

Financial Statements and
Related Information

**Fayette County School District
School Activity Funds**

June 30, 2024

Financial Statements and Related Information

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School Activity Funds**

June 30, 2024

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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, 2024, 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 combined 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, 2024 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"), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Kentucky Public School Districts' Audit Contract and Requirement prescribed by the Kentucky State Commission for School District Audits. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined 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 Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined 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 Combined 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 these combined financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements 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 GAAS, 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, 2024 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.

LBMC, PC

Louisville, Kentucky
November 14, 2024

Management's Discussion and Analysis

Fayette County School District School Activity Funds

June 30, 2024

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, 2024. 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 \$5,995,197 at June 30, 2024, compared to \$5,628,255 of total assets in the prior year, which reflects an increase of \$366,942. At June 30, 2024, total assets consist of primarily of cash totaling \$5,865,754, compared to June 30, 2023 which reflected cash of \$5,502,898. This increase in cash and temporary cash investments was primarily due to the excess of cash receipts over cash disbursements by approximately \$255,869 during the fiscal year ended June 30, 2024. Total liabilities of all Activity Funds amounted to \$5,995,197 at June 30, 2024, compared to total liabilities of \$5,628,255 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 \$12,127,141 during the fiscal year ended June 30, 2024 compared to \$11,927,350 of cash receipts in the prior year, which reflects an increase of \$1,239,388. Disbursements by the Activity Funds amounted to \$11,871,272 and \$11,348,118 during the fiscal years ended June 30, 2024 and 2023, respectively.

Management's Discussion and Analysis--Continued

**Fayette County School District
School Activity Funds**

June 30, 2024

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.

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, Executive Director of Financial Accounting and Benefit 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, 2024

Assets

Cash	\$ 5,864,989
Accounts receivable	<u>132,463</u>
Total Assets	<u>\$ 5,997,452</u>

Liabilities

Accounts payable	\$ 117,759
Due to student groups	<u>5,879,693</u>
Total Liabilities	<u>\$ 5,997,452</u>

See Notes to the Combined Statement of Fiduciary Net Position

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

Fayette County School District
School Activity Funds

Year Ended June 30, 2024

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General	\$ 1,367,855	\$ 1,549,018	\$ 834,954	\$ 355,172	\$ 865,903	\$ 1,571,188	\$ 86,496	\$ 32,538	\$ 1,625,146
Instruction	1,627,639	2,840,624	2,464,293	237,745	751,376	1,490,339	13,528	6,287	1,497,580
Accommodation	735,708	1,376,416	1,020,858	121,708	307,084	905,890	7,682	7,151	906,421
Special Events	426,272	697,734	665,505	20,124	213,592	265,033	2,442	2,336	265,139
Athletics	1,124,844	2,348,244	1,667,752	149,084	619,032	1,335,388		62,667	1,272,721
Non-profit	139,589	3,066,136	4,982,890	2,359,543	514,433	67,945	20,422	6,780	81,587
Miscellaneous	85,325	263,548	147,711	29,516	1,472	229,206	1,893		231,099
Total	\$ 5,507,232	\$ 12,141,720	\$ 11,783,963	\$ 3,272,892	\$ 3,272,892	\$ 5,864,989	\$ 132,463	\$ 117,759	\$ 5,879,693

See Independent Auditors' Report

Notes to Combined Financial Statements

**Fayette County School District
School Activity Funds**

June 30, 2024

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 14, 2024, the date the financial statement was available to be issued.

**Fayette County School District
School Activity Funds**

June 30, 2024

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--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, 2024

Bryan Station High School

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Due to Student Groups
	Balances			To	From	Balances			
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General:									
General	\$ 91	\$ 8,489	\$ 29,291	\$ 28,896		\$ 8,185			\$ 8,185
Parking Fees	845	90	99			836			836
Interest	4,357	12,083	10,591		\$ 3,900	1,949			1,949
Energy/Go Green/See KY	2,571	820			2,800	591			591
Spanish IMM HS 12-13	3,853	4,720	5,453			3,120			3,120
	11,717	26,202	45,434	28,896	6,700	14,681			14,681
Instruction:									
IT Academy	93	3,520	233			3,380			3,380
Station Arts	3,303	972	3,350			925			925
Black Student Union	1,558	788	1,231			1,115			1,115
STLP	735	1,509	1,213		602	429			429
Technology Dept.	3,142	4,883	3,190			4,835			4,835
Dance Class	486					486			486
Counseling	22,662	11,139	17,888		125	15,788			15,788
School Pic/Yearbook	5,580	1,636	598		1,859	4,759			4,759
Ambassadors	125		125						
Drama	9,829	9,694	10,699		3,891	4,933			4,933
Educator's Rising	4,167		2,325			1,842			1,842
mNA / MED	54	120		88		262			262
HOSA-Health Occupation	48	704				752			752
Art McGill	(139)	1,535	3,090	2,140		446			446
Library	2,809	518	99			3,228			3,228
Piano/Keyboarding	615	250				865			865
Culinary - I - Baker		30	250	220					
Art - A.Davis	5,000		2,450		395	2,155			2,155
Art - Brice	1,228		264		165	799			799
Band	907	3,579	4,849	364		1			1
Chorus	708	660	2,125	737		(20)			(20)
Culinary Arts Fuqua	32					32			32
Orchestra	6,982	2,892	5,586	875		5,163			5,163
Technology Student Asso	368	14,063	9,814		1,645	2,972			2,972
Engineering/TSA	1,450	2,350	1,745		1,239	816			816
Music - Guitar	128	445				573			573
Schentrup - Art	120					120			120
Station Studios	526					326			326
YClub/KUNA	118					118			118
Defender Café-Fuqua	526	1,499	1,655	455		825			825

