ 15,780</u> | <u>\$ 13,628</u> | <u>\$ 568</u> | <u>\$ 568</u> | <u>\$ 9,362</u> | <u>\$ 631</u> | <u>\$ 23</u> | <u>\$ 9,970</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Breckinridge Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 6,595 | \$ 725 | \$ 3,234 | \$ 446 | | \$ 4,532 | | | \$ 4,532 |
| Instruction | | 662 | | | \$ 446 | 216 | | | 216 |
| Accommodation | 9,406 | 17,896 | 10,031 | | 6,218 | 11,053 | | | 11,053 |
| Special Events | 721 | 651 | 532 | | | 840 | | | 840 |
| Non-profit | | 137,379 | 138,211 | 6,218 | | 5,386 | | | 5,386 |
| Total | <u>\$ 16,722</u> | <u>\$ 157,313</u> | <u>\$ 152,008</u> | <u>\$ 6,664</u> | <u>\$ 6,664</u> | <u>\$ 22,027</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 22,027</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Brenda Cowan Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 33,054 | \$ 42,722 | \$ 16,491 | \$ 2,545 | | \$ 61,830 | | | \$ 61,830 |
| Instruction | 23,088 | 37,169 | 31,299 | | \$ 12,959 | 15,999 | | | 15,999 |
| Accommodation | 145 | 2,295 | 1,410 | | | 1,030 | | | 1,030 |
| Special Events | | 2,763 | | | 2,763 | | | | |
| Non-profit | | | 13,177 | 13,177 | | | | | |
| Total | <u>\$ 56,287</u> | <u>\$ 84,949</u> | <u>\$ 62,377</u> | <u>\$ 15,722</u> | <u>\$ 15,722</u> | <u>\$ 78,859</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 78,859</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Cardinal Valley Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 9,442 | \$ 3,780 | \$ 5,416 | \$ 1,404 | | \$ 9,210 | \$ 387 | | \$ 9,597 |
| Instruction | 20,598 | 17,651 | 18,299 | 56 | | 20,006 | | \$ 300 | 19,706 |
| Accommodation | 7,257 | 4,653 | 7,764 | | \$ 714 | 3,432 | | | 3,432 |
| Special Events | 4,902 | 5,019 | 2,909 | | 3,168 | 3,844 | | | 3,844 |
| Non-profit | | | 2,422 | 2,422 | | | | | |
| Total | <u>\$ 42,199</u> | <u>\$ 31,103</u> | <u>\$ 36,810</u> | <u>\$ 3,882</u> | <u>\$ 3,882</u> | <u>\$ 36,492</u> | <u>\$ 387</u> | <u>\$ 300</u> | <u>\$ 36,579</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Carter G. Preparatory Academy

