

Financial Statements and  
Related Information

2023

**Fayette County School District  
School Activity Funds**

June 30, 2023



Financial Statements and  
Related Information

**Fayette County School District  
School Activity Funds**

June 30, 2023

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**Report Required by *Government Auditing Standards***

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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, 2023, 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, 2023 in accordance with accounting principles generally accepted in the United States of America ("GAAP").

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") 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 GAAP; 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 GAAS 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 GAAS 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 4 and 5 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 10 through 88 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 GAAS. 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 xx, 2023 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  
November 15, 2023



## Management's Discussion and Analysis

### **Fayette County School District School Activity Funds**

June 30, 2023

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, 2023. Please read it in conjunction with the Activity Funds' combined balance sheet which is on page 6.

#### **Government Structure**

The sixty-five 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-five 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 \$5,628,255 at June 30, 2023, compared to \$4,984,692 of total assets in the prior year, which reflects an increase of \$643,563. At June 30, 2023, total assets consist of primarily of cash totaling \$5,502,898, compared to June 30, 2022 which reflected cash of \$4,923,591. This increase in cash and temporary cash investments was primarily due to the excess of cash receipts over cash disbursements by approximately \$612,171 during the fiscal year ended June 30, 2023. Total liabilities of all Activity Funds amounted to \$5,628,255 at June 30, 2023, compared to total liabilities of \$4,984,692 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 \$11,927,350 during the fiscal year ended June 30, 2023 compared to \$10,687,962 of cash receipts in the prior year, which reflects an increase of \$1,239,388. Disbursements by the Activity Funds amounted to \$11,348,118 and \$10,164,388 during the fiscal years ended June 30, 2023 and 2022, 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, 2023

**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, 2023

**Assets**

Cash	\$ 5,502,898
Accounts receivable	<u>125,357</u>

**Total Assets** \$ 5,628,255

**Liabilities**

Accounts payable	\$ 86,347
Due to student groups	<u>5,541,908</u>

**Total Liabilities** \$ 5,628,255

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, 2023

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 973,342	\$ 1,240,835	\$ 567,080	\$ 130,207	\$ 413,789	\$ 1,363,515	\$ 87,182	\$ 12,364	\$ 1,438,333
Instruction	1,531,150	2,727,907	2,561,252	283,940	340,814	1,640,931	5,036	15,749	1,630,218
Accommodation	761,664	1,257,106	1,106,182	64,049	240,929	735,708	12,489	4,755	743,442
Special Events	330,199	1,102,559	939,489	77,418	160,475	410,212	478	3,000	407,690
Athletics	944,101	2,323,714	1,771,310	182,083	553,744	1,124,844	925	43,731	1,082,038
Non-profit	45,640	2,710,028	3,913,508	1,454,321	154,139	142,342	18,673	6,748	154,267
Miscellaneous	337,567	565,200	489,293	14,623	342,751	85,346	574		85,920
Total	<u>\$ 4,923,663</u>	<u>\$ 11,927,349</u>	<u>\$ 11,348,114</u>	<u>\$ 2,206,641</u>	<u>\$ 2,206,641</u>	<u>\$ 5,502,898</u>	<u>\$ 125,357</u>	<u>\$ 86,347</u>	<u>\$ 5,541,908</u>

See Independent Auditors' Report

**Fayette County School District  
School Activity Funds**

June 30, 2023

**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 forty-one 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, 2023, the date the financial statement was available to be issued.

**Fayette County School District  
School Activity Funds**

June 30, 2023

**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, 2023

**Bryan Station High School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
<b>General:</b>									
General	\$ 341	\$ 2,138	\$ 4,960	\$ 2,572		\$ 91			\$ 91
Parking Fees	650	195				845			845
Interest	319	8,237			\$ 4,199	4,357			4,357
Energy/Go Green/See KY	2,596	1,270	1,295			2,571			2,571
Spanish IMM HS 12-13	3,498	1,960	1,635	30		3,853			3,853
	7,404	13,800	7,890	2,602	4,199	11,717			11,717
<b>Instruction:</b>									
Instruction	255				255				
IT Academy	349		256			93			93
Station Arts	2,276		150	1,177		3,303			3,303
Sisterkeeper	137		1,139	1,002					
Black Student Union	602	1,006	50			1,558			1,558
STLP	1,135	480	780		100	735			735
Technology Dept.	632	3,053	598	55		3,142			3,142
Dance Class	170	346	30			486			486
Counseling	14,741	16,129	8,208			22,662			22,662
School Pic/Yearbook	4,120	1,770	310			5,580			5,580
Ambassadors		175			50	125			125
Drama	7,880	18,252	15,424		879	9,829			9,829
Educator's Rising	3,167	1,000				4,167			4,167
mNA / MED		330	276			54			54
Allied Medical Academy	341				341				
HOSA-Health Occupation	48					48			48
Art McGill	4,058	6,450	4,285		6,362	(139)			(139)
Library	3,303	109	603			2,809			2,809
Piano/Keyboarding	415	200				615			615
FCS/Life Skills-Baker	572	685	2,170	913					
Art - A.Davis				5,000		5,000			5,000
Art - Brice	313		85	1,000		1,228			1,228
Band	342	3,100	3,384	849		907			907
Chorus	2,494	250	1,786		250	708			708
Culinary Arts Fuqua		590	1,225	667		32			32
Orchestra	5,388	8,476	6,033		849	6,982			6,982
Technology Student Asso		6,613	5,470		775	368			368
Engineering/TSA	5,464	400	4,414			1,450			1,450
Music - Guitar	638	625	1,135			128			128
Schentrup - Art	100	110	90			120			120
Station Studios	526					526			526
Health & PE	20				20				
YClub/KUNA	118					118			118
Defender Café-Fuqua	2,082	1,811	1,105		2,262	526			526

Continued



Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Bryan Station High School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
FCCLA	2,486					2,486			2,486
Science	1,675	8	155			1,528			1,528
Social Studies	2,831				2,831				
Spanish	29				29				
Spec.Educ.	939	34	286			687			687
Beta Club		2,359	2,242		41	76			76
FBLA Club	252	528				780			780
Station Express	314				314				
National Honor Society	942	896	1,035			803			803
Menc Tri-M	72				72				
Coffee Cart	752	73	154			671			671
	<u>71,978</u>	<u>75,858</u>	<u>62,878</u>	<u>10,663</u>	<u>15,430</u>	<u>80,191</u>			<u>80,191</u>
<b><u>Accommodation:</u></b>									
Badges	272				272				
Building/Memorials	177				177				
Latin Dance Club	1,107		75			1,032			1,032
YSC	954	1,400	498			1,856			1,856
Intervention	116				116				
G & G Diva Dance Club	250				250				
Dance Blue	460	5,486	6,013	67					
JAG		520	470		50				
Junior Class	500	17,028	15,563			1,965			1,965
Project Transition	3,609					3,609			3,609
R.O.T.C.	11,711	19,643	20,603			10,751			10,751
Spanish Honor Society	1,555					1,555			1,555
Student Council	374					374			374
GSA Gender Sexuality Alli	477	200				677			677
Anime Club	33					33			33
Debate Team	285	502	380			407			407
ACT Club	50		13		50	(13)			(13)
Medical Academy		283	330		122	(169)			(169)
Freshman Academy			926	926					
Engineering Academy		3	380	377					
Leadership Academy	1	8,987	3,996		1,166	3,826			3,826
Leadership Advis Council	2,787		883		1,904				
	<u>24,718</u>	<u>54,052</u>	<u>50,130</u>	<u>1,370</u>	<u>4,107</u>	<u>25,903</u>			<u>25,903</u>

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Bryan Station High School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
	Balances July 1, 2022			To	From	Balances June 30, 2023			
<b><u>Special Events:</u></b>									
Pepsi-Students	92	38				130			130
Pepsi-Staff	426	875	1,360	59					
	518	913	1,360	59		130			130
<b><u>Athletics:</u></b>									
Athletic Fund	334	20,182	37,704	19,647		2,459			2,459
Start Up Cash			1,700	3,400		1,700			1,700
Insurance/Drug Testing		4,375			900	3,475			3,475
Baseball	2,981	8,365	7,378		3,968				
Boys' Basketball		27,007	29,137	2,130					
Girls' Basketball	1,937	6,931	10,029	2,383		1,222			1,222
Cheer Squad	1,704	14,620	11,270	75		5,129			5,129
Dance Team	1,024	701	1,083	300		942			942
Cross Country	1	2,069	1,002		13	1,055			1,055
Boys Lacrosse		510			510				
Girls Lacrosse	3,225	1,585	3,908		249	653			653
Football	15,314	82,092	73,584		20,258	3,564			3,564
Golf	531	250	354	300		727			727
Bowling	2,516	3,690	4,434	1,450		3,222			3,222
Boys' Soccer		5,016	2,517		881	1,618			1,618
Girls' Soccer	1,811	8,368	8,107	487		2,559			2,559
Softball	3,782	7,218	5,473		2,727	2,800			2,800
Swim/Dive Teams	4,666	7,714	10,705	2,700		4,375			4,375
Tennis		574	1,772	1,198					
Track	6,558	2,425	8,618		365				
Bass Club	852	500	1,560	798		590			590
Volleyball	2,831	27,535	23,536		1,505	5,325			5,325
Wrestling	1	2,100	1,525			576			576
Esports		327	924	597					
Archery	4,983	12,017	16,612	1,740		2,128			2,128
Sports Medicine	3,085		4,191	3,890		2,784			2,784
	58,136	246,171	267,123	41,095	31,376	46,903			46,903
<b><u>Non-profit:</u></b>									
Instructional Fees	859	22,392	993			22,258			22,258
Sweep Boe	1,131				1,131				
FCPS Athletics		20,000			20,000				
Arbiterpay		4,746	25,200	20,454					
	1,990	47,138	26,193	20,454	21,131	22,258			22,258
Total	\$ 164,744	\$ 437,932	\$ 415,574	\$ 76,243	\$ 76,243	\$ 187,102	\$ -	\$ -	\$ 187,102

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, 2023

**Eastside Center for Applied Technology**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	108128 Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 53,790	\$ 29,655	\$ 9,183		\$ 6,320	\$ 67,942	\$ 6,635		\$ 74,577
Accommodation	52,553	19,510	37,505	\$ 1,487		36,045			36,045
Miscellaneous			4,833	4,833					
Total	<u>\$ 106,343</u>	<u>\$ 49,165</u>	<u>\$ 51,521</u>	<u>\$ 6,320</u>	<u>\$ 6,320</u>	<u>\$ 103,987</u>	<u>\$ 6,635</u>	<u>\$ -</u>	<u>\$ 110,622</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