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Bryan Station High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Due to Student Groups
	Balances			To	From	Balances			
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
FCCLA	2,486					2,486			2,486
Science	1,528					1,528			1,528
Spec.Educ.	687		130			557			557
Beta Club	76	1,888	1,850			114			114
FBLA Club	780		154			626			626
National Honor Society	803		3,620	2,819		2			2
Coffee Cart	671		71			600			600
	80,191	64,674	78,604	7,698	10,121	63,838			63,838
Accommodation:									
Latin X Student Union		1,204	1,514	349		39			39
Latin Dance Club	1,032	1,046	2,380	410		108			108
YSC	1,856	100	524		78	1,354			1,354
Dance Blue		1,032			67	965			965
JAG		694	300		394				
Junior Class	1,965	18,469	14,770		965	4,699			4,699
Project Transition	3,609				169	3,440			3,440
R.O.T.C.	10,751	18,283	17,073		6,942	5,019			5,019
Spanish Honor Society	1,555	625				2,180			2,180
Student Council	374	309	1,000	492		175			175
GSA Gender Sexuality Alli	677					677			677
Anime Club	33					33			33
Debate Team	407	157	280			284			284
ACT Club	(13)			63		50			50
Medical Academy	(169)	418	1,232	1,313		330			330
Freshman Academy			392	500		108			108
Engineering Academy			237	500		263			263
Leadership Academy	3,826	30	325			3,531			3,531
	25,903	42,367	40,027	3,627	8,615	23,255			23,255
Special Events:									
Pepsi-Students	130					130			130
Pepsi-Staff		962	1,811	1,206		357			357
	130	962	1,811	1,206		487			487

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Bryan Station High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
<u>Athletics:</u>									
Athletic Fund	2,459	50,395	26,997		18,710	7,147			7,147
Start Up Cash	1,700					1,700			1,700
Insurance/Drug Testing	3,475	1,702		9,760		14,937			14,937
Baseball		4,810	719		3,074	1,017			1,017
Boys' Basketball		40,107	18,562		18,875	2,670			2,670
Girls' Basketball	1,222	7,098	11,119	2,887		88			88
Cheer Squad	5,129	7,925	12,098		131	825			825
Dance Team	942				175	767			767
Cross Country	1,055				535	520			520
Boys Lacrosse		2,222	770		1,855	(403)			(403)
Girls Lacrosse	653	809			620	842			842
Football	3,564	92,329	82,638		13,239	16			16
Golf	727		290	100		537			537
Bowling	3,222	5,002	5,147	677		3,754			3,754
Boys' Soccer	1,618	6,379	1,225		3,220	3,552			3,552
Girls' Soccer	2,559	7,603	860		6,443	2,859			2,859
Softball	2,800	10,589	5,146		2,680	5,563			5,563
Swim/Dive Teams	4,375	5,419	9,500	2,225		2,519			2,519
Tennis		3,971	2,249		1,427	295			295
Track		24,812	14,557		53	10,202			10,202
Bass Club	590	3,003	3,594	100		99			99
Volleyball	5,325	25,970	16,913		4,715	9,667			9,667
Wrestling	576	6,527	2,205		2,459	2,439			2,439
Esports				13		13			13
Archery	2,128	1,375	2,548		700	255			255
Sports Medicine	2,784		5,810	5,000		1,974			1,974
	46,903	308,047	222,947	20,762	78,911	73,854			73,854
<u>Non-profit:</u>									
Instructional Fees	22,258	22,407	5,453		28,581	10,631			10,631
Sweep Boe			39,054	39,054					
Senior Accountant		7,192	6,916			276			276
Mariachi		6,356	6,100			256			256
Avid		300				300			300
Middle School Track		1,496	748		748				
Arbiterpay		6,887	37,500	32,433		1,820			1,820
	22,258	44,638	95,771	71,487	29,329	13,283			13,283
Total	\$ 187,102	\$ 486,890	\$ 484,594	\$ 133,676	\$ 133,676	\$ 189,398	\$ -	\$ -	\$ 189,398

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Eastside Center for Applied Technology

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	108128 Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 67,942	\$ 41,798	\$ 6,612	\$ 3,213	\$ 20,713	\$ 85,628	\$ 500		\$ 86,128
Accommodation	36,045	21,530	30,192	7,800		35,183	6,855		42,038
Miscellaneous			9,700	9,700					
Total	<u>\$ 103,987</u>	<u>\$ 63,328</u>	<u>\$ 46,504</u>	<u>\$ 20,713</u>	<u>\$ 20,713</u>	<u>\$ 120,811</u>	<u>\$ 7,355</u>	<u>\$ -</u>	<u>\$ 128,166</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2024

Frederick Douglass High School

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024
General:								
General	\$ 1,877	\$ 766	\$ 894		\$ 1,350	\$ 399		\$ 399
Cash Banks	(1,950)					(1,950)		(1,950)
Parking Passes	7,865	3,070			10,805	130		130
Student ID Badges	214	1,647	720			1,141		1,141
Cabinet Checks	149					149		149
Chromebook Damage Fees	1,416	290				1,706		1,706
Facilities Maintenance	150		100	\$ 10,805		10,855		10,855
Interest Income	12,190	25,512	15,222		1,334	21,146		21,146
Teaching and Learning		322				322		322
Freshman Academy	2,060	6,823	13,686	5,416		613		613
Professional Academy	63	93	3,756	3,638		38		38
Health Academy	1,208		1,318	5,000		4,890		4,890
Technology Academy	960	1,105	4,501	5,000		2,564		2,564
The Stable		1,970	356		1,502	112		112
Staff Vending	965	1,577	1,976			566		566
Student Vending	10					10		10
Energy Award	2,373	400	1,284	850		2,339		2,339
Pickleball		201	164	174		211		211
Piano Lab		540				540		540
AdvanceKY		1,695				1,695		1,695
School Store	2,514					2,514		2,514
	32,064	46,011	43,977	30,883	14,991	49,990		49,990
Instruction:								
Library	1,159	438	845			752		752
Bio Med	11,820	4,162	3,546		600	11,836		11,836
Art	6,436	10,086	12,169		497	3,856		3,856
eSports	1,556	2,025	3,157			424		424
Math	1,882		709	4,812		5,985		5,985
Science	3,480	1,208	6,806	5,000		2,882		2,882
Chorus		2,636	4,130	3,187		1,693		1,693
Drama	6,445	16,643	20,164		2,039	885		885
PE/Health	1,498		1,892	2,000		1,606		1,606
Social Studies	619	208	396	4,800		5,231		5,231
English	2,700		280	5,000		7,420		7,420
Solar Coalition Club	842					842		842
Band	4,169	10,504	6,744	910		8,839		8,839
Orchestra	8,429	10,827	13,603		195	5,458		5,458
FRYSC	2,077		125	125		2,077		2,077
Business	210					210		210
World Languages	1,299	431	855	2,000		2,875		2,875
Cultural Club	386					386		386