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|-----------|---|-----------------|----------------------|------------------------------|-------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | | \$ 3,175 | \$ 427 | | | \$ 2,748 | | | \$ 2,748 |
| Total | \$ - | \$ 3,175 | \$ 427 | \$ - | \$ - | \$ 2,748 | \$ - | \$ - | \$ 2,748 |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Cassidy Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 5,044 | \$ 696 | \$ 1,428 | | \$ 77 | \$ 4,235 | | | \$ 4,235 |
| Instruction | 5,830 | 17,565 | 17,611 | | 255 | 5,529 | | | 5,529 |
| Accommodation | 10,169 | 16,691 | 9,053 | | | 17,807 | | | 17,807 |
| Special Events | 21,332 | 6,150 | 1,552 | | 4,836 | 21,094 | | | 21,094 |
| Non-profit | | 169,483 | 174,651 | \$ 5,168 | | | | | |
| Total | <u>\$ 42,375</u> | <u>\$ 210,585</u> | <u>\$ 204,295</u> | <u>\$ 5,168</u> | <u>\$ 5,168</u> | <u>\$ 48,665</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 48,665</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Clays Mill Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 24,869 | \$ 977 | \$ 4,849 | | \$ 183 | \$ 20,814 | | | \$ 20,814 |
| Instruction | 10,533 | 26,517 | 25,592 | \$ 1,444 | 1,111 | 11,791 | | | 11,791 |
| Accommodation | 236 | 1,794 | 1,166 | | | 864 | | | 864 |
| Special Events | 16,420 | 2,021 | 1,520 | | | 16,921 | | | 16,921 |
| Non-profit | <u>1,078</u> | <u>469,945</u> | <u>468,988</u> | | <u>150</u> | <u>1,885</u> | | | <u>1,885</u> |
| Total | <u>\$ 53,136</u> | <u>\$ 501,254</u> | <u>\$ 502,115</u> | <u>\$ 1,444</u> | <u>\$ 1,444</u> | <u>\$ 52,275</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 52,275</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Coventry Oak Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 21,220 | \$ 8,824 | \$ 11,775 | \$ 449 | | \$ 18,718 | \$ 54 | | \$ 18,772 |
| Instruction | 13,486 | 8,864 | 10,707 | | \$ 2,044 | 9,599 | | | 9,599 |
| Special Events | 1,947 | 22,295 | 16,897 | | 5,263 | 2,082 | | | 2,082 |
| Non-profit | | | 6,858 | 6,858 | | | | | |
| Total | <u>\$ 36,653</u> | <u>\$ 39,983</u> | <u>\$ 46,237</u> | <u>\$ 7,307</u> | <u>\$ 7,307</u> | <u>\$ 30,399</u> | <u>\$ 54</u> | <u>\$ -</u> | <u>\$ 30,453</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Deep Springs Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,171 | \$ 1,705 | \$ 1,188 | | | \$ 1,688 | | | \$ 1,688 |
| Instruction | 2,889 | 15,713 | 16,739 | \$ 1,143 | | 3,006 | \$ 2,326 | | 5,332 |
| Accommodation | 2,871 | 12,177 | 8,975 | | \$ 2,063 | 4,010 | 863 | | 4,873 |
| Miscellaneous | 1,120 | 1,683 | 739 | | 280 | 1,784 | 281 | | 2,065 |
| Non-profit | | 56,385 | 57,585 | 1,200 | | | | | |
| Total | <u>\$ 8,051</u> | <u>\$ 87,663</u> | <u>\$ 85,226</u> | <u>\$ 2,343</u> | <u>\$ 2,343</u> | <u>\$ 10,488</u> | <u>\$ 3,470</u> | <u>\$ -</u> | <u>\$ 13,958</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Dixie Magnet

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 12,517 | \$ 27,308 | \$ 26,809 | \$ 1,930 | | \$ 14,946 | \$ 2,181 | | \$ 17,127 |
| Instruction | 5,285 | 306,644 | 305,148 | | \$ 80 | 6,701 | 2,036 | | 8,737 |
| Miscellaneous | | 1,850 | | | 1,850 | | | | |
| Total | <u>\$ 17,802</u> | <u>\$ 335,802</u> | <u>\$ 331,957</u> | <u>\$ 1,930</u> | <u>\$ 1,930</u> | <u>\$ 21,647</u> | <u>\$ 4,217</u> | <u>\$ -</u> | <u>\$ 25,864</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Garden Springs Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|-------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 13,445 | \$ 3,680 | \$ 1,985 | | | \$ 15,140 | | | \$ 15,140 |
| Instruction | 15,898 | 12,591 | 18,331 | | | 10,158 | \$ 813 | | 10,971 |
| Accommodation | 346 | 9,570 | 7,402 | | | 2,514 | | | 2,514 |
| Special Events | 456 | 300 | | | | 756 | | | 756 |
| Non-profit | 790 | 191 | 553 | | | 428 | | | 428 |
| Miscellaneous | 377 | 327,614 | 327,614 | | | 377 | | | 377 |
| Total | <u>\$ 31,312</u> | <u>\$ 353,946</u> | <u>\$ 355,885</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,373</u> | <u>\$ 813</u> | <u>\$ -</u> | <u>\$ 30,186</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Garrett Morgan Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 13,806 | \$ 582 | \$ 44 | | \$ 7,260 | \$ 7,084 | \$ 74 | | \$ 7,158 |
| Instruction | 43,480 | 36,105 | 44,671 | | 9,507 | 25,407 | | | 25,407 |
| Special Events | 8,838 | 7,737 | 5,937 | \$ 534 | | 11,172 | | | 11,172 |
| Non-Profit | | 3,705 | 19,720 | 19,938 | 3,705 | 218 | | | 218 |
| Total | <u>\$ 66,124</u> | <u>\$ 48,129</u> | <u>\$ 70,372</u> | <u>\$ 20,472</u> | <u>\$ 20,472</u> | <u>\$ 43,881</u> | <u>\$ 74</u> | <u>\$ -</u> | <u>\$ 43,955</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Glendover Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|----------------------------------|------------------|------------------|-----------------------|-----------------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 22,117 | \$ 20,311 | \$ 834 | | \$ 4,459 | \$ 37,135 | \$ 640 | | \$ 37,775 |
| Instruction | 2,714 | 4,726 | 7,438 | \$ 2,198 | | 2,200 | | | 2,200 |
| Accommodation | 3,313 | 11,122 | 5,230 | | 1,658 | 7,547 | | | 7,547 |
| Non-Profit | | 2,240 | 6,159 | 3,919 | | | 344 | | 344 |
| Total | <u>\$ 28,144</u> | <u>\$ 38,399</u> | <u>\$ 19,661</u> | <u>\$ 6,117</u> | <u>\$ 6,117</u> | <u>\$ 46,882</u> | <u>\$ 984</u> | <u>\$ -</u> | <u>\$ 47,866</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Harrison Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,407 | \$ 9,210 | \$ 5,144 | \$ 3,067 | \$ 6,138 | \$ 2,402 | | | \$ 2,402 |
| Instruction | 6,215 | 5,000 | 208 | | 5,300 | 5,707 | | | 5,707 |
| Accommodation | 2,107 | 1,906 | 2,499 | 500 | 1,254 | 760 | | | 760 |
| Special Events | 763 | 1,545 | 3,127 | 2,000 | | 1,181 | | | 1,181 |
| Miscellaneous | 4,155 | 1,917 | 10,468 | 7,125 | | 2,729 | | | 2,729 |
| Total | <u>\$ 14,647</u> | <u>\$ 19,578</u> | <u>\$ 21,446</u> | <u>\$ 12,692</u> | <u>\$ 12,692</u> | <u>\$ 12,779</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 12,779</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