**Fayette County School District**

Year Ended June 30, 2023

**Frederick Douglass High School**

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Due to Student Groups
	Balances			To	From	Balances			
	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
<b>General:</b>									
General	\$ 6,384	\$ 228	\$ 2,420		\$ 2,315	\$ 1,877			\$ 1,877
Cash Banks		50	2,000			(1,950)			(1,950)
Parking Passes	4,380	3,485				7,865			7,865
Student ID Badges	27	262	75			214			214
Cabinet Checks	149					149			149
Chromebook Damage Fees	716	700				1,416			1,416
Chromebook Purchases	150					150			150
Interest Income	419	11,771				12,190			12,190
Freshman Academy	2,533	2,321	1,994		800	2,060			2,060
Professional Academy	2,075	297	2,309			63			63
Health Academy	3,041		1,833			1,208			1,208
Technology Academy	2,873	175	2,088			960			960
Staff Vending	327	2,172	1,534			965			965
Student Vending	10					10			10
E=USE	2,373					2,373			2,373
AdvanceKY	1,048	529	1,590	\$ 13		-			-
School Store	2,339	175				2,514			2,514
	28,844	22,165	15,843	13	3,115	32,064			32,064
<b>Instruction:</b>									
Library	661	268	120	350		1,159			1,159
Bio Med	8,082	3,372	654	1,020		11,820			11,820
Art	2,669	4,412	6,645	6,000		6,436			6,436
eSports		3,556	2,000			1,556			1,556
Math	1,882					1,882			1,882
Science	2,584	916				3,480			3,480
Chorus	1,296	1,906	5,217	2,015					
Drama	2,687	21,637	20,879	3,000		6,445			6,445
PE/Health	1,498					1,498			1,498
Social Studies	98		479	1,000		619			619
English	1,700			1,000		2,700			2,700
EBCE	350	492				842			842
Band	3,443	8,737	10,011	2,000		4,169			4,169
Orchestra	2,297	11,790	7,598	1,940		8,429			8,429
YSC	1,051		474	1,500		2,077			2,077
Business	210					210			210
World Languages	299			1,000		1,299			1,299
Outdoor Club	374	112	100			386			386

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Frederick Douglass High School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
KYA/KUNA	3,766	18,420	20,093			2,093			2,093
JAG	1,496		590			906			906
Key Club	731	1,070	777			1,024			1,024
HOSA	1,622	1,714	2,219	66		1,183			1,183
Technology / Textbook Fee	17,909					17,909			17,909
Technology Classes	893					893			893
Counseling	15,583	1,205	2,098			14,690			14,690
PSAT	111		111						
Speech Team	89	668	1,587	830					
Junior Class	20,393	22,476	11,719		2,500	28,650			28,650
Senior Class	800	5,113	7,404	3,400		1,909			1,909
PBIS Rewards	1,427	1,102	2,884	800		445			445
Auditorium Seats	97					97			97
Dance Blue	206	8,912	9,030			88			88
Spanish Honor Society	472					472			472
Special Ed	1,613	239	1,525	500		827			827
CPR	162					162			162
National Honor Society	1,138	1,665	2,330			473			473
Climate & Culture	57	1,791	1,644		45	159			159
Gsa	505	366	200			671			671
KTF	45	5,725	2,625		3,000	145			145
Academic Team		129	375	375		129			129
AP Prof Dev	4,538	19,123	9,750			13,911			13,911
cBI	417		400			17			17
Black STU Union		625	36	500		1,089			1,089
Psych Club	57					57			57
BETA	10,602	2,692	3,202		88	10,004			10,004
FBLA	427	3,084	2,501			1,010			1,010
ED Rising	461		(107)			568			568
	116,798	153,317	137,170	27,296	5,653	154,588			154,588
<b>Special Events:</b>									
TSA	55	8,349	470	140		8,074			8,074
Weight Room Mgmt	2,088		592			1,496			1,496
Yearbook	1,190	590	612			1,168			1,168
Student Council	188	19,506	18,681	150		1,163			1,163
	3,521	28,445	20,355	290		11,901			11,901

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Frederick Douglass High School**

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022	Receipts	Disbursements	To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
<b>Athletics:</b>									
Athletics	34,350	51,383	26,140		37,088	22,505			22,505
Cheerleading	3,256	2,756	6,931	920		1			1
Dance	5,403	775	4,056			2,122			2,122
Football	15,880	77,848	69,366		6,625	17,737			17,737
Baseball		5,985	14,112	8,127					
Softball		2,004	8,216	6,971		759			759
Lacrosse - Girls	2,605	18,737	19,594		1,748				
Bass Fishing	6,465					6,465			6,465
Bowling		3,689	3,584			105			105
Lacrosse - Boys	5,695	3,205	2,647		2,565	3,688			3,688
Boys Basketball		16,662	9,207		4,479	2,976			2,976
Boys Soccer	507	19,629	15,024		4,632	480			480
Girls Soccer	1,389	26,157	15,811		2,035	9,700			9,700
Girls Basketball	9,209	23,459	13,736		6,335	12,597			12,597
Golf		1,839	1,764			75			75
Track	7,851	13,481	12,279		300	8,753			8,753
Volleyball	5,657	19,703	20,801		4,559				
Cross Country	680	947	835			792			792
Wrestling		100	1,419	1,319					
Archery	46	20,842	18,594			2,294			2,294
Swimming/Diving		2,516	2,006			510			510
Tennis	260	1,764	1,764			260			260
Girls Lacrosse Tournament		124			124				
Tournament	433		303			130			130
Tournament		5,975	5,683		292				
Boys Lacrosse Tournament		360				360			360
Athletic Facilities									
Athletic Trainer	2,357		2,950	5,000		4,407			4,407
Title IX District Funds	938					938			938
Boys Volleyball		5,179	1,592			3,587			3,587
Athletic Insurance		8,837		50		8,887			8,887
	102,981	333,956	278,414	22,387	70,782	110,128			110,128
<b>Non-profit:</b>									
Fees	(285)	81,599	28,473		21,048	31,793			31,793
Sweep BOE			2,612	2,612					
Arbiterpay			48,000	48,000					
	(285)	81,599	79,085	50,612	21,048	31,793			31,793
Total	\$ 251,859	\$ 619,482	\$ 530,867	\$ 100,598	\$ 100,598	\$ 340,474	\$ -	\$ -	\$ 340,474

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

**Fayette County School District**

Year Ended June 30, 2023

**Henry Clay High School**

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
<b>General:</b>									
General	\$ 3,496	\$ 968	\$ 385	\$ 18,582		\$ 22,661			\$ 22,661
Interest	665	17,918			\$ 18,583				
T Duke Scholarship	210	2,000	1,500			710			710
Pepsi Comm-Students	58	251	217	160		252			252
Pepsi Comm-Faculty	1,757	516	1,746		420	107			107
Parking	64	4,450	1,585			2,929			2,929
Contingency	366	545			560	351	\$ 200		551
	6,616	26,648	5,433	18,742	19,563	27,010	200		27,210
<b>Instruction:</b>									
Instruction		160				160			160
Art KJ	6,348	1,685	3,735			4,298			4,298
Art EB	329	2,955	601		976	1,707			1,707
Art AC	660	1,301	2,832	871					
A P History	54	100			100	54			54
Band	5,988	8,280	9,442	100		4,926			4,926
Business	315					315			315
Graphics Comm	537		420			117			117
Guidance	3,035	1,080	385		385	3,345			3,345
English	883					883			883
Chorus	724	2,391	2,737			378	58		436
FCS-LC	10,851	920	164			11,607			11,607
Orch Inst	23	2,857	2,744			136			136
Science Electives	1,086	230	103			1,213			1,213
Special Education	1,175		518			657			657
P E Instructions	2,935		(1,667)		924	3,678			3,678
ROTC	300	981	1,145			136			136
Get Kids Fit	1,325		201			1,124			1,124
Drama	4,625	8,454	5,976	75		7,178			7,178
Math Dept		530				530			530
Chemistry	1,628	880				2,508			2,508
Digital Photography-KJ	748	210	69			889			889
Intro to Physics	354	241				595			595
Lost Damage Books	3,141	100				3,241			3,241
PSAT	1,679	20				1,699			1,699
FCS- MW	7,993	420	350		512	7,551			7,551
AP WL	1,100	260			369	991			991
Anatomy	544	590	585			549			549
AP-English	1,905					1,905			1,905
A P Funds	12,324	22,814	15,364		697	19,077		\$ 799	18,278
Art-C Riley	1,099	7,382	3,816			4,665		142	4,523

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2023

Henry Clay High School

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022	Receipts	Disbursements	To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
MSD	239			300		539			539
Guitar	590	270	753			107			107
Art-KS	1,132	3,392	2,601		75	1,848			1,848
AP Art History		21,610	20,307			1,303			1,303
Library	2,051	129				2,180			2,180
Biology	1,442	843	77			2,208			2,208
PBIS	20	135	135	500		520			520
Physics	325	404	37			692			692
Radio/TV Prod	70		400	400		70			70
Speech	14					14			14
Robotics	162	150	58		110	144			144
Technology	1,094	100				1,194			1,194
AAPPL Testing	1,686	220				1,906			1,906
Student Badges	380	7				387			387
Yearbook	23,263	927	4,743			19,447			19,447
	106,176	93,028	78,631	2,246	4,148	118,671	58	941	117,788
<b>Accommodation:</b>									
Accommodations	150	500				650			650
Academic Team	225	480	375	375		705			705
Beta Club	4,874	2,796	364			7,306			7,306
Art Club	10					10			10
Coed-Y	5,117	19,142	22,202			2,057			2,057
College Night Affair	913					913			913
Dance Blue	19,079	7,693	26,770			2			2
Debate	20,120	6,173	4,594			21,699			21,699
FCA	162					162			162
FBLA Club	439	180	110			509			509
FCCLA	759		242	200		717			717
French Honor Society	40					40			40
French Club	2					2			2
Freshman Civics	1,895					1,895			1,895
GSA	200	200				400			400
Academy	2,946	1,494				4,440			4,440
Go Green	4,141	1,040	1,890			3,291			3,291
Harambee	3,647	5,862	4,120		454	4,935			4,935
History Club	378		60	150		468			468
Inter Club	397	38			38	397			397
Junior Class	112					112			112