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Frederick Douglass High School

	Cash Balances		(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
	June 30, 2023	Receipts	Disbursements	To				
KYA/KUNA	2,093	10,250	11,735		608			608
JAG	905				905			905
Key Club	1,024	225	63		1,186			1,186
HOSA	1,183	2,763	2,270		1,676			1,676
Technology / Textbook Fee	17,909		5,649		12,260	\$ 1,592		10,668
Technology Classes	893				893			893
Counseling	14,690	1,319	8,967		6,917			6,917
Speech Team		32	266	234				
FCA				500	500			500
Junior Class	28,650	23,514	3,771		35,218			35,218
Senior Class	1,909	5,243	6,154		998			998
PBIS Rewards	445	545	620		70			70
Auditorium Seats	97				97			97
Dance Blue	88	12,135	12,043	327	507			507
Spanish Honor Society	472				472			472
Baking Club		685	479		206			206
Special Ed	827	109	1,139	2,000	1,797			1,797
CPR	162				162			162
National Honor Society	473	1,425	1,372	210	736			736
ESS		113	1,197	10,000	8,916			8,916
Anatomy				12	12			12
Climate & Culture	159	436	390		31			31
Gsa	671				671			671
KTF	145		(85)		230			230
Academic Team	129	58			187			187
AP Prof Dev	13,911	16,695	13,890		16,716			16,716
CBI	16				16			16
Black STU Union	1,089	2,267	1,563		1,793			1,793
Psych Club	57				57			57
BETA	10,004	2,765	2,864		9,905			9,905
FBLA	1,010	1,914	1,962	600	1,562			1,562
ED Rising	568	3,018	1,280		2,306			2,306
	154,586	144,679	153,010	41,717	17,105		1,592	169,275
Special Events:								
TSA	8,074	16,054	23,844	1,200	1,484			1,484
Weight Room Mgmt	1,496		1,127		369		1,036	(667)
Yearbook	1,168	299		358	1,825			1,825
Student Council	1,163	15,884	15,073		814			814
Outdoor Classroom		2,000			2,000			2,000
Young Feninist Club		110			110			110
	11,901	34,347	40,044	1,558	1,160		1,036	5,566

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Frederick Douglass High School

	Cash			(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances June 30, 2023	Receipts	Disbursements	To	From	Balances June 30, 2024	Receivable June 30, 2024	Payable June 30, 2024	Groups June 30, 2024
Athletics:									
Athletics	22,505	35,965	24,228	3,466		37,708		938	36,770
Cheerleading	1	18,563	13,224		5,030	310			310
Dance	2,122				1,766	356			356
Football	17,737	93,280	71,484		15,865	23,668			23,668
Baseball		9,751	1,189		8,487	75			75
Softball	759	6,202	2,926		1,335	2,700			2,700
Lacrosse - Girls		13,150	8,538		3,509	1,103			1,103
Bass Fishing	6,465					6,465			6,465
Bowling	105	3,450	2,468	238		1,325			1,325
Lacrosse - Boys	3,688	4,064	2,647		3,600	1,505			1,505
Boys Basketball	2,976	28,568	14,315		11,075	6,154			6,154
Boys Soccer	480	7,534	1,549		6,209	256			256
Girls Soccer	9,700	14,027	18,704		2,900	2,123			2,123
Girls Basketball	12,597	13,489	11,253		7,639	7,194			7,194
Golf	75	2,425	1,971	375		904			904
Track	8,753	9,981	9,011		224	9,499			9,499
Volleyball		18,235	10,759		1,569	5,907			5,907
Cross Country	792	978	879		150	741			741
Wrestling		11,102			6,314	4,788			4,788
Archery	2,294	20,117	17,778		883	3,750		1,629	2,121
Swimming/Diving	510	2,185			1,445	1,250			1,250
Tennis	260	2,597	349			2,508			2,508
Girls Lacrosse Tournament		860			720	140			140
Tournament	130	2,407	(95)		2,407	225			225
Tournament			322	322					
Boys Lacrosse Tournament	360	200				560			560
Athletic Facilities		5,000	3,200			1,800			1,800
Athletic Trainer	4,407	5,000	3,754			5,653			5,653
Title IX District Funds	938	5,000			1,500	4,438			4,438
Boys Volleyball	3,587	2,380	1,744	435		4,658			4,658
Athletic Insurance	8,887	9,421	25	1,275		19,558			19,558
	110,128	345,931	222,222	6,111	82,627	157,321		2,567	154,754
Non-profit:									
Fees	31,793	80,988	21,532		65,256	25,993			25,993
Fee Waiver			563	563					
Sweep BOE		1,050	59,157	59,735		1,628	1,927		(299)
Arbiterpay			39,558	40,572		1,014			1,014
	31,793	82,038	120,810	100,870	65,256	28,635		1,927	26,708
Total	\$ 340,472	\$ 653,006	\$ 580,063	\$ 181,139	\$ 181,139	\$ 413,415	\$ -	\$ 7,122	\$ 406,293