James Lane Allen Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|------------------|----------------------|------------------------------|---------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 8,355 | \$ 15,657 | \$ 8,515 | | \$ 500 | \$ 14,997 | \$ 7,302 | | \$ 22,299 |
| Instruction | 15,130 | 5,583 | 7,340 | | | 13,373 | | | 13,373 |
| Accommodation | 2,682 | 1,007 | 1,858 | | | 1,831 | \$ 317 | | 1,514 |
| Special Events | <u>1,090</u> | <u>1,165</u> | | \$ 500 | | <u>2,755</u> | | | <u>2,755</u> |
| Total | <u>\$ 27,257</u> | <u>\$ 23,412</u> | <u>\$ 17,713</u> | <u>\$ 500</u> | <u>\$ 500</u> | <u>\$ 32,956</u> | <u>\$ 7,302</u> | <u>\$ 317</u> | <u>\$ 39,941</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Julius Marks Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 32,491 | \$ 9,370 | \$ 7,242 | | \$ 14,179 | \$ 20,440 | | | \$ 20,440 |
| Instruction | 17,745 | 8,170 | 21,643 | \$ 13,919 | | 18,191 | | \$ 91 | 18,100 |
| Accommodation | 2,690 | 6,002 | 7,065 | | | 1,627 | | | 1,627 |
| Special Events | | 450 | 710 | 260 | | | | | |
| Total | <u>\$ 52,926</u> | <u>\$ 23,992</u> | <u>\$ 36,660</u> | <u>\$ 14,179</u> | <u>\$ 14,179</u> | <u>\$ 40,258</u> | <u>\$ -</u> | <u>\$ 91</u> | <u>\$ 40,167</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Lansdowne Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|-------------------|----------------------|------------------------------|-------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 22,113 | \$ 3,341 | \$ 2,334 | | | \$ 23,120 | \$ 1,656 | | \$ 24,776 |
| Instruction | 5,234 | 19,057 | 20,629 | | | 3,662 | 450 | | 4,112 |
| Miscellaneous | 20 | 288,217 | 287,766 | | | 471 | 12,054 | | 12,525 |
| Total | <u>\$ 27,367</u> | <u>\$ 310,615</u> | <u>\$ 310,729</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 27,253</u> | <u>\$ 14,160</u> | <u>\$ -</u> | <u>\$ 41,413</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Liberty Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 28,772 | \$ 18,087 | \$ 2,829 | | \$ 33,000 | \$ 11,030 | | \$ 27 | \$ 11,003 |
| Instruction | 17,972 | 5,967 | 3,853 | \$ 465 | | 20,551 | | 1,200 | 19,351 |
| Accommodation | 607 | | | | | 607 | | | 607 |
| Special Events | <u>465</u> | <u>366,551</u> | <u>399,551</u> | <u>32,535</u> | | | | | |
| Total | <u>\$ 47,816</u> | <u>\$ 390,605</u> | <u>\$ 406,233</u> | <u>\$ 33,000</u> | <u>\$ 33,000</u> | <u>\$ 32,188</u> | <u>\$ -</u> | <u>\$ 1,227</u> | <u>\$ 30,961</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Locust Trace AgriScience Farm