Continued



Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2023

Henry Clay High School

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022	Receipts	Disbursements	To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Junior Classical League	236					236			236
Key Club	2,912	8,776	6,118	38		5,608			5,608
Latino Club	15					15			15
Scholarship	4,918	17,868	17,450			5,336	1,100		6,436
Model UN	6,531	32,089	32,465			6,155			6,155
Nat Honor Soc	1,213	1,865	2,635			443			443
Outdoor Club	98					98			98
Psychology Club	358					358			358
Robotics Club	4,809	500	3,913			1,396			1,396
Science Club	66					66			66
Scholarship-A D Blac	4,277		500			3,777			3,777
Scholarships	13,929		500			13,429			13,429
Senior Class	26,048	26,247	8,719		17,734	25,842			25,842
Sources of Strength	4,502	103	1,531			3,074			3,074
Spirit Club	345					345			345
Spanish Club	97					97			97
Spectrum of Light		82				82			82
S.T.A.M.P.	312					312			312
Student Council	3,514	14,773	2,155		3,125	13,007			13,007
TSA	15					15			15
Special Olympics	24	1,250	1,249			25			25
St. Youth SVC	1,673	237	2,311	764		363			363
Blue Diamonds	13					13			13
World Club	216					216			216
	141,727	149,388	140,273	1,527	21,351	131,018	1,100		132,118
<b>Athletics:</b>									
Athletics	6,465	215	200		215	6,265			6,265
Archery	9,334	23,607	25,787	1,053		8,207			8,207
Athletic Wall of Fame	639		387			252			252
Bass Fishing	207	12	1,577	1,525		167			167
Bowling	1,708	3,190	2,475	1,040		3,463			3,463
B Basketball	8,475	19,783	18,898		6,004	3,356			3,356
G Basketball		6,393	3,223		3,170				
Baseball	3,975	34,061	18,804		14,133	5,099			5,099
Cheerleading	2,484	5,499	7,538		125	320			320
Dance Team	529	575			575	529			529
Cross Country	6,244	9,240	9,135	420		6,769			6,769
Football	9,391	45,188	37,578	4,010		21,011		2,604	18,407
Gate Receipts	62,591	83,563	62,891		23,309	59,954	29	2,127	57,856
B Golf	278	375	934	283		2	896		898
G Golf	1,138	225	896		75	392			392
Drug Testing/Insurance	685			15,720		16,405			16,405

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Henry Clay High School**

	Cash Balances			(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
	July 1, 2022	Receipts	Disbursements	To	From				
Intramurals	525					525			525
B Soccer	6,730	11,805	11,400		3,519	3,616			3,616
G Soccer	5,019	11,283	7,909		5,164	3,229			3,229
Softball		4,470	2,954		128	1,388			1,388
Swimming	204	2,263	1,792		675				
B Tennis	2,514	2,287	496		425	3,880			3,880
G Tennis	1,797	2,688	496	250		4,239		518	3,721
Middle School Track	2,737	2,445	1,980			3,202			3,202
Track		16,815	8,230		125	8,460			8,460
Athletic Trips	1,107					1,107			1,107
Middle School Sports		8,344	2,079		379	5,886			5,886
Tournament	10,715	11,548	10,012		1,300	10,951		253	10,698
Volleyball		10,157	7,414		2,743				
Wrestling	887	2,711	1,154		981	1,463			1,463
Athletic Training	1,452		4,105	3,025		372			372
Title IX	12,285		822	1,738		13,201		338	12,863
Esports	760	630	760		420	210			210
Girls Lacrosse	5,430	6,329			1,253	10,506			10,506
Boys Lacrosse	7,897	3,103	3,644		1,464	5,892			5,892
Boys Volleyball	570	2,962	727	200		3,005			3,005
	174,772	331,766	256,297	29,264	66,182	213,323	925	5,840	208,408
<b>Non-profit:</b>									
Instructional Fees	48	17,282			17,330				
Sweep BOE			54,095	54,095					
FCPS Athletics		20,000			20,000				
Arbiter Pay			42,700	42,700					
	48	37,282	96,795	96,795	37,330				
<b>Miscellaneous:</b>									
Kroger Rewards							86		86
<b>Total</b>	<b>\$ 429,339</b>	<b>\$ 638,112</b>	<b>\$ 577,429</b>	<b>\$ 148,574</b>	<b>\$ 148,574</b>	<b>\$ 490,022</b>	<b>\$ 2,369</b>	<b>\$ 6,781</b>	<b>\$ 485,610</b>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2023

Lafayette High School

	Cash Balances			(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
	July 1, 2022	Receipts	Disbursements	To	From				
Accounts:									
<b>General:</b>									
General - Main Acct	\$ 9,226	\$ 1,120	\$ 6,069	\$ 5,924		\$ 10,201			\$ 10,201
General - Vending Faculty	711	1,179				1,890			1,890
General - Interest		12,715			\$ 11,163	1,552			1,552
General - Cash Banks		4,799	5,199	400					
General - Reserve Acct	13,089	3,972	14,294		836	1,931			1,931
Fees-Fees		173,628	751		151,693	21,184			21,184
Energy Award	2,775	2,273	3,317			1,731			1,731
Fees-Reserve for Refund	11,746		2,528			9,218			9,218
General - Student ID's		8		1,123		1,131			1,131
General - Parking		2,645	35			2,610			2,610
	37,547	202,339	32,193	7,447	163,692	51,448			51,448
<b>Instruction:</b>									
Art - Bryant	581	465	2,909	3,387		1,524			1,524
AP Art History	185			273		458			458
Art - Jones	746		3,751	3,340		335			335
English	2,880		2,002	6,463		7,341			7,341
Graphics-Nolan	3,095		3,225	3,099		2,969			2,969
Art & Humanities	634			250		884			884
PE	1,632	1,366	5,235	3,974		1,737			1,737
Art - Baker	164		1,072	1,095		187			187
STLP	617					617			617
Art - Digital Imaging	3,117		495	3,599		6,221			6,221
TSA			836	836					
Facon-Early Childhood	2,217	6	413	825		2,635			2,635
SCAPA Piano Majors		3,664	3,041			623			623
SCAPA ADV Studio 2	440				370	70			70
SCAPA Vocal Music	335					335			335
Technology	656	575	924	269		576			576
Creative Writing	1,430	7,165	7,105			1,490			1,490
Art - Drawing I				25		25			25
Art-Detraz	2,337		4,418	2,944		863			863
Art - Art 1	837			3,457		4,294			4,294
Art-Page	3,144		5,532	3,710		1,322			1,322
SCAPA Dance	698		50	50		698			698
Social Studies	4,546			6,612		11,158			11,158
Art - Stofer	588		4,695	4,490		383			383

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2023

Lafayette High School

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022	Receipts	Disbursements	To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
ECBE/Community Serv	1,421		481	985		1,925			1,925
Science	5,159		4,719	15,896		16,336			16,336
Multi-cultural Fair Fund	2,707	3,144	1,460			4,391			4,391
Science NAT Honor Society	319	7,393	5,105		2,287	320			320
Facon-Culinary	582	181	5,857	5,719		625			625
PE - Wellness Wednesday	205		569	555		191			191
Facon-Housing/Fashion	573	292	200	300		965			965
	41,845	24,251	64,094	72,153	2,657	71,498			71,498
<b>Accommodation:</b>									
Class of 61	2	210	71			141			141
Academic Team	76	735	746			65			65
Culinary Club	812					812			812
Teague Curless Scholarship	1,000	1,000	2,000						
Band	3,938	41,280	27,524		11,179	6,515			6,515
GSA	587	200	94			693			693
Black Student Union	479	2,389	338			2,530			2,530
Beta Club	6,214	380	780			5,814			5,814
College Career Center		500	139		289	72			72
The Green Team	1,479					1,479			1,479
Counseling	5,126	1,417	1,458			5,085			5,085
Class of 79	400					400			400
School Store	7,372	7,323	3,217			11,478			11,478
Retail Co-op	822			235		1,057			1,057
Business Dept.	4,141		1,000	811		3,952			3,952
Theatre	7,602	5,648	2,674	3,512		14,088			14,088
Alexandra H Simpson School		2,000				2,000			2,000
Random Acts of Kindness	12					12			12
French Club	3,052		249			2,803			2,803
Y-Club	2,470	18,681	19,860			1,291			1,291
National Honor Society	2,949	3,052	4,033			1,968			1,968
AP Testing Acct	15,514	25,982	18,327		12,194	10,975			10,975
World Languages	580		3,713	5,993		2,860			2,860
Girls Lacrosse	859	2,629	421		1,906	1,161			1,161
Boys Lacrosse	975	1,795	224		1,836	710			710
Outdoors Club	417					417			417
Step Team	369	1,104	741		120	612			612
Library	1,769	130			114	1,785			1,785
Math - AP	4,876		6,521	4,492		2,847			2,847
Mu Alpha Theta	966	261	(114)			1,341			1,341
Tri-M	75	645	233	100		587			587
Facon-Ed Rising	21					21			21

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2023

Lafayette High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
Pre Engineering	610	1,485	2,176	81					
Art - NAHS - Detraz	365					365			365
Special Ed	1,688	72	397		69	1,294			1,294
Facon-Co-Op	371			15		386			386
Speech	945					945			945
E-sports		1,409	2,000	591					
Student Council	2,481	76,239	84,377	5,804		147			147
Vocal Music	2,936		5,596	5,082		2,422			2,422
ESL	2,996	210	1,643		624	939			939
Musicianship 1	1,322		79	285		1,528			1,528
AP Capstone	2	15	21	4					
Facon - FCCLA	802	4,651	4,727		22	704			704
Musicianship 2	2,375		36	315		2,654			2,654
YSC Teen Board	7,533	1,984	5,192	528		4,853			4,853
Musicianship 3	949		598	500		851			851
Senior Class	588	11,641	8,734		180	3,315			3,315
Junior Class	9,639	32,973	32,605		200	9,807			9,807
Speech - McDonnell Schola	224					224			224
Speech - Beeler Scholar	1,779					1,779			1,779
Freshman Class	2,271	814	1,109		1,895	81			81
Facon-Parenting	621	59	900	500		280			280
Facon-Life Skills	2,879	71	1,433	1,035		2,552			2,552
Sophomore Class	3,232				3,200	32			32
Spanish Honor Society	27					27			27
Japanese	383	2,041	2,291			133			133
	121,972	251,025	248,163	29,883	33,828	120,889			120,889
<b>Special Events:</b>									
Newspaper	6,834	1,310	3,590	350		4,904			4,904
Yearbook	10,337	1,244	775	210		11,016			11,016
Fees - Text/Tech/Inst Fees		1,939		9,722		11,661			11,661
	17,171	4,493	4,365	10,282		27,581			27,581
<b>Athletics:</b>									
Athletic-General	958	38,226	8,059		22,560	8,565			8,565
Archery	4,591	23,346	16,411			11,526			11,526
Baseball		21,667	4,439		17,228				
Boys Basketball		11,722	887		10,835				
Girls Basketball		12,600	83		12,457	60			60
Bass Fishing	2,477					2,477			2,477
Cheerleading		3,528			3,528				