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2024

Henry Clay High School

Accounts:	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General:									
General	\$ 22,661	\$ 2,874	\$ 17,316	\$ 27,946		\$ 36,165		\$ 660	\$ 35,505
Interest		27,946			\$ 27,946				
T Duke Scholarship	710	1,000	1,500			210			210
Pepsi Comm-Students	252		258	7		1			1
Pepsi Comm-Faculty	107	1,965	259	220		2,033	\$ 285		2,318
Parking	2,929	4,000	570			6,359			6,359
Contingency	351	886			9	1,228			1,228
	27,010	38,671	19,903	28,173	27,955	45,996	285	660	45,621
Instruction:									
Instruction	160		160						
Art KJ	4,298		477			3,821			3,821
Art EB	1,707	488	1,716	986		1,465			1,465
Art AC		5,124	1,134		976	3,014	3,880		6,894
A P History	54					54			54
Band	4,926	6,985	6,229		1,012	4,670			4,670
Business	315		119			196			196
Graphics Comm	117					117			117
Guidance	3,345	1,203			232	4,316			4,316
English	883		60			823			823
Chorus	378	21,658	21,949			87			87
FCS-LC	11,607	680	403		3,804	8,080			8,080
Orch Inst	136	2,149	2,490	430		225			225
Science Electives	1,213	380			105	1,488			1,488
Special Education	657					657			657
P E Instructions	3,678	208			1,233	2,653			2,653
ROTC	136		61			75			75
Get Kids Fit	1,124		1,123			1			1
Drama	7,178	11,123	9,671		5,756	2,874			2,874
Math Dept	530	1,002	375			1,157			1,157
Chemistry	2,508	725	576			2,657			2,657
Digital Photography-KJ	889					889			889
Intro to Physics	595	367	120			842			842
Lost Damage Books	3,241	46				3,287			3,287
PSAT	1,699		875			824			824
FCS- MW	7,551	540	2,558		1,714	3,819			3,819
AP WL	991	120	299		299	513			513
Anatomy	549	380			513	416			416
AP-English	1,905					1,905			1,905
A P Funds	19,077	28,962	19,635		2,502	25,902			25,902
Art-C Riley	4,665	2,795	4,669			2,791			2,791

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Henry Clay High School

	Cash	(Interfund Transfers)			Cash	Accounts	Accounts	Due to Student	
	Balances	Receipts	Disbursements	To	From	Receivable	Payable	Groups	
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	
MSD	539	815	364			990		990	
Guitar	107	166	275	2					
Art-KS	1,848	1,715	3,876	1,623		1,310		1,310	
AP Art History	1,303					1,303		1,303	
Library	2,180	820	237		882	1,881		1,881	
Biology	2,208	2,280	1,068		581	2,839		2,839	
PBIS	520		499	5,295		5,316	3,629	1,687	
Physics	692	448				1,140		1,140	
Radio/TV Prod	70					70		70	
Speech	14					14		14	
Robotics	144	120				264		264	
Technology	1,194					1,194		1,194	
AAAPPL Testing	1,906		470			1,436		1,436	
Student Badges	387	6				393		393	
Yearbook	19,447	190	2,668			16,969		16,969	
	118,671	91,495	84,156	8,336	19,609	114,737	3,880	3,629	114,988
Accommodation:									
Accommodations	650		346			304		304	
Academic Team	705	87	375	350		767		767	
Baking Club		1,625	1,147	300		778		778	
Beta Club	7,306	160	385			7,081	2,148	4,933	
Art Club	10				10				
Coed-Y	2,057	19,094	19,137		1,361	653		653	
College Night Affair	913		826		88	(1)		(1)	
Dance Blue	2	1,905	2,057	150					
Debate	21,699	1,467	2,872			20,294		20,294	
FCA	162					162		162	
FBLA Club	509		346			163		163	
FCCLA	717	215	1,747	2,000		1,185		1,185	
French Honor Society	40					40		40	
French Club	2					2		2	
Freshman Civics	1,895					1,895		1,895	
GAC				300		300		300	
GSA	400				139	261		261	
Academy	4,440	1,280	1,745			3,975		3,975	
Energy Award	3,291	880	1,048			3,123		3,123	
Snacks Store		4,551	500			4,051		4,051	
BSU	4,935	3,291	3,887			4,339	1,660	2,679	
History Club	468					468	170	298	
Inter Club	397					397		397	
Junior Class	112					112		112	

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Henry Clay High School

	Cash			(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances	Receipts	Disbursements	To	From	Balances	Receivable	Payable	Groups
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Junior Classical League	236					236			236
Key Club	5,608	7,681	7,082		800	5,407			5,407
Latino Club	15					15			15
Marcie Scholarship	5,336	14,925	15,093			5,168			5,168
Model UN	6,155	53,320	24,420		22,817	12,238		138	12,100
Nat Honor Soc	443	1,706	1,642			507			507
Outdoor Club	98					98			98
Psychology Club	358			500		858			858
Robotics Club	1,396	2,368	1,495			2,269		709	1,560
Science Club	66					66			66
Scholarship-A D Blac	3,777					3,777			3,777
Scholarships	13,429		500			12,929			12,929
Senior Class	25,842	28,900	3,569		24,522	26,651		1,266	25,385
Sources of Strength	3,074	831	787			3,118			3,118
Spirit Club	345				345				
Trips		29,159	1,500		27,659				
Spanish Club	97					97			97
Spectrum of Light	82	491				573			573
S.T.A.M.P.	312		25			287			287
Student Council	13,007	16,223	9,041		8,050	12,139			12,139
TSA	15					15			15
Special Olympics	25					25			25
St. Youth SVC	363	2,984	3,449	1,350		1,248			1,248
Blue Diamonds	13					13			13
World Club	216					216			216
	131,018	193,143	105,021	4,950	85,791	138,299		6,091	132,208
Athletics:									
Athletics	6,265					6,265			6,265
Archery	8,207	23,523	19,972		600	11,158		1,082	10,076
Athletic Wall of Fame	252		(378)			630			630
Bass Fishing	167		90	225		302			302
Bowling	3,463	2,594	3,141		175	2,741			2,741
B Basketball	3,356	23,001	21,186	3,894		9,065			9,065
G Basketball		6,007	4,246	861		2,622			2,622
Baseball	5,099	7,882	2,444		7,908	2,629		101	2,528
Cheerleading	320		2,623	3,875		1,572			1,572
Dance Team	529				275	254			254
Cross Country	6,769	10,006	7,452		200	9,123		3,780	5,343
Football	21,011	47,833	29,226		5,932	33,686		37,705	(4,019)
Gate Receipts	59,954	46,372	35,580		17,087	53,659		1,191	52,468
B Golf	2	1,246	896		350	2			2
G Golf	392	1,046	986	75		527			527
Drug Testing/Insurance	16,405	675		15,100		32,180			32,180