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|-------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 10,156 | \$ 12,164 | \$ 7,638 | | \$ 1,560 | \$ 13,122 | | \$ 577 | \$ 12,545 |
| Instruction | 74,014 | 66,853 | 74,963 | | 6,127 | 59,777 | | 2,467 | 57,310 |
| Nonprofit | | | 7,687 | \$ 7,687 | | | | | |
| Total | <u>\$ 84,170</u> | <u>\$ 79,017</u> | <u>\$ 90,288</u> | <u>\$ 7,687</u> | <u>\$ 7,687</u> | <u>\$ 72,899</u> | <u>\$ -</u> | <u>\$ 3,044</u> | <u>\$ 69,855</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Mary Todd Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|--------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 3,373 | \$ 1,664 | \$ 2,550 | | | \$ 2,487 | | | \$ 2,487 |
| Instruction | 4,970 | 10,296 | 10,952 | | \$ 30 | 4,284 | | | 4,284 |
| Special Events | <u>3,065</u> | <u>858</u> | <u>1,662</u> | \$ 30 | | <u>2,291</u> | | | <u>2,291</u> |
| Total | <u>\$ 11,408</u> | <u>\$ 12,818</u> | <u>\$ 15,164</u> | <u>\$ 30</u> | <u>\$ 30</u> | <u>\$ 9,062</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,062</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Maxwell Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 25,274 | \$ 29,432 | \$ 11,471 | \$ 18 | | \$ 43,253 | | | \$ 43,253 |
| Instruction | 7,944 | 33,096 | 36,781 | 2,113 | | 6,372 | | | 6,372 |
| Special Events | | 818 | | | | 818 | | | 818 |
| Non-profit | <u>18</u> | <u></u> | <u></u> | <u></u> | <u>\$ 2,131</u> | <u>(2,113)</u> | <u>\$ 2,113</u> | <u></u> | <u></u> |
| Total | <u>\$ 33,236</u> | <u>\$ 63,346</u> | <u>\$ 48,252</u> | <u>\$ 2,131</u> | <u>\$ 2,131</u> | <u>\$ 48,330</u> | <u>\$ 2,113</u> | <u>\$ -</u> | <u>\$ 50,443</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Meadowthorpe Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 5,517 | \$ 3,225 | \$ 946 | | \$ 715 | \$ 7,081 | | | \$ 7,081 |
| Instruction | 14,795 | 23,379 | 28,935 | \$ 2,767 | | 12,006 | | | 12,006 |
| Special Events | 8,442 | 35,383 | 22,464 | | 1,566 | 19,795 | | | 19,795 |
| Non-profit | | 113,115 | 112,628 | | 486 | 1 | | | 1 |
| Total | <u>\$ 28,754</u> | <u>\$ 175,102</u> | <u>\$ 164,973</u> | <u>\$ 2,767</u> | <u>\$ 2,767</u> | <u>\$ 38,883</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 38,883</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Northern Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|---------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 6,782 | \$ 3,234 | \$ 3,814 | \$ 200 | \$ 200 | \$ 6,202 | | | \$ 6,202 |
| Instruction | 5,845 | 11,313 | 9,013 | | 447 | 7,698 | | | 7,698 |
| Accommodation | 3,304 | 962 | 188 | | | 4,078 | | | 4,078 |
| Special Events | 4,859 | | | | | 4,859 | | | 4,859 |
| Non-profit | | | 447 | 447 | | | | | |
| Total | <u>\$ 20,790</u> | <u>\$ 15,509</u> | <u>\$ 13,462</u> | <u>\$ 647</u> | <u>\$ 647</u> | <u>\$ 22,837</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 22,837</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Picadome Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 19,904 | \$ 18,020 | \$ 17,392 | \$ 903 | \$ 24 | \$ 21,411 | \$ 200 | | \$ 21,611 |
| Instruction | 1,841 | 12,727 | 9,514 | 148 | 1,462 | 3,740 | | | 3,740 |
| Special Events | 489 | 2,627 | 1,960 | | 879 | 277 | | | 277 |
| Non-profit | | 108,842 | 110,156 | 1,462 | 148 | | 419 | | 419 |
| Total | <u>\$ 22,234</u> | <u>\$ 142,216</u> | <u>\$ 139,022</u> | <u>\$ 2,513</u> | <u>\$ 2,513</u> | <u>\$ 25,428</u> | <u>\$ 619</u> | <u>\$ -</u> | <u>\$ 26,047</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Rise STEM Academy for girls