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2023

Lafayette High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
Dance	650	350		52		1,052			1,052
Football	1,370	33,635	7,258		26,148	1,599			1,599
Bumblebee Mingua Bowl		16,130	10,314		5,816				
Boys Golf	917	1,003			896	1,024			1,024
Boys Soccer	7,409	6,418			7,794	6,033			6,033
Girls Soccer	3,324	7,867			5,622	5,569			5,569
Swimming		9,161	7,216	708		2,653			2,653
Softball	1,374	8,771	655		9,420	70			70
Tennis	970	814	730			1,054			1,054
Cross Country		2,447		3,398		5,845			5,845
Girls Golf		2,473	3,409	936					
Middle School Track		1,552			1,552				
Wrestling	3,466	5,884			1,400	7,950			7,950
Bowling	443	2,451	4,200	2,000		694			694
XC Super Region 22-23		8,745	3,629		5,116				
Girls Volleyball	2,660	33,071	2,888		22,888	9,955			9,955
Boys Volleyball	2,139	12,266	8,794		848	4,763			4,763
Athletic - Mau Jack Schol	131					131			131
Volleyball District 22-23		1,983	174		1,809				
Athletics-Trainer	9,565		4,130			5,435			
Track	17,175	23,273	13,238		7,235	19,975			19,975
Athletic - Insurance	2,500					2,500			2,500
	62,119	289,383	96,514	7,094	168,587	93,495			93,495
<b>Non-profit:</b>									
SAF/DAF Sweep			186,820	187,936		1,116			1,116
Arbiter Pay		18,036	72,005	53,969					
		18,036	258,825	241,905		1,116			1,116
<b>Total</b>	<b>\$ 280,654</b>	<b>\$ 789,527</b>	<b>\$ 704,154</b>	<b>\$ 368,764</b>	<b>\$ 368,764</b>	<b>\$ 366,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 366,027</b>

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, 2023

**Learning Center at Linlee**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 221	\$ 552	\$ 777	\$ 369		\$ 365	\$ 40		\$ 405
Instruction	96	1,485	1,450			131		\$ 90	41
Accommodation	8,623	5,523	6,872		\$ 369	6,905	510		7,415
Non-Profit									
Total	<u>\$ 8,940</u>	<u>\$ 7,560</u>	<u>\$ 9,099</u>	<u>\$ 369</u>	<u>\$ 369</u>	<u>\$ 7,401</u>	<u>\$ 550</u>	<u>\$ 90</u>	<u>\$ 7,861</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, 2023

**Martin Luther King Academy**

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Accounts:									
General	\$ 14,602	\$ 10,608	\$ 4,713			\$ 20,497	\$ 666		\$ 21,163
Miscellaneous	332,206	132,186	47,420		\$ 335,515	81,457			81,457
Non-profit			335,515	\$ 335,515					
Total	<u>\$ 346,808</u>	<u>\$ 142,794</u>	<u>\$ 387,648</u>	<u>\$ 335,515</u>	<u>\$ 335,515</u>	<u>\$ 101,954</u>	<u>\$ 666</u>	<u>\$ -</u>	<u>\$ 102,620</u>

See Independent Auditors' Report



Schedule of Receipts, Disbursements and Fund Balances

**Fayette County School District**

Year Ended June 30, 2023

**Paul Laurence Dunbar High School**

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
<b>General:</b>									
General	\$ 118		\$ 141	\$ 21,683		\$ 21,660			\$ 21,660
Guidance	13,793	\$ 23,943	15,890			21,846			21,846
Booktique	3,422	5,047	8,194		\$ 204	71			71
School Locks	1,735					1,735			1,735
Repair Replace Book Funds	18,622					18,622			18,622
Interest	860	20,822			21,682				
PLD-Office	6,112	3,616	3,304		45	6,379			6,379
Staff Fundrasing		4,809	4,236			573			573
		5,650				5,650			5,650
Parking Sticker Fees	21,403	5,775				27,178			27,178
	66,065	69,662	31,765	21,683	21,931	103,714			103,714
<b>Instruction:</b>									
Art Dept	20,514		13,876		3,441	3,197			3,197
Band	5,186	4	5,355	3,531		3,366			3,366
Business	8,271		5,785	23		2,509			2,509
Chorus	2,718		4,459	2,855		1,114			1,114
EBCE	6,083		825	672		5,930			5,930
AP Sr English	20,507		3,896		10,000	6,611			6,611
Foreign Language	10,785		10,899	14,506		14,392			14,392
Family & Consumer	5,396	3,062	7,191	5,801		7,068			7,068
Life Skills/PBIS	3,025	248	70			3,203			3,203
MSTC	15,565	9,224	24,135	5,761		6,415			6,415
PE	4,675		162	408		4,921			4,921
Math	19,599	570	7,452	2,550		15,267			15,267
Orchestra	9,025	14,065	17,973	2,444		7,561			7,561
Science	2,490			5,037		7,527			7,527
Social Studies	10,057		9,807	22		272			272
Speech Team		7,492	5,780			1,712			1,712
STLP	466					466			466
Tech Ed	10,092		8,543	5,672		7,221			7,221
Tech/Text	88,070	122,716	3,490		91,355	115,941			115,941
Graphic Arts	4,478		530			3,948			3,948
Yearbook	9,445	4,922	7,127			7,240			7,240
Incriminating Inc Magazine	1,214	403				1,617			1,617

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Paul Laurence Dunbar High School**

	Cash			(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
	Balances July 1, 2022	Receipts	Disbursements	To	From				
Lamplighter Newspaper	3,184	2,115	925	204		4,578			4,578
	260,845	164,821	138,280	49,486	104,796	232,076			232,076
<b>Accommodation:</b>									
Beta Club	1,072	1,847	1,380			1,539			1,539
Community Service Club	399				399				
Cultural Society	324	160				484			484
E=USE2	3,257					3,257			3,257
DECA/ Former FBCLA		949	806			143			143
Faculty Vending	193					193			193
Field Trip Funds	3,424					3,424			3,424
Drama Club	8,534	6,822	6,658		45	8,653			8,653
Dunbar Sci Olympiad Team	42	2,544	915	531		2,202			2,202
FCA	167					167			167
French NH Society	1,133	886	1,798			221			221
GSA	505	200				705			705
German Club/Honor Society	1,262	486	290			1,458			1,458
HOSA	22	300	322						
ED Rising		2,578	1,093		100	1,385			1,385
FCCLA	1,608	850	1,863	376		971			971
Junior Class	22,566	32,572	31,259			23,879			23,879
Leaders in the Making	15,959	16,846	16,494		6,634	9,677			9,677
National Honor Society	1,585	1,728	3,359	46					
Kick Club		720	382			338			338
Magic Closet	2,122	287	1,799			610			610
Natl Green Sch Society	1,810					1,810			1,810
Academic Team	719	4,388	4,982			125			125
Ping Pong Club	169					169			169
Pearl Girls	857					857			857
Robotics	22,125	143	2,684			19,584			19,584
Science NHS	1,528	240	790			978			978
Senior Class	4,182	16,794	12,895	500		8,581			8,581
SHPE	150	2,750	1,160			1,740			1,740
Spanish Ntl Honor Soc	1,634	200	253			1,581			1,581
STEM	131				131				
Student Council	9,091	51,914	43,822		10,750	6,433			6,433
Student Vending	1,899	116				2,015			2,015
Technology Club	2,680	13,240	13,167			2,753			2,753
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, 2023

Paul Laurence Dunbar High School

	Cash Balances			(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
	July 1, 2022	Receipts	Disbursements	To	From				
Youth in Government	691	4,047	3,601			1,137			1,137
	112,495	163,607	151,772	1,453	18,059	107,724			107,724
<b>Athletics:</b>									
Athletics		1,998	1,950	100		148			148
Archery	9,283	13,699	13,501		1,050	8,431			8,431
Bass Fishing	(99)			99					
Baseball	12,081	27,318	24,920		5,842	8,637			8,637
Dance Team	3,150		600	1,000		3,550			3,550
Bowling	1,870	662	1,558		50	924			924
Boys' Basketball	10,645	17,676	20,732	1,049		8,638			8,638
Cheerleaders	3,990	7,736	12,798	15,266		14,194			14,194
Middle Cheer		5,125	5,125						
Cross Country		1,719	1,344		100	275			275
Football	6,512	53,786	49,968		6,901	3,429			3,429
Girls' Basketball	11,403	5,453	2,784		2,803	11,269			11,269
Boys Golf	27	2,465	2,359			133			133
Girls Golf	205	2,299	2,226	1,000		1,278			1,278
Boys' Soccer	8,065	27,719	17,301		5,223	13,260			13,260
Girls' Soccer	2,894	21,580	2,475		3,672	18,327			18,327
Fastpitch/Softball	4,501	2,025	4,194		1,212	1,120			1,120
Swimming	1,493	2,252	5,623	2,000		122			122
Tennis	3,959	3,525	1,151			6,333			6,333
Track	6,799	6,611	3,306	2,330		12,434			12,434
Volleyball	8,532	33,204	19,266		14,503	7,967			7,967
Boys Volleyball	369	2,114	2,223	564		824			824
Wrestling	2,764	3,553	2,087		772	3,458			3,458
Boys Lacrosse	2,631	3,192	100		2,176	3,547			3,547
Girls Lacrosse	942	3,081	100		681	3,242			3,242
Athletic Trainers	5,246	50	5,489	5,200		5,007			5,007
Athletic Reserves	7,148	16,079	10,607		5,574	7,046			7,046
Athletic Insurance	631	8,380		1,615		10,626			10,626
General Athletics	4,955	26,450	13,216		15,799	2,390			2,390
	119,996	299,751	227,003	30,223	66,358	156,609			156,609
<b>Non-profit:</b>									
Arbiter Pay	45		56,560	49,326		(7,189)			(7,189)
BOE Sweep			58,833	58,833					
BOE/Sweep General				140		140			140
	45		115,393	108,299		(7,049)			(7,049)
Total	\$ 559,446	\$ 697,841	\$ 664,213	\$ 211,144	\$ 211,144	\$ 593,074	\$ -	\$ -	\$ 593,074