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Henry Clay High School

	Cash	(Interfund Transfers)			Cash	Accounts	Accounts	Due to Student
	Balances	Receipts	Disbursements	To	From	Receivable	Payable	Groups
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024
Intramurals	525					525		525
B Soccer	3,616	19,163	9,869		839	12,071		12,071
G Soccer	3,229	13,151	9,907		599	5,874		5,874
Softball	1,388	6,515	2,930		4,523	450	101	349
Swimming		1,792	1,792					
B Tennis	3,880	2,020	2,837		25	3,038	475	2,563
G Tennis	4,239	1,605	2,837	25		3,032	474	2,558
Middle School Track	3,202	2,385	798			4,789		4,789
Track	8,460	17,875	22,491	6,520		10,364	336	10,028
Athletic Trips	1,107					1,107		1,107
Middle School Sports	5,886	11,125			9,015	7,996	7,996	
Tournament	10,951	44,827	23,409		18,489	13,880	1,574	12,306
Volleyball		8,996	5,709		1,956	1,331	164	1,167
Wrestling	1,463	4,411	4,607	930		2,197		2,197
Athletic Training	372		5,378	5,007		1		1
Title IX	13,201		1,878		3,435	7,888		7,888
Esports	210	210	480	125		65		65
Girls Lacrosse	10,506	3,937	7,177		3,511	3,755	343	3,412
Boys Lacrosse	5,892	4,115	6,098		3,902	7		7
Boys Volleyball	3,005	2,373	2,316			3,062		3,062
	213,323	314,685	237,977	36,637	78,821	247,847	55,322	192,525
Non-profit:								
Instructional Fees		11,954	11,424			530		530
Sweep BOE			107,080	107,080				
FCPS Athletics		20,000			20,000			
Arbiter Pay			47,000	47,000				
		31,954	165,504	154,080	20,000	530		530
Miscellaneous:								
Kroger Rewards							1,000	1,000
Total	\$ 490,022	\$ 669,948	\$ 612,561	\$ 232,176	\$ 232,176	\$ 547,409	\$ 5,165	\$ 486,872

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2024

Lafayette High School

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024
General:								
General - Main Acct	\$ 10,201	\$ 1,166	\$ 10,131	\$ 25,013		\$ 26,249		\$ 26,249
General - Vending Faculty	1,890	747	2,277			360		360
General - Interest	1,552	26,392			\$ 25,325	2,619		2,619
General - Cash Banks			4,000					
General - Reserve Acct	1,931	605	3,625	3,749		2,660		2,660
Fees-Fees	21,184	196,761	748		196,696	20,501		20,501
Energy Award	1,731	1,255	1,306		129	1,551		1,551
Fees-Reserve for Refund	9,218		517			8,701		8,701
General - Student ID's	1,131			1,761		2,892		2,892
General - Parking	2,610	3,660			3,822	2,448		2,448
	51,448	234,586	22,604	30,523	225,972	67,981		67,981
Instruction:								
Art - Bryant	1,524	500	117	1,129		3,036		3,036
AP Art History	458		438	260		280		280
Art - Jones	335			2,718		3,053		3,053
English	7,341		4,970	4,404		6,775		6,775
Graphics-Nolan	2,969			3,002		5,971		5,971
Art & Humanities	884		380		220	284		284
PE	1,737	1,209	3,011	4,023		3,958		3,958
Art - Baker	187		253	188		122		122
STLP	617					617		617
Art - Digital Imaging	6,221			3,255		9,476		9,476
TSA		6,441	1,913		836	3,692		3,692
Generals Racing Club		5,610				5,610		5,610
Facon-Early Childhood	2,635		280	629		2,984		2,984
SCAPA Piano Majors	623	4,640	4,741		42	480		480
SCAPA ADV Studio 2	70			560		630		630
SCAPA Vocal Music	335					335		335
Technology	576	1,725				2,301		2,301
Creative Writing	1,490	4,315	3,622		1,483	700		700
Art - Drawing I	25					25		25
Art-Detraz	863		332	3,176		3,707		3,707
Art - Art 1	4,294			2,850		7,144		7,144
Art-Baniak	1,322			2,703		4,025		4,025
SCAPA Dance	698					698		698
Social Studies	11,158	41	93	3,320		14,426		14,426
Art - Stofer	383		950	2,294		1,727		1,727

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Lafayette High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024
ECBE/Community Serv	1,925			1,043		2,968		2,968
Science	16,336		3,868	10,867		23,335		23,335
Multi-cultural Fair Fund	4,391	5,379	3,218		370	6,182		6,182
Science NAT Honor Society	320	3,706	1,853		2,173			
Facon-Culinary	625		2,503	4,179		2,301		2,301
PE - Wellness Wednesday	191		52	477		616		616
Facon-Housing/Fashion	965	354	107	323		1,535		1,535
	71,498	33,920	32,701	51,400	5,124	118,993		118,993
Accommodation:								
Class of 61	141		70			71		71
Academic Team	65	1,255	1,139		125	56		56
Culinary Club	812		120			692		692
Teague Curless Scholarship		1,000				1,000		1,000
Band	6,515	37,451	23,374		13,289	7,303		7,303
GSA	693					693		693
Black Student Union	2,530	1,788	300			4,018		4,018
Beta Club	5,814					5,814		5,814
College Career Center	72		125	53				
The Green Team	1,479					1,479		1,479
Counseling	5,085	2,449	880			6,654		6,654
Class of 79	400					400		400
School Store	11,478	9,901	8,163		1,593	11,623		11,623
Retail Co-op	1,057			280		1,337		1,337
Business Dept.	3,952		1,646	1,555		3,861		3,861
Deca Club		735	354		75	306		306
Theatre	14,088	3,857	581	1,765		19,129		19,129
Alexandra H Simpson School	2,000	2,522	2,000			2,522		2,522
Random Acts of Kindness	12					12		12
French Club	2,803				265	2,538		2,538
Y-Club	1,291	16,851	15,343		1,400	1,399		1,399
National Honor Society	1,968	4,162	2,839			3,291		3,291
AP Testing Acct	10,975	35,809	16,288		1,317	29,179		29,179
World Languages	2,860		781	5,754		7,833		7,833
Girls Lacrosse	1,161	2,949			1,715	2,395		2,395
Boys Lacrosse	710	3,731	3,109		1,033	299		299
Outdoors Club	417					417		417
Step Team	612	600	145		140	927		927
Library	1,785	380	403		114	1,648		1,648
Math - AP	2,847			4,145		6,992		6,992
Mu Alpha Theta	1,341	1,452	1,138			1,655		1,655
Tri-M	587	760	570			777		777
Facon-Ed Rising	21					21		21