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 1,244 | \$ 16,714 | \$ 1,634 | | \$ 12,087 | \$ 4,237 | | \$ 1,725 | \$ 2,512 |
| Non-profit | | | 12,087 | \$ 12,087 | | | | | |
| Total | <u>\$ 1,244</u> | <u>\$ 16,714</u> | <u>\$ 13,721</u> | <u>\$ 12,087</u> | <u>\$ 12,087</u> | <u>\$ 4,237</u> | <u>\$ -</u> | <u>\$ 1,725</u> | <u>\$ 2,512</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Rosa Parks Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|-------------------|----------------------|------------------------------|---------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 7,368 | \$ 5,205 | \$ 5,807 | | \$ 115 | \$ 6,651 | | | \$ 6,651 |
| Instruction | 11,789 | 70,065 | 59,747 | \$ 115 | | 22,222 | | | 22,222 |
| Non-profit | | 463,193 | 463,193 | | | | | | |
| Special Events | <u>46,648</u> | <u>1,330</u> | <u>2,000</u> | | | <u>45,978</u> | | | <u>45,978</u> |
| Total | <u>\$ 65,805</u> | <u>\$ 539,793</u> | <u>\$ 530,747</u> | <u>\$ 115</u> | <u>\$ 115</u> | <u>\$ 74,851</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 74,851</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Russell Cave Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 5,754 | \$ 249 | \$ 1,036 | \$ 120 | | \$ 5,087 | | | \$ 5,087 |
| Instruction | 5,102 | 7,782 | 5,303 | | \$ 1,353 | 6,228 | | | 6,228 |
| Special Events | 815 | 4,610 | 4,706 | 1,233 | | 1,952 | | | 1,952 |
| Total | <u>\$ 11,671</u> | <u>\$ 12,641</u> | <u>\$ 11,045</u> | <u>\$ 1,353</u> | <u>\$ 1,353</u> | <u>\$ 13,267</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,267</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Sandersville Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 10,781 | \$ 13,283 | \$ 5,928 | | \$ 8,537 | \$ 9,599 | | | \$ 9,599 |
| Instruction | 17,342 | 26,218 | 24,287 | \$ 190 | | 19,463 | | | 19,463 |
| Special Events | 4,703 | 11,687 | 2,137 | | | 14,253 | | | 14,253 |
| Non-profit | <u>179</u> | <u>163,732</u> | <u>172,080</u> | <u>8,347</u> | | <u>178</u> | | | <u>178</u> |
| Total | <u>\$ 33,005</u> | <u>\$ 214,920</u> | <u>\$ 204,432</u> | <u>\$ 8,537</u> | <u>\$ 8,537</u> | <u>\$ 43,493</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 43,493</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Southern Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|---|------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 9,893 | \$ 2,540 | \$ 465 | | \$ 1,000 | \$ 10,968 | | | \$ 10,968 |
| Instruction | 6,520 | 85,207 | 73,886 | \$ 16 | | 17,857 | | | 17,857 |
| Special Events | 5,889 | | 1,165 | | 1,746 | 2,978 | | | 2,978 |
| Non-profit | <u>118</u> | <u></u> | <u>2,730</u> | <u>2,730</u> | <u></u> | <u>118</u> | <u></u> | <u></u> | <u>118</u> |
| Total | <u>\$ 22,420</u> | <u>\$ 87,747</u> | <u>\$ 78,246</u> | <u>\$ 2,746</u> | <u>\$ 2,746</u> | <u>\$ 31,921</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 31,921</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Squires Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|-------------|---|-------------------|----------------------|------------------------------|---------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 23,746 | \$ 20,429 | \$ 9,746 | | \$ 125 | \$ 34,304 | \$ 201 | | \$ 34,505 |
| Instruction | 14,976 | 2,862 | 2,772 | \$ 125 | | 15,191 | | | 15,191 |
| Non-profit | | 92,187 | 89,006 | | | 3,181 | | | 3,181 |
| Total | <u>\$ 38,722</u> | <u>\$ 115,478</u> | <u>\$ 101,524</u> | <u>\$ 125</u> | <u>\$ 125</u> | <u>\$ 52,676</u> | <u>\$ 201</u> | <u>\$ -</u> | <u>\$ 52,877</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