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, 2023

**Southside Center for Applied Technology**

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Accounts:									
General	\$ 29	\$ 859			\$ 826	\$ 62			\$ 62
Instruction		280			280				
Accommodation	25,260	20,642	\$ 20,392	\$ 7,500	19,500	13,510			13,510
Special Events	463	1,250	14,819	14,819	1,713				
Total	<u>\$ 25,752</u>	<u>\$ 23,031</u>	<u>\$ 35,211</u>	<u>\$ 22,319</u>	<u>\$ 22,319</u>	<u>\$ 13,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,572</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, 2023

**Success Academy**

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Accounts:									
General	\$ 565	\$ 1,411	\$ 1,203			\$ 773	\$ 59		\$ 832
Total	<u>\$ 565</u>	<u>\$ 1,411</u>	<u>\$ 1,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 773</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ 832</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, 2023

Tates Creek High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Fund
	Balances			To	From	Balances			Balances
Accounts:	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
<b>General:</b>									
General	\$ 6,598	\$ 32,748	\$ 6,643	\$ 2,952		\$ 35,655		\$ 7,181	\$ 28,474
PBIS	224				\$ 92	132			132
CD Investment	17,518			12,500		30,018			30,018
Energy Award	6,052	910	1,367		1,444	4,151			4,151
Transcripts	1,312	522				1,834			1,834
Interest	376	10,635	5,888		5,123				
Underclassmen Pict	864					864			864
Monk Scholarship	290					290			290
Gardner Scholarship	260			150		410			410
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				250		250			250
Tandy Memorial Fund	694				100	594			594
Lester/Jordan Scholarship	9,000	10,000			9,000	10,000			10,000
Parking Permits	1,350	2,725	4,095	45		25			25
Locks	953					953			953
AP Exams	5,274	2,456				7,730			7,730
PSAT	589					589			589
Pepsi Comm - Student	470	120	333			257	\$ 113		370
Pepsi Comm - Faculty	120	704	57			767	188		955
	53,444	62,320	18,383	15,897	17,259	96,019	301	7,181	89,139
<b>Instruction:</b>									
Culinary	990				990				
Commodore Corner	2,949					2,949			2,949
Hospitality	3,879	1,843		236		5,958			5,958
IB	24,873	37,455	37,151			25,177	45		25,132
Art	4,204	4,158	5,180			3,182	1,850		1,332
CAS	435					435			435
Chorus	265					265			265
Child Development	380					380			380
Band		5,242	128		250	4,864			4,864
Fashion & Int. Design									
PE	1,572					1,572			1,572
Humanities Class	956	103				1,059	84		975
Drama	16,616	86	800			15,902	40		15,862
World Language	1,457		10			1,447			1,447
Life Skills	3,832		521		1,574	1,737			1,737
English	415					415			415
Tech. Ed.	5,174	960				6,134			6,134
Orchestra	489	2,165	1,394			1,260			1,260

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District**

Year Ended June 30, 2023

**Tates Creek High School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
Library	266	149				415			415
	68,752	52,161	45,184	236	2,814	73,151		2,019	71,132
<b><u>Accommodation:</u></b>									
Academic Team	623	235	47			811			811
Junior Classical League	331	555	460			426			426
Pass	60					60			60
Beta Club	450	1,123	713			860	115		745
Compass	718	945				1,663			1,663
Key Club	452					452			452
Senior Trip	15,253	33,805	34,793	500		14,765			14,765
FBLA	451		230			221			221
FCCLA	166					166			166
Freshmen Academy	80	1,162	1,552	310					
Hero Club	125	200	46		26	253			253
International Club	261					261			261
HOSA	198	255	265			188			188
Playschool	42	495			243	294			294
Senior Class	868	316	251		82	851	8		843
National Honor Society	729	682	1,270			141			141
Young Democrats	90					90			90
Young Republicans	130					130			130
Science Club	573	221				794	72		722
Outdoor Club	587					587			587
Spanish Honor Society	382	120	228			274			274
Step Team	246		49			197			197
Speech Team	84					84			84
TSA	201	802	784			219			219
TC's Got Talent	1,175					1,175			1,175
Student Council	620	18,555	1,594		117	17,464	923		16,541
IB Grad Award	2,296		500			1,796			1,796
YSC	409					409			409
	27,600	59,471	42,782	810	468	44,631		1,118	43,513
<b><u>Special Events:</u></b>									
Special Events		300				300			300
Prom	10,374	13,588	17,676		1,505	4,781			4,781
	10,374	13,888	17,676		1,505	5,081			5,081

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2023

Tates Creek High School

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
<b><u>Athletics:</u></b>									
Athletics	38,488	69,219	38,745		49,843	19,119		575	18,544
Insurance	2,036					2,036			2,036
Esports			893	1,000		107			107
43rd District Baseball	388					388			388
Baseball	4,484	16,148	13,495		2,959	4,178		848	3,330
Bowling	510	6,547	5,644	1,140		2,553			2,553
Athletic Training	6,685		10,427	5,000		1,258			1,258
Archery	8,575	17,475	10,213		2,774	13,063		5,680	7,383
Dance Team	625	1,159	255		536	993			993
Middle School Basketball		2,685	2,198		270	217			217
Boys Basketball	8,482	12,750	16,997		1,638	2,597			2,597
Girls Basketball	665	11,268	463		5,085	6,385			6,385
Cheerleaders			2,829	4,279		1,450			1,450
Girls Lacrosse	478	1,405	111		1,330	442			442
Fishing	31	14				45			45
Boys Lacrosse	1,120	10,943	1,868		3,553	6,642		1,765	4,877
Track	2,664	20,388	6,753		2,177	14,122		5,237	8,885
Cross Country	2,032	6,354	3,291		377	4,718			4,718
Football	3,791	34,373	43,091	10,675		5,748		3,897	1,851
Golf	4,322	11,127	9,162		807	5,480		1,295	4,185
Intramurals	1,748					1,748			1,748
Boys Soccer	4,850	8,160	6,472		1,546	4,992			4,992
Girls Soccer	768	4,513	910		640	3,731		2,928	803
District Girls Soccer		2,995	495		857	1,643			1,643
Softball	981	4,578	235		2,400	2,924		34	2,890
Swim Team	2,321				1,215	1,106			1,106
Tennis	642	1,575	1,199		476	542			542
Unified Sports	258					258			258
Volleyball	664	9,662	4,828		3,536	1,962			1,962
Wrestling	22	9,316	50		6,701	2,587			2,587
Middle School Volleyball		1,386			240	1,146			1,146
Boys Volleyball	498	5,345	2,057			3,786			3,786
	98,128	269,385	182,681	22,094	88,960	117,966		22,259	95,707
<b><u>Non-profit:</u></b>									
Course Fees	149	8,496				8,645			8,645
Replacement Books		600				600			600
Sweep BOE	1,275	2,505	39,249	38,627		3,158			3,158
Arbitrpay			36,700	33,342		(3,358)			(3,358)
	1,424	11,601	75,949	71,969		9,045			9,045
Total	\$ 259,722	\$ 468,826	\$ 382,655	\$ 111,006	\$ 111,006	\$ 345,893	\$ 301	\$ 32,577	\$ 313,617

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, 2023

**Beaumont Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 7,873	\$ 15,184	\$ 8,992		\$ 1,377	\$ 12,688	\$ 25		\$ 12,713
Instruction	51,707	127,060	95,618		25,323	57,826	150		57,976
Special Events	64,486	80,904	67,082		18,092	60,216	\$ 3,000		57,216
Non-profit		359	\$ 45,151	\$ 44,792			4,569		4,569
Total	<u>\$ 124,066</u>	<u>\$ 223,507</u>	<u>\$ 216,843</u>	<u>\$ 44,792</u>	<u>\$ 44,792</u>	<u>\$ 130,730</u>	<u>\$ 4,744</u>	<u>\$ 3,000</u>	<u>\$ 132,474</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, 2023

**Bryan Station Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 5,109	\$ 4,310	\$ 3,348		\$ 816	\$ 5,255	\$ 50		\$ 5,305
Instruction	50,724	51,898	90,337		4	12,281			12,281
Accommodation	15,322	9,335	10,225	\$ 170		14,602			14,602
Athletics	20,725	42,473	37,830		7,950	17,418			17,418
Non-profit		205	8,805	8,600			6,700		6,700
Total	<u>\$ 91,880</u>	<u>\$ 108,221</u>	<u>\$ 150,545</u>	<u>\$ 8,770</u>	<u>\$ 8,770</u>	<u>\$ 49,556</u>	<u>\$ 6,750</u>	<u>\$ -</u>	<u>\$ 56,306</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, 2023

**Carter G. Woodson Academy**

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Accounts:									
General	\$ 1,549	\$ 2,400	\$ 2,520	\$ 1,136	\$ 1,091	\$ 1,474			\$ 1,474
Instruction	3,466	7,713	419		4,619	6,141			6,141
Accommodation	6,238	17,928	16,655	3,477		10,988			10,988
Special Events	167	8,046	3,167	330	3,852	1,524			1,524
Non-profit			4,619	4,619					
Total	<u>\$ 11,420</u>	<u>\$ 36,087</u>	<u>\$ 27,380</u>	<u>\$ 9,562</u>	<u>\$ 9,562</u>	<u>\$ 20,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,127</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, 2023

**Crawford Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 10,586	\$ 15,352	\$ 11,773	\$ 856	\$ 1,648	\$ 13,373	\$ 269	\$ 2,707	\$ 10,935
Instruction	29,424	40,056	38,405	3,196	4,796	29,475		1,383	28,092
Accommodation	9,078	14,351	8,657	375	51	15,096		2,690	12,406
Athletics	22,056	29,453	21,540	2,400	332	32,037		9,929	22,108
Non-profit			7,000			(7,000)			(7,000)
Total	<u>\$ 71,144</u>	<u>\$ 99,212</u>	<u>\$ 87,375</u>	<u>\$ 6,827</u>	<u>\$ 6,827</u>	<u>\$ 82,981</u>	<u>\$ 269</u>	<u>\$ 16,709</u>	<u>\$ 66,541</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, 2023