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Lafayette High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024
Pre Engineering		413	354			59		59
Art - NAHS - Detraz	365					365		365
Special Ed	1,294	29	61			1,262		1,262
Facon-Co-Op	386					386		386
Speech	945	1,951	2,568			328		328
E-sports		4,470	1,370		591	2,509		2,509
Student Council	147	89,548	84,998		3,476	1,221		1,221
Vocal Music	2,422		791		195	1,436		1,436
ESL	939	324	700	283		846		846
Musicianship 1	1,528		197	339		1,670		1,670
Seal Of Bilteracy		320	290			30		30
AP Capstone		120	128	8				
Facon - FCCLA	704	10,325	6,761		243	4,025		4,025
Musicianship 2	2,654		135	263		2,782		2,782
YSC Teen Board	4,853	3,160	1,757		1,991	4,265		4,265
Musicianship 3	851			420		1,271		1,271
Senior Class	3,315	12,955	8,650		726	6,894		6,894
Junior Class	9,807	38,265	19,940		1,975	26,157		26,157
Speech - McDonnell Schola	224					224		224
Speech - Beeler Scholar	1,779					1,779		1,779
Freshman Class	81					81		81
Facon-Parenting	280			325		605		605
Facon-Life Skills	2,552	1	719	220		2,054		2,054
Sophomore Class	32		100	100		32		32
Spanish Honor Society	27					27		27
Japanese	133	1,906	1,364		45	630		630
	120,889	291,439	210,251	15,510	30,308	187,279		187,279
Special Events:								
Newspaper	4,904	2,750	10	1,070		8,714		8,714
Yearbook	11,016	1,560	1,440		886	10,250		10,250
Fees - Text/Tech/Inst Fees	11,661				11,660	1		1
	27,581	4,310	1,450	1,070	12,546	18,965		18,965
Athletics:								
Athletic-General	8,565	47,007	14,299		15,467	25,806		25,806
Archery	11,526	21,444	16,510		1,650	14,810		14,810
Baseball		20,148	2,633		17,307	208		208
Boys Basketball		20,681	4,735		10,864	5,082		5,082
Girls Basketball	60	9,104	515		8,649			
Bass Fishing	2,477					2,477		2,477
Cheerleading		4,310			4,028	282		

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Lafayette High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups	
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024	
Dance	1,052	375			1,383	44		44	
Football	1,599	40,681	12,926		12,882	16,472		16,472	
Boys Golf	1,024	2,873	92		1,483	2,322		2,322	
Boys Soccer	6,033	6,288	603		11,718				
Girls Soccer	5,569	9,416	2,349		10,642	1,994		1,994	
Swimming	2,653	16,278	15,830		1,892	1,209		1,209	
Softball	70	6,205			5,623	652		652	
Tennis	1,054	1,140	481		800	913		913	
Cross Country	5,845	1,125	503		4,273	2,194		2,194	
Girls Golf		1,592	886	90		796		796	
Middle School Track		1,720	710		1,010				
Wrestling	7,950	7,328			2,885	12,393		12,393	
Bowling	694	3,662	4,680	1,500		1,176		1,176	
Girls Volleyball	9,955	22,567	5,764		23,978	2,780		2,780	
Boys Volleyball	4,763	9,216	6,913		6,742	324		324	
Athletic - Mau Jack Schol	131				131				
Athletics-Trainer			3,273	4,575		1,302		1,302	
Track	19,975	16,788	12,655		6,800	17,308		17,308	
LHS Intramurals		1,956	245		525	1,186		1,186	
Athletic - Insurance	2,500					2,500		2,500	
	93,495	271,904	106,602	6,165	150,732	114,230		114,230	
Non-profit:									
SAF/DAF Sweep	1,116		254,306	253,190					
Arbiter Pay		1,176	68,000	66,824					
	1,116	1,176	322,306	320,014					
Total	\$ 366,027	\$ 837,335	\$ 695,914	\$ 424,682	\$ 424,682	\$ 507,448	\$ -	\$ -	\$ 507,448

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Learning Center at Linlee

Accounts:	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
General	\$ 365	\$ 4,203	\$ 2,463	\$ 153	\$ 1,369	\$ 889	\$ 50		\$ 939
Instruction	131		131						
Accommodation	6,905	9,033	8,727	785	243	7,753			7,753
Non-Profit		250	924	924	250				
Total	\$ 7,401	\$ 13,486	\$ 12,245	\$ 1,862	\$ 1,862	\$ 8,642	\$ 50	\$ -	\$ 8,692

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, 2024

Martin Luther King Academy

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 20,497	\$ 8,977	\$ 2,282			\$ 27,192			\$ 27,192
Miscellaneous	81,457	135,665	4,297			212,825			212,825
Non-profit									
Total	<u>\$ 101,954</u>	<u>\$ 144,642</u>	<u>\$ 6,579</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,017</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,017</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2024