STEAM Academy

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|----------------------------------|------------------|------------------|-----------------------|-----------------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 13,028 | \$ 45,553 | \$ 46,944 | \$ 12 | | \$ 11,649 | \$ 40 | | \$ 11,689 |
| Instruction | 9,810 | 12,712 | 11,991 | | \$ 1,386 | 9,145 | | | 9,145 |
| Accommodation | 7,232 | 21,903 | 22,774 | 350 | 72 | 6,639 | | | 6,639 |
| Non-profit | | 12,872 | 13,968 | 1,096 | | | | | |
| Total | <u>\$ 30,070</u> | <u>\$ 93,040</u> | <u>\$ 95,677</u> | <u>\$ 1,458</u> | <u>\$ 1,458</u> | <u>\$ 27,433</u> | <u>\$ 40</u> | <u>\$ -</u> | <u>\$ 27,473</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Stonewall Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|------------------|----------------------|------------------------------|------------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 12,031 | \$ 17,741 | \$ 4,255 | | \$ 10,195 | \$ 15,322 | | | \$ 15,322 |
| Instruction | 718 | 6,574 | 6,061 | \$ 195 | | 1,426 | | | 1,426 |
| Accommodation | 32,156 | 18,655 | 19,969 | | 5,594 | 25,248 | | \$ 967 | 24,281 |
| Non-profit | | | 15,594 | 15,594 | | | | | |
| Total | <u>\$ 44,905</u> | <u>\$ 42,970</u> | <u>\$ 45,879</u> | <u>\$ 15,789</u> | <u>\$ 15,789</u> | <u>\$ 41,996</u> | <u>\$ -</u> | <u>\$ 967</u> | <u>\$ 41,029</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Tates Creek Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|----------------------------------|-------------------|-------------------|-----------------------|-----------------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 7,483 | \$ 9,263 | \$ 6,898 | | \$ 2,784 | \$ 7,064 | \$ 34 | | \$ 7,098 |
| Instruction | 5,449 | 6,100 | 6,529 | | 395 | 4,625 | | | 4,625 |
| Accommodation | 1,405 | 25 | | | 239 | 1,191 | | | 1,191 |
| Non-profit | | 109,005 | 112,424 | \$ 3,418 | | | 1,188 | \$ 1,188 | |
| Total | <u>\$ 14,337</u> | <u>\$ 124,393</u> | <u>\$ 125,851</u> | <u>\$ 3,418</u> | <u>\$ 3,418</u> | <u>\$ 12,880</u> | <u>\$ 1,222</u> | <u>\$ 1,188</u> | <u>\$ 12,914</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Veterans Park Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|-------------|---|-------------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 932 | \$ 5,871 | \$ 5,536 | | | \$ 1,267 | \$ 4,297 | | \$ 5,564 |
| Instruction | 10,009 | 34,508 | 26,971 | | \$ 5,504 | 12,042 | 914 | | 12,956 |
| Non-profit | | 205,815 | 211,319 | \$ 5,504 | | | | | |
| Total | <u>\$ 10,941</u> | <u>\$ 246,194</u> | <u>\$ 243,826</u> | <u>\$ 5,504</u> | <u>\$ 5,504</u> | <u>\$ 13,309</u> | <u>\$ 5,211</u> | <u>\$ -</u> | <u>\$ 18,520</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Wellington Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|---------------|---|-------------------|----------------------|------------------------------|-------------|--|--|---|--|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 19,764 | \$ 1,254 | \$ 16,858 | | | \$ 4,160 | \$ 60 | | \$ 4,220 |
| Instruction | 5,278 | 17,933 | 9,530 | | | 13,681 | | | 13,681 |
| Accommodation | 6,581 | 284 | 3,691 | | | 3,174 | 1,000 | | 4,174 |
| Non-profit | <u>220</u> | <u>334,422</u> | <u>334,642</u> | | | | | | |
| Total | <u>\$ 31,843</u> | <u>\$ 353,893</u> | <u>\$ 364,721</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 21,015</u> | <u>\$ 1,060</u> | <u>\$ -</u> | <u>\$ 22,075</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