**Edythe J. Hayes Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 12,983	\$ 40,353	\$ 33,949	\$ 1,019	\$ 415	\$ 19,991	\$ 79		\$ 20,070
Instruction	53,099	176,561	160,623	25,898	31,831	63,104		\$ 1,827	61,277
Athletics	96,262	115,465	111,342	18,028	13,233	105,180		1,410	103,770
Non-profit	5,185	11,041	16,760	16,260	15,726				
Total	<u>\$ 167,529</u>	<u>\$ 343,420</u>	<u>\$ 322,674</u>	<u>\$ 61,205</u>	<u>\$ 61,205</u>	<u>\$ 188,275</u>	<u>\$ 79</u>	<u>\$ 3,237</u>	<u>\$ 185,117</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Jessie M. Clark Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 11,100	\$ 8,671	\$ 3,669		\$ 481	\$ 15,621			\$ 15,621
Instruction	48,052	116,477	101,732		11,146	51,651			51,651
Accommodation	5,845	8,820	7,965		1,318	5,382			5,382
Special Events	4,209	10,869	4,230		3,677	7,171			7,171
Athletics	46,649	99,049	89,091		2,535	54,072		\$ 52	54,020
Non-profit		9,711	28,868	\$ 23,018	3,861		\$ 1,405		1,405
Total	\$ 115,855	\$ 253,597	\$ 235,555	\$ 23,018	\$ 23,018	\$ 133,897	\$ 1,405	\$ 52	\$ 135,250

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

**Fayette County School District**

Year Ended June 30, 2023

**Leestown Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 12,982	\$ 17,576	\$ 6,619		\$ 4,118	\$ 19,821	\$ 327		\$ 20,148
Accommodation	36,526	166,050	127,145		31,040	44,391		\$ 47	44,344
Athletics	15,901	27,606	22,583		2,676	18,248			18,248
Non-profit	6,818	7,620	47,643	\$ 37,834		4,629			4,629
Total	<u>\$ 72,227</u>	<u>\$ 218,852</u>	<u>\$ 203,990</u>	<u>\$ 37,834</u>	<u>\$ 37,834</u>	<u>\$ 87,089</u>	<u>\$ 327</u>	<u>\$ 47</u>	<u>\$ 87,369</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Lexington Traditional Magnet School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 2,279	\$ 3,231	\$ 2,981	\$ 713	\$ 770	\$ 2,472	\$ 825		\$ 3,297
Accommodation	13,275	9,082	15,689	5,379	1,794	10,253	1,889		12,142
Special Events	2,245		1,579		390	276			276
Athletics	18,904	25,146	18,323	5,662	15,904	15,485			15,485
Non-profit		4,630	11,734	10,914	3,810				
Total	<u>\$ 36,703</u>	<u>\$ 42,089</u>	<u>\$ 50,306</u>	<u>\$ 22,668</u>	<u>\$ 22,668</u>	<u>\$ 28,486</u>	<u>\$ 2,714</u>	<u>\$ -</u>	<u>\$ 31,200</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, 2023

**Morton Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 26,651	\$ 36,523	\$ 17,868		\$ 16,872	\$ 28,434	\$ 600		\$ 29,034
Instruction	13,549	39,670	37,455	\$ 2,303	11,522	6,545			6,545
Accommodation	22,946	44,835	34,142		26,969	6,670	1,800		8,470
Special Events	2,537	12,773	11,074		3,722	514	100		614
Athletics	15,851	48,850	32,827	3,136	10,176	24,834			24,834
Non-profit	286		63,822	63,822		286	4,000		4,286
Total	\$ 81,820	\$ 182,651	\$ 197,188	\$ 69,261	\$ 69,261	\$ 67,283	\$ 6,500	\$ -	\$ 73,783

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, 2023

**School for the Creative and Performing Arts at Bluegrass**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
Accounts:	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
General	\$ 4,573	\$ 5,731	\$ 1,209	\$ 875	\$ 4,214	\$ 5,756	\$ 38		\$ 5,794
Instruction	29,659	63,760	50,117	808	18,422	25,688		\$ 300	25,388
Accommodation	1,423	838	1,465			796			796
Special Events	80,470	207,349	141,302	6,086	52,083	100,520	10		100,530
Non-profit			66,950	66,950					
Total	<u>\$ 116,125</u>	<u>\$ 277,678</u>	<u>\$ 261,043</u>	<u>\$ 74,719</u>	<u>\$ 74,719</u>	<u>\$ 132,760</u>	<u>\$ 48</u>	<u>\$ 300</u>	<u>\$ 132,508</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Southern Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 31,180	\$ 8,024	\$ 8,874			\$ 30,330	\$ 118		\$ 30,448
Instruction	67,774	102,172	109,446	\$ 14,043	\$ 2,314	72,229			72,229
Accommodation	10,260	17,179	16,566			10,873	\$ 400		10,473
Special Events	1,619	8,453	1,163		6,989	1,920			1,920
Athletics	50,269	55,145	50,980		432	54,002		46	53,956
Non-profit		12,208	6,125	6,125	10,433	1,775			1,775
Total	<u>\$ 161,102</u>	<u>\$ 203,181</u>	<u>\$ 193,154</u>	<u>\$ 20,168</u>	<u>\$ 20,168</u>	<u>\$ 171,129</u>	<u>\$ 118</u>	<u>\$ 446</u>	<u>\$ 170,801</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Tates Creek Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 2,929	\$ 7,961	\$ 1,708	\$ 5,453	\$ 5,085	\$ 9,550			\$ 9,550
Instruction	22,724	113,654	87,265	25	7,882	41,256			41,256
Accommodation	12,068	16,871	8,820		1,324	18,795			18,795
Athletics	25,414	82,307	59,665	500	8,261	40,295			40,295
Non-profit			16,574	16,574					
Total	<u>\$ 63,135</u>	<u>\$ 220,793</u>	<u>\$ 174,032</u>	<u>\$ 22,552</u>	<u>\$ 22,552</u>	<u>\$ 109,896</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,896</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, 2023

**Winburn Middle School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 10,828	\$ 4,241	\$ 7,190		\$ 1,530	\$ 6,349	\$ 150		\$ 6,499
Instruction	22,397	89,346	94,784	\$ 10,100		27,059			27,059
Accommodation	2,981	5,991	6,749	200		2,423			2,423
Athletics	15,938	27,808	19,097	200		24,849		\$ 4,195	20,654
Non-profit		8,970			8,970				
Total	<u>\$ 52,144</u>	<u>\$ 136,356</u>	<u>\$ 127,820</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 60,680</u>	<u>\$ 150</u>	<u>\$ 4,195</u>	<u>\$ 56,635</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Academy for Leadership at Millcreek Elementary**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 8,190	\$ 9,084	\$ 2,234	\$ 525	\$ 5,924	\$ 9,641	\$ 46		\$ 9,687
Instruction	4,466	22,156	28,903	5,614	215	3,118			3,118
Total	<u>\$ 12,656</u>	<u>\$ 31,240</u>	<u>\$ 31,137</u>	<u>\$ 6,139</u>	<u>\$ 6,139</u>	<u>\$ 12,759</u>	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ 12,805</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Arlington Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 6,844	\$ 1,716	\$ 596		\$ 1,475	\$ 6,489			\$ 6,489
Instruction	9,290	16,109	10,079		2,287	13,033			13,033
Accommodation	871	1,012	1,253			630			630
Special Events	2,903	12			2,434	481			481
Non-profit		240	6,436	\$ 6,196					
Total	<u>\$ 19,908</u>	<u>\$ 19,089</u>	<u>\$ 18,364</u>	<u>\$ 6,196</u>	<u>\$ 6,196</u>	<u>\$ 20,633</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,633</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Ashland Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 6,992	\$ 3,221	\$ 5,023	\$ 2,273	\$ 2,551	\$ 4,912			\$ 4,912
Instruction	5,887	17,016	17,719	2,853	4,849	3,188			3,188
Accommodation	1,148	13,853	13,933	1,396	414	2,050			2,050
Special Events	1,388	963				2,351			2,351
Non-profit	19,998	141,273	162,563	1,292					-
Total	<u>\$ 35,413</u>	<u>\$ 176,326</u>	<u>\$ 199,238</u>	<u>\$ 7,814</u>	<u>\$ 7,814</u>	<u>\$ 12,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,501</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, 2023

**Athens-Chilesburg Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 52,895	\$ 24,954	\$ 153	\$ 1,585	\$ 920	\$ 78,361			\$ 78,361
Instruction	34,879	60,997	43,582	370	7,561	45,103			45,103
Accommodation	8,018	766		293	1,852	7,225			7,225
Special Events	1,402	15,177	2,994		9,106	4,479			4,479
Non-profit			17,191	17,191					
Total	<u>\$ 97,194</u>	<u>\$ 101,894</u>	<u>\$ 63,920</u>	<u>\$ 19,439</u>	<u>\$ 19,439</u>	<u>\$ 135,168</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,168</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, 2023