Paul Laurence Dunbar High School

Accounts:	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
General:									
General	\$ 21,660	\$ (1)	\$ 16,554		\$ 1,971	\$ 3,134			\$ 3,134
Dogpound Café		101				101			
Counseling	21,846	34,200	17,968			38,078			38,078
Booktique	71	2,954	310		60	2,655			2,655
School Locks	1,735					1,735			1,735
Repair Replace Book Funds	18,622				18,622				
Interest		30,900				30,900			30,900
PLD-Office	6,379	2,423	3,918			4,884			4,884
Staff Fundrasing	573	5,150	4,375		573	775			775
	5,650				703	4,947			4,947
Parking Sticker Fees	27,178	1,000			27,178	1,000			1,000
	103,714	76,727	43,125		49,107	88,209			88,209
Instruction:									
Art Dept	3,197					3,197			3,197
Band	3,366		306			3,060			3,060
Business	2,509	123	350			2,282			2,282
Chorus	1,114	250	830			534			534
EBCE	5,930				223	5,707			5,707
AP Sr English	6,611					6,611			6,611
Foreign Language	14,392		344			14,048			14,048
Family & Consumer	7,068	1,174				8,242			8,242
Library		137				137			137
Life Skills/PBIS	3,203		175			3,028			3,028
MSTC	6,415	3,816	9,023		265	943			943
PE	4,921					4,921			4,921
Math	15,267	610	184			15,693			15,693
Orchestra	7,561	10,993	11,166			7,388			7,388
Science	7,527					7,527			7,527
Social Studies	272		89			183			183
Speech Team	1,712	13,720	11,943		3,179	310			310
STLP	466		230			236			236
Tech Ed	7,221	1,065		\$ 60		8,346			8,346
Technology		75				75			75
Tech/Text	115,941	111,976	504		210,559	16,854			16,854
Graphic Arts	3,948					3,948			3,948
Yearbook	7,240	4,655	7,292			4,603			4,603
Incriminating Inc Magazine	1,617	220				1,837			1,837

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Paul Laurence Dunbar High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
	Balances June 30, 2023			To	From	Balances June 30, 2024			
Lamplighter Newspaper	4,578	1,636	2,809			3,405			3,405
	232,076	150,450	45,245	60	214,226	123,115			123,115
Accommodation:									
Beta Club	1,539	1,307	1,021			1,825			1,825
Cultural Society	484	299				783			783
Energy Award	3,257					3,257			3,257
DECA/ Former FBLA	143	4,002	4,368	223					
Faculty Vending	193					193			193
Field Trip Funds	3,424					3,424			3,424
Drama Club	8,653	3,766	10,268			2,151			2,151
Dunbar Sci Olympiad Team	2,202	2,800	625			4,377			4,377
FCA	167					167			167
French NH Society	221	860				1,081			1,081
GSA	705		206			499			499
German Club/Honor Society	1,458	993	1,204		730	517			517
ED Rising	1,385	121	1,119			387			387
FCCLA	971	8,740	7,778			1,933			1,933
Junior Class	23,879	21,392	26,983		4,800	13,488			13,488
Leaders in the Making	9,677	15,972	13,371		4,850	7,428			7,428
National Honor Society		895	625			270			270
Kick Club	338	660	412			586			586
Lexington Courtesy Club		207				207			
Magic Closet	610	100	1,823	1,277		164			164
Natl Green Sch Society	1,810					1,810			1,810
Academic Team	125	5,184	5,379	106		36			36
Ping Pong Club	169					169			169
Pearl Girls	857					857			857
Robotics	19,584	2,634	3,356			18,862			18,862
Science NHS	978		725			253			253
Senior Class	8,581	68,639	71,771			5,449			5,449
SHPE	1,740					1,740			1,740
Spanish Ntl Honor Soc	1,581	578	316			1,843			1,843
Student Council	6,433	33,255	4,018		9,255	26,415			26,415
Student Vending	2,015					2,015			2,015
Technology Club	2,753	17,137	19,504	263		649			649
TLC	495					495			495
Young Republicans	160					160			160
Youth in Government	1,137	2,468	2,607			998			998
	107,724	192,009	177,479	1,869	19,635	104,488			104,488

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Paul Laurence Dunbar High School

	Cash	(Interfund Transfers)			Cash	Accounts	Accounts	Due to Student
	Balances	Receipts	Disbursements	To	From	Receivable	Payable	Groups
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024
<u>Athletics:</u>								
Athletics	148	3,100	3,100			148		148
Archery	8,431	10,007	7,583			10,855		10,855
Baseball	8,637	32,026	25,347		3,630	11,686		11,686
Dance Team	3,550				1,000	2,550		2,550
Bowling	924	825	751			998		998
Boys' Basketball	8,638	9,693	10,223		3,680	4,428		4,428
Cheerleaders	14,194	14,586	29,357	9,255		8,678		8,678
Middle Cheer		4,120	2,446			1,674		1,674
Cross Country	275	2,598	1,792			1,081		1,081
Football	3,429	34,192	30,470		1,565	5,586		5,586
Girls' Basketball	11,269	4,231	5,138		1,400	8,962		8,962
Boys Golf	133	425	50			508		508
Girls Golf	1,278	405	50		500	1,133		1,133
Boys' Soccer	13,260	15,167	10,518		4,071	13,838		13,838
Girls' Soccer	18,327	5,295	13,370			2,034		8,218
Fastpitch/Softball	1,120	2,359			1,870	1,609		1,609
Swimming	122	6,500	9,774	3,152				
Tennis	6,333	975		500		5,831		5,831
Track	12,434	2,347	4,766	500		10,515		10,515
Middle School Track		3,527				3,527		
Volleyball	7,967	28,302	16,881		16,180	3,208		3,208
Boys Volleyball	824	5,542	4,028		1,260	1,078		1,078
Wrestling	3,458	10,568	5,603		1,724	6,699		6,699
Boys Lacrosse	3,547	3,010	325		1,900	4,332		4,332
Girls Lacrosse	3,242	1,830	2,647		1,340	1,085		1,085
Athletic Trainers	5,007					5,007		5,007
District Middle Sch Tournament		2,020				2,020		2,020
Athletic Tournaments		11,958	1,369		3,040	7,549		7,549
Athletic Reserves	7,046		2,550			4,496		4,496
Athletic Insurance	10,626	6,700	(25)			17,351		17,351
General Athletics	2,390	30,429	1,823		9,187	21,809		21,809
	156,609	252,737	191,913	13,407	54,381	176,459		176,459
<u>Non-profit:</u>								
Arbiter Pay	(7,189)		42,000	49,189				
Fee Waiver			901	901				
Sweep BOE			271,923	271,923				
BOE/Sweep General	140					140		140
	(7,049)		314,824	322,013		140		140
Total	\$ 593,074	\$ 671,923	\$ 772,586	\$ 337,349	\$ 337,349	\$ 492,411	\$ -	\$ 492,411