William Wells Brown Elementary School

| | Cash Balances July 1, 2021 | Receipts | Disbursements | (Interfund Transfers) | | Cash Balances June 30, 2022 | Accounts Receivable June 30, 2022 | Accounts Payable June 30, 2022 | Due to Student Groups June 30, 2022 |
|----------------|----------------------------------|------------------|------------------|-----------------------|-----------------|-----------------------------------|---|--------------------------------------|---|
| | | | | To | From | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 8,715 | \$ 10,301 | \$ 11,806 | | \$ 5,389 | \$ 1,821 | \$ 139 | \$ 1,300 | \$ 660 |
| Instruction | 2,664 | 2,788 | 2,326 | \$ 75 | 1,126 | 2,075 | | | 2,075 |
| Accommodation | 4,735 | 862 | 3,019 | | 2,142 | 436 | | | 436 |
| Non-profit | | 820 | 8,643 | 8,643 | | 820 | | | 820 |
| Special Events | 165 | 218 | 155 | 2 | 63 | 167 | | | 167 |
| Total | <u>\$ 16,279</u> | <u>\$ 14,989</u> | <u>\$ 25,949</u> | <u>\$ 8,720</u> | <u>\$ 8,720</u> | <u>\$ 5,319</u> | <u>\$ 139</u> | <u>\$ 1,300</u> | <u>\$ 4,158</u> |

See Independent Auditors' Report

Statement of Revenues, Expenditures and Changes in Fund Balance and Due to Student Groups

Fayette County School District

Year Ended June 30, 2022

Yates Elementary School

| | <u>Cash Balances July 1, 2021</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>(Interfund Transfers)</u> | | <u>Cash Balances June 30, 2022</u> | <u>Accounts Receivable June 30, 2022</u> | <u>Accounts Payable June 30, 2022</u> | <u>Due to Student Groups June 30, 2022</u> |
|---------------|---|-----------------|----------------------|------------------------------|-----------------|--|--|---|--|
| | | | | <u>To</u> | <u>From</u> | | | | |
| Accounts: | | | | | | | | | |
| General | \$ 7,347 | \$ 3,412 | \$ 3,999 | | \$ 2,061 | \$ 4,699 | \$ 100 | | \$ 4,799 |
| Instruction | 11,549 | 439 | 5,487 | \$ 2,345 | | 8,846 | | | 8,846 |
| Accommodation | <u>5,121</u> | <u>2,846</u> | <u>497</u> | | <u>284</u> | <u>7,186</u> | | | <u>7,186</u> |
| Total | <u>\$ 24,017</u> | <u>\$ 6,697</u> | <u>\$ 9,983</u> | <u>\$ 2,345</u> | <u>\$ 2,345</u> | <u>\$ 20,731</u> | <u>\$ 100</u> | <u>\$ -</u> | <u>\$ 20,831</u> |

See Independent Auditors' Report

Report Required by *Government Auditing Standards*

**Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***



**Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
In Accordance with *Government Auditing Standards***

Members of the Board
Fayette County School District
Lexington, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined balance sheet of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2022, the combined statement of revenues, expenditures and changes in fund balances and due to student groups and the related notes to the combined financial statements, which collectively comprise the Activity Funds' basic financial statement and have issued our report thereon dated November 15, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Strothman and Company

Louisville, Kentucky
December 14, 2022