**Booker T. Washington Academy**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 2,335	\$ 3,071	\$ 3,408		\$ 739	\$ 1,259	\$ 216		\$ 1,475
Instruction	1,868	9,355	9,569	\$ 31		1,685			1,685
Accommodation	1,352	692	1,950		94				
Special Events	3,807	3,070	2,030		272	4,575			4,575
Non-profit		3,000	1,939	1,074		2,135			2,135
Total	<u>\$ 9,362</u>	<u>\$ 19,188</u>	<u>\$ 18,896</u>	<u>\$ 1,105</u>	<u>\$ 1,105</u>	<u>\$ 9,654</u>	<u>\$ 216</u>	<u>\$ -</u>	<u>\$ 9,870</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Breckinridge Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 4,532	\$ 5,211	\$ 4,687			\$ 5,056	\$ 61		\$ 5,117
Instruction	216	204				420			420
Accommodation	11,053	12,116	22,075	\$ 4,772		5,866	6,854		12,720
Special Events	840	200	222			818			818
Non-profit	5,386	60,258	46,092	5,552	\$ 10,324	14,780			14,780
Total	<u>\$ 22,027</u>	<u>\$ 77,989</u>	<u>\$ 73,076</u>	<u>\$ 10,324</u>	<u>\$ 10,324</u>	<u>\$ 26,940</u>	<u>\$ 6,915</u>	<u>\$ -</u>	<u>\$ 33,855</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Brenda Cowan Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 61,830	\$ 56,871	\$ 15,708		\$ 14,448	\$ 88,545	\$ 80	\$ 1,125	\$ 87,500
Instruction	15,999	50,992	36,784		19,401	10,806			10,806
Accommodation	1,030	10,474	8,809		297	2,398			2,398
Non-profit			34,146	\$ 34,146					
Total	<u>\$ 78,859</u>	<u>\$ 118,337</u>	<u>\$ 95,447</u>	<u>\$ 34,146</u>	<u>\$ 34,146</u>	<u>\$ 101,749</u>	<u>\$ 80</u>	<u>\$ 1,125</u>	<u>\$ 100,704</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Cardinal Valley Elementary School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
Accounts:	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
General	\$ 9,210	\$ 5,143	\$ 567		\$ 2,812	\$ 10,974	\$ 165		\$ 11,139
Instruction	20,006	23,170	28,372	\$ 10,776		25,580			25,580
Accommodation	3,432	2,166	3,274	208		2,532			2,532
Special Events	3,844	2,795	1,721		4,773	145			145
Non-profit		9,066	5,667	5,667	9,066				
Total	<u>\$ 36,492</u>	<u>\$ 42,340</u>	<u>\$ 39,601</u>	<u>\$ 16,651</u>	<u>\$ 16,651</u>	<u>\$ 39,231</u>	<u>\$ 165</u>	<u>\$ -</u>	<u>\$ 39,396</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Carter G. Preparatory Academy**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 2,748	\$ 7,352	\$ 2,516	\$ 5,158	\$ 5,158	\$ 7,584			\$ 7,584
Total	<u>\$ 2,748</u>	<u>\$ 7,352</u>	<u>\$ 2,516</u>	<u>\$ 5,158</u>	<u>\$ 5,158</u>	<u>\$ 7,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,584</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Cassidy Elementary School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
Accounts:	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
General	\$ 10,119	\$ 4,813	\$ 1,974	\$ 2,394	\$ 3,997	\$ 11,355			\$ 11,355
Instruction	22,450	57,691	47,052	320	5,214	28,195			28,195
Accommodation	16,138	47,843			62,471	1,510			1,510
Special Events		1,748			1,748				
Non-profit	30	233,029	303,656	70,716		119			119
Total	<u>\$ 48,737</u>	<u>\$ 345,124</u>	<u>\$ 352,682</u>	<u>\$ 73,430</u>	<u>\$ 73,430</u>	<u>\$ 41,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,179</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Clays Mill Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 20,814	\$ 10,219	\$ 4,444			\$ 26,589			\$ 26,589
Instruction	11,791	31,187	37,654			5,324			5,324
Accommodation	864	1,328	555			1,637			1,637
Special Events	16,921	3,023	2,823			17,121			17,121
Non-profit	1,885	421,297	393,650			29,532			29,532
Total	<u>\$ 52,275</u>	<u>\$ 467,054</u>	<u>\$ 439,126</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,203</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Coventry Oak Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 18,718	\$ 20,609	\$ 13,462		\$ 198	\$ 25,667		\$ 647	\$ 25,020
Instruction	9,599	18,327	16,693		2,624	8,609		1,024	7,585
Special Events	2,082	20,146	16,625		4,233	1,370			1,370
Non-profit		3,137	9,530	\$ 7,617	562	662			662
Total	<u>\$ 30,399</u>	<u>\$ 62,219</u>	<u>\$ 56,310</u>	<u>\$ 7,617</u>	<u>\$ 7,617</u>	<u>\$ 36,308</u>	<u>\$ -</u>	<u>\$ 1,671</u>	<u>\$ 34,637</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Deep Springs Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 1,688	\$ 2,361	\$ 999			\$ 3,050			\$ 3,050
Instruction	3,006	21,290	15,178			9,118			9,118
Accommodation	4,010	12,966	10,711			6,265			6,265
Miscellaneous	1,784	1,005	1,613			1,176			1,176
Non-profit		43,581	43,581						
Total	<u>\$ 10,488</u>	<u>\$ 81,203</u>	<u>\$ 72,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,609</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Dixie Magnet**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 14,946	\$ 47,724	\$ 45,691	\$ 506	\$ 3,567	\$ 13,918	\$ 100		\$ 14,018
Instruction	6,701	207,782	215,779	6,672	3,611	1,765	4,828		6,593
Miscellaneous		367				367			367
Total	\$ 21,647	\$ 255,873	\$ 261,470	\$ 7,178	\$ 7,178	\$ 16,050	\$ 4,928	\$ -	\$ 20,978

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

**Fayette County School District**

Year Ended June 30, 2023

**Garden Springs Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 15,140	\$ 5,535	\$ 1,727		\$ 197	\$ 18,751	\$ 178		\$ 18,929
Instruction	10,158	71,100	66,532	\$ 197		14,923		\$ 1,408	13,515
Accommodation	2,514	9,156	8,057			3,613			3,613
Special Events	756	1,110	1,455			411			411
Non-profit	428	86	19			495			495
Miscellaneous	377	206,383	205,773			987			987
Total	<u>\$ 29,373</u>	<u>\$ 293,370</u>	<u>\$ 283,563</u>	<u>\$ 197</u>	<u>\$ 197</u>	<u>\$ 39,180</u>	<u>\$ 178</u>	<u>\$ 1,408</u>	<u>\$ 37,950</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Garrett Morgan Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 7,084	\$ 2,422	\$ 1,615	\$ 213		\$ 8,104	\$ 119		\$ 8,223
Instruction	25,407	76,443	56,566	3,332		48,616			48,616
Special Events	11,172	6,072	4,253		\$ 12	12,979			12,979
Non-Profit	218	3,315			3,533				
Total	<u>\$ 43,881</u>	<u>\$ 88,252</u>	<u>\$ 62,434</u>	<u>\$ 3,545</u>	<u>\$ 3,545</u>	<u>\$ 69,699</u>	<u>\$ 119</u>	<u>\$ -</u>	<u>\$ 69,818</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Glendover Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 37,135	\$ 25,152	\$ 6,322		\$ 4,570	\$ 51,395	\$ 6,540		\$ 57,935
Instruction	2,200	15,515	16,711	\$ 5,058		6,062			6,062
Accommodation	7,547	11,300	6,555		6,131	6,161			6,161
Non-Profit		351	5,994	5,994	351				
Total	<u>\$ 46,882</u>	<u>\$ 52,318</u>	<u>\$ 35,582</u>	<u>\$ 11,052</u>	<u>\$ 11,052</u>	<u>\$ 63,618</u>	<u>\$ 6,540</u>	<u>\$ -</u>	<u>\$ 70,158</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Harrison Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 2,402	\$ 12,231	\$ 6,706	\$ 1,222	\$ 7,042	\$ 2,107	\$ 776	\$ 204	\$ 2,679
Instruction	5,707	5,750	4,178		1,993	5,286			5,286
Accommodation	760	1,580	1,751			589			589
Special Events	1,181	1,541	2,051		174	497			497
Miscellaneous	2,729	3,983	13,361	9,790	1,803	1,338			1,338
Total	<u>\$ 12,779</u>	<u>\$ 25,085</u>	<u>\$ 28,047</u>	<u>\$ 11,012</u>	<u>\$ 11,012</u>	<u>\$ 9,817</u>	<u>\$ 776</u>	<u>\$ 204</u>	<u>\$ 10,389</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**James Lane Allen Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 14,997	\$ 18,609	\$ 10,986	\$ 486		\$ 23,106	\$ 36		\$ 23,142
Instruction	13,373	12,872	15,548	2,412		13,109			13,109
Accommodation	1,831	560	1,721		\$ 12	658			658
Special Events	2,755	1,762				4,517			4,517
Non-profit		8,211			2,886	5,325			5,325
Total	<u>\$ 32,956</u>	<u>\$ 42,014</u>	<u>\$ 28,255</u>	<u>\$ 2,898</u>	<u>\$ 2,898</u>	<u>\$ 46,715</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 46,751</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Julius Marks Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 20,440	\$ 9,391	\$ 4,336	\$ 438	\$ 3,870	\$ 22,063	\$ 35		\$ 22,098
Instruction	18,191	15,636	21,791	2,183	2,621	11,598			11,598
Accommodation	1,627	7,536	3,889			5,274			5,274
Special Events		18,476	22,346	3,870			291		291
Total	<u>\$ 40,258</u>	<u>\$ 51,039</u>	<u>\$ 52,362</u>	<u>\$ 6,491</u>	<u>\$ 6,491</u>	<u>\$ 38,935</u>	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ 39,261</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Lansdowne Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 23,120	\$ 7,348	\$ 7,966	\$ 1,066	\$ 2,465	\$ 21,103	\$ 295		\$ 21,398
Instruction	3,662	21,208	22,262	6,832		9,440			9,440
Miscellaneous	471	221,276	216,293		5,433	21	488		509
Total	<u>\$ 27,253</u>	<u>\$ 249,832</u>	<u>\$ 246,521</u>	<u>\$ 7,898</u>	<u>\$ 7,898</u>	<u>\$ 30,564</u>	<u>\$ 783</u>	<u>\$ -</u>	<u>\$ 31,347</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Liberty Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 11,030	\$ 24,378	\$ 2,475			\$ 32,933	\$ 77		\$ 33,010
Instruction	20,551	13,263	8,189			25,625			25,625
Accommodation	607	11,610	11,609			608			608
Special Events		325,904	300,669	\$ 39,609	\$ 39,609	25,235	77		25,312
Total	<u>\$ 32,188</u>	<u>\$ 375,155</u>	<u>\$ 322,942</u>	<u>\$ 39,609</u>	<u>\$ 39,609</u>	<u>\$ 84,401</u>	<u>\$ 154</u>	<u>\$ -</u>	<u>\$ 84,555</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Locust Trace AgriScience Farm**

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2022			To	From	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Accounts:									
General	\$ 13,122	\$ 23,102	\$ 19,520		\$ 891	\$ 15,813	\$ 8		\$ 15,821
Instruction	59,777	88,032	89,634	\$ 21		58,196		\$ 5,818	52,378
Nonprofit			870	870					
Total	<u>\$ 72,899</u>	<u>\$ 111,134</u>	<u>\$ 110,024</u>	<u>\$ 891</u>	<u>\$ 891</u>	<u>\$ 74,009</u>	<u>\$ 8</u>	<u>\$ 5,818</u>	<u>\$ 68,199</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Mary Todd Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 2,487	\$ 1,353	\$ 363		\$ 488	\$ 2,989			\$ 2,989
Instruction	4,284	9,549	10,735		1,287	1,811			1,811
Special Events	<u>2,291</u>	<u>4,389</u>	<u>7,441</u>	\$ 1,775		<u>1,014</u>			<u>1,014</u>
Total	<u>\$ 9,062</u>	<u>\$ 15,291</u>	<u>\$ 18,539</u>	<u>\$ 1,775</u>	<u>\$ 1,775</u>	<u>\$ 5,814</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,814</u>

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

**Fayette County School District**

Year Ended June 30, 2023

**Maxwell Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 43,253	\$ 69,566	\$ 6,837	\$ 939	\$ 121	\$ 106,800	\$ 44,751		\$ 151,551
Instruction	6,372	35,282	32,964	876	876	8,690		\$ 540	8,150
Special Events	818	811			818	811			811
Non-profit	(2,113)	2,113							
Total	<u>\$ 48,330</u>	<u>\$ 107,772</u>	<u>\$ 39,801</u>	<u>\$ 1,815</u>	<u>\$ 1,815</u>	<u>\$ 116,301</u>	<u>\$ 44,751</u>	<u>\$ 540</u>	<u>\$ 160,512</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, 2023

**Meadowthorpe Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 7,081	\$ 4,005	\$ 513			\$ 10,573			\$ 10,573
Instruction	12,006	42,025	43,839	\$ 942		11,134			11,134
Special Events	19,795	40,524	30,760		\$ 942	28,617			28,617
Non-profit		123,524	110,451			13,073			13,073
Total	<u>\$ 38,882</u>	<u>\$ 210,078</u>	<u>\$ 185,563</u>	<u>\$ 942</u>	<u>\$ 942</u>	<u>\$ 63,397</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,397</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, 2023

**Northern Elementary School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
Accounts:	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
General	\$ 6,202	\$ 2,706	\$ 1,104		\$ 359	\$ 7,445	\$ 22		\$ 7,467
Instruction	7,698	11,423	12,029	\$ 2,333	1,260	8,165		\$ 300	7,865
Accommodation	4,078	3,168	1,511		1,848	3,887			3,887
Special Events	4,859		355		126	4,378			4,378
Non-profit		325	1,835	1,260		(250)			(250)
Total	<u>\$ 22,837</u>	<u>\$ 17,622</u>	<u>\$ 16,834</u>	<u>\$ 3,593</u>	<u>\$ 3,593</u>	<u>\$ 23,625</u>	<u>\$ 22</u>	<u>\$ 300</u>	<u>\$ 23,347</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, 2023

**Picadome Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 21,411	\$ 11,258	\$ 1,048	\$ 1,982	\$ 8,401	\$ 25,202			\$ 25,202
Instruction	3,740	18,083	21,622	5,120	3,666	1,655			1,655
Special Events	277	2,707	2,122		564	298			298
Non-profit		136,001	140,248	5,529		1,282			1,282
Total	<u>\$ 25,428</u>	<u>\$ 168,049</u>	<u>\$ 165,040</u>	<u>\$ 12,631</u>	<u>\$ 12,631</u>	<u>\$ 28,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,437</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, 2023

**Rise STEM Academy for girls**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2022			To	From	Balances June 30, 2023	Receivable June 30, 2023	Payable June 30, 2023	Groups June 30, 2023
Accounts:									
General	\$ 4,237	\$ 37,242	\$ 21,977	\$ 17,300	\$ 17,300	\$ 19,502	\$ 21,151		\$ 40,653
Instruction		860	460			400			400
Total	<u>\$ 4,237</u>	<u>\$ 38,102</u>	<u>\$ 22,437</u>	<u>\$ 17,300</u>	<u>\$ 17,300</u>	<u>\$ 19,902</u>	<u>\$ 21,151</u>	<u>\$ -</u>	<u>\$ 41,053</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, 2023

**Rosa Parks Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 6,651	\$ 15,307	\$ 7,793	\$ 1,680		\$ 15,845			\$ 15,845
Instruction	22,222	84,075	69,572		\$ 895	35,830			35,830
Non-profit		353,515	355,841	2,326					
Special Events	45,978	159,344	127,386		3,111	74,825			74,825
Total	<u>\$ 74,851</u>	<u>\$ 612,241</u>	<u>\$ 560,592</u>	<u>\$ 4,006</u>	<u>\$ 4,006</u>	<u>\$ 126,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,500</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, 2023

**Russell Cave Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 5,087	\$ 32	\$ 2,099		\$ 320	\$ 2,700	\$ 62		\$ 2,762
Instruction	6,228	6,548	6,517		480	5,779			5,779
Special Events	1,952	3,851	3,288	\$ 298	363	2,450			2,450
Non-profit		1,054	1,919	865			833		833
Total	<u>\$ 13,267</u>	<u>\$ 11,485</u>	<u>\$ 13,823</u>	<u>\$ 1,163</u>	<u>\$ 1,163</u>	<u>\$ 10,929</u>	<u>\$ 895</u>	<u>\$ -</u>	<u>\$ 11,824</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, 2023

**Sandersville Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 9,599	\$ 12,757	\$ 3,645	\$ 2,059	\$ 2,581	\$ 18,189	\$ 181		\$ 18,370
Instruction	19,463	30,323	24,217	522	1,350	24,741			24,741
Special Events	14,253		(30)			14,283			14,283
Non-profit	178	202,889	203,813	1,350		604			604
Total	<u>\$ 43,493</u>	<u>\$ 245,969</u>	<u>\$ 231,645</u>	<u>\$ 3,931</u>	<u>\$ 3,931</u>	<u>\$ 57,817</u>	<u>\$ 181</u>	<u>\$ -</u>	<u>\$ 57,998</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, 2023

**Southern Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 10,968	\$ 6,442	\$ 5,653		\$ 2,032	\$ 9,725			\$ 9,725
Instruction	17,857	8,375	11,303	\$ 6,537	3,605	17,861			17,861
Special Events	2,978	109,051	120,388			(8,359)			(8,359)
Non-profit	118	5,622			900	4,840			4,840
Total	<u>\$ 31,921</u>	<u>\$ 129,490</u>	<u>\$ 137,344</u>	<u>\$ 6,537</u>	<u>\$ 6,537</u>	<u>\$ 24,067</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,067</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, 2023

**Squires Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 34,304	\$ 22,075	\$ 1,852		\$ 28,354	\$ 26,173	\$ 950		\$ 27,123
Instruction	15,191	10,310	10,138		4,585	10,778			10,778
Non-profit	3,181	90,873	123,644	\$ 32,939		3,349			3,349
Total	\$ 52,676	\$ 123,258	\$ 135,634	\$ 32,939	\$ 32,939	\$ 40,300	\$ 950	\$ -	\$ 41,250

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, 2023

**STEAM Academy**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 11,649	\$ 31,295	\$ 29,889	\$ 646	\$ 2,478	\$ 11,223	\$ 100		\$ 11,323
Instruction	9,145	15,785	13,708		30	11,192			11,192
Accommodation	6,639	25,383	29,647	3,654	1,797	4,232			4,232
Non-profit		9,369	9,374	5					
Total	<u>\$ 27,433</u>	<u>\$ 81,832</u>	<u>\$ 82,618</u>	<u>\$ 4,305</u>	<u>\$ 4,305</u>	<u>\$ 26,647</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 26,747</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, 2023

**Stonewall Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 15,322	\$ 5,416	\$ 5,630	\$ 4,576	\$ 7,704	\$ 11,980	\$ 37		\$ 12,017
Instruction	1,426	20,115	19,621		117	1,803			1,803
Accommodation	25,248	40,722	20,264		2,467	43,239			43,239
Non-profit			5,712	5,712					
Total	<u>\$ 41,996</u>	<u>\$ 66,253</u>	<u>\$ 51,227</u>	<u>\$ 10,288</u>	<u>\$ 10,288</u>	<u>\$ 57,022</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 57,059</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, 2023

**Tates Creek Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 7,064	\$ 8,513	\$ 5,229		\$ 3,694	\$ 6,654			\$ 6,654
Instruction	4,625	12,328	13,153		1,343	2,457	\$ 99		2,358
Accommodation	1,191	4,702	2,552			3,341			3,341
Non-profit		143,122	141,379	\$ 5,037		6,780	\$ 1,166	6,748	1,198
Total	\$ 12,880	\$ 168,665	\$ 162,313	\$ 5,037	\$ 5,037	\$ 19,232	\$ 1,166	\$ 6,847	\$ 13,551

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, 2023

**Veterans Park Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 1,267	\$ 21,872	\$ 17,331	\$ 2,247	\$ 170	\$ 7,885			\$ 7,885
Instruction	12,042	43,919	36,342	791	3,299	17,111			17,111
Non-profit		216,289	214,135	3,215	2,784	2,585			2,585
Total	<u>\$ 13,309</u>	<u>\$ 282,080</u>	<u>\$ 267,808</u>	<u>\$ 6,253</u>	<u>\$ 6,253</u>	<u>\$ 27,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,581</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, 2023

**Wellington Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 4,160	\$ 16,401	\$ 18,464	\$ 5,945		\$ 8,042			\$ 8,042
Instruction	13,681	18,323	17,503		\$ 13,548	953			953
Accommodation	3,174	967	1,090		3,049	2			2
Non-profit		247,588	258,062	11,952	1,300	178			178
Total	<u>\$ 21,015</u>	<u>\$ 283,279</u>	<u>\$ 295,119</u>	<u>\$ 17,897</u>	<u>\$ 17,897</u>	<u>\$ 9,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,175</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, 2023

**William Wells Brown Elementary School**

	Cash Balances July 1, 2022	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2023	Accounts Receivable June 30, 2023	Accounts Payable June 30, 2023	Due to Student Groups June 30, 2023
				To	From				
Accounts:									
General	\$ 1,821	\$ 31,150	\$ 29,363		\$ 1,722	\$ 1,886	\$ 213		\$ 2,099
Instruction	2,075	4,691	4,644		460	1,662			1,662
Accommodation	436		150		286				
Non-profit	820	500	3,955	\$ 2,759	124				
Special Events	167	2,500	2,418		167	82			82
Total	<u>\$ 5,319</u>	<u>\$ 38,841</u>	<u>\$ 40,530</u>	<u>\$ 2,759</u>	<u>\$ 2,759</u>	<u>\$ 3,630</u>	<u>\$ 213</u>	<u>\$ -</u>	<u>\$ 3,843</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, 2023

**Yates Elementary School**

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
Accounts:	July 1, 2022					June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
General	\$ 4,699	\$ 3,352	\$ 2,756	\$ 162	\$ 1,919	\$ 3,538	\$ 601	\$ 500	\$ 3,639
Instruction	8,846	6,230	10,222	1,695		6,549			6,549
Accommodation	7,186	2,708	2,859	95	33	7,097	336	500	6,933
Total	\$ 20,731	\$ 12,290	\$ 15,837	\$ 1,952	\$ 1,952	\$ 17,184	\$ 937	\$ 1,000	\$ 17,121

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, 2023, 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, 2023.

**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  
November 15, 2023