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, 2024

Southside Center for Applied Technology

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 62	\$ 919				\$ 981			\$ 981
Instruction		352				352			352
Accommodation	13,510	35,023	\$ 23,133	\$ 19,930	\$ 24,930	20,400			20,400
Special Events		900	5,315	5,000		585			585
Total	<u>\$ 13,572</u>	<u>\$ 37,194</u>	<u>\$ 28,448</u>	<u>\$ 24,930</u>	<u>\$ 24,930</u>	<u>\$ 22,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,318</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Success Academy

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 773	\$ 1,292	\$ 64			\$ 2,001	\$ 784		\$ 2,785
Total	\$ 773	\$ 1,292	\$ 64	\$ -	\$ -	\$ 2,001	\$ 784	\$ -	\$ 2,785

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Tates Creek High School

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Fund Balances
	June 30, 2023	Receipts	Disbursements	To				
General:								
General	\$ 35,655	\$ 2,949	\$ 12,845	\$ 21,117	\$ 46,876			\$ 46,876
PBIS	132				132			132
CD Investment	30,018					\$ 30,018		
Energy Award	4,151				4,151			4,151
Transcripts	1,834	1,208	430		2,612			2,612
Interest		18,786	7,012		11,660			11,660
Underclassmen Pict	864					864		
Monk Scholarship	290				290			290
Gardner Scholarship	410				410			410
Z Prall Memorial Scholarship	1,000	1,000	1,000		1,000			1,000
Cathy Coop Memorial	500		500					
Sam Meaux, Jr Award	250				250			250
Tandy Memorial Fund	594				594			594
Lester/Jordan Scholarship	10,000	5,000	5,000		10,000			10,000
Parking Permits	25	1,400			1,425			1,425
Locks	953					953		
AP Exams	7,730	1,648	2,564		6,814			6,814
PSAT	589				589			589
Pepsi Comm - Student Vending	257	737	525		469			469
Pepsi Comm - Staff Vending	767	1,191	1,632	114	440			440
	96,019	33,919	31,508	21,231	31,949	87,712		87,712
Instruction:								
Instruction		24,726	7,059	3,134		20,801		20,801
Commodore Corner	2,949				2,949			
Hospitality	5,958	1,402	597	1,641	8,404			8,404
IB	25,177	37,054	42,421		19,810			19,810
Art	3,182	6,226	9,285	2,167	2,290			2,290
CAS	435	180			615			615
Chorus	265	3,902	2,788		1,379			1,379
Teaching & Learning	380		244		136			136
Band	4,864	350	1,300		2,666			2,666
PE	1,572				1,572			
Humanities Class	1,059	55			1,114			1,114
Drama	15,902	19,201	29,258		5,477			5,477
World Language	1,447		1,681	261	27			27
Life Skills	1,737	104			1,841			
English	415				415			415
Tech. Ed.	6,134				6,134			
Orchestra	1,260	4,768	2,071		3,957			3,957
Library	415	51			466			466
	73,151	98,019	96,704	7,203	14,112	67,557		67,557

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Tates Creek High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023	Receipts	Disbursements	To	From	June 30, 2024	June 30, 2024	June 30, 2024
Accommodation:								
Academic Team	811	49	561			299		299
Junior Classical League	426	610	496			540		540
Pass	60					60		60
Beta Club	860	870	454			1,276		1,276
Yearbook	1,663	1,730	2,000			1,393		1,393
Key Club	452	500	112			840		840
Senior Trip	14,765	21,168	26,807			9,126		9,126
FBLA	221	110	182	2,948		3,097		3,097
FCCLA	166		199	200		167		167
Technology		1,050				1,050		1,050
Hero Club	253		87			166		166
International Club	261				261			
HOSA	188	215	140			263		263
Playschool	294	525	436			383		383
Freshman Academy			554	1,000		446		446
IB/IT Academy			311	1,000		689		689
B.E.E Academy		20	100	698		618		618
D & E Academy			108	1,000		892		892
M.E.S Academy			540	1,000		460		460
Skills USA		10				10		10
Senior Class	851	3,220	2,650			1,421		1,421
National Honor Society	141	645	287			499		499
Young Democrats	90					90		90
Young Republicans	129					129		129
Science Club	794	885	606	523		1,596		1,596
Outdoor Club	587				587			
Spanish Honor Society	274	155	165			264		264
Step Team	197					197		197
Speech Team	85					85		85
TSA	219	40	168			91		91
TC's Got Talent	1,175				1,075	100		100
Student Council	17,464	12,803	3,444		458	26,365		26,365
IB Grad Award	1,796					1,796		1,796
FRYSC	409				51	358		358
	44,631	44,605	40,407	8,369	2,432	54,766		54,766
Special Events:								
Special Events	300	1,244	318		300	926		926
Prom	4,781	15,897	9,408			11,270		11,270
	5,081	17,141	9,726		300	12,196		12,196
Athletics:								
Athletics	19,119	20,357	40,192	6,350		5,634		5,634
Insurance	2,036	1,150				3,186		3,186

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2024

Tates Creek High School

	Cash			(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances	Receipts	Disbursements	To	From	Balances	Receivable	Payable	Groups
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Esports	107				107				
Title IX	388				388				
Baseball	4,178	16,033	11,238		4,844	4,129			4,129
Bowling	2,553	6,517	5,735		229	3,106			3,106
Athletic Training	1,258		5,762	5,000		496			496
Archery	13,063	11,580	18,373		519	5,751			5,751
Dance Team	993	467	372		388	700			700
Middle School Basketball	217	2,446	1,746		917				
Boys Basketball	2,597	18,558	13,978		5,089	2,088			2,088
Girls Basketball	6,385	14,805	12,073		5,900	3,217			3,217
Cheerleaders	1,450	595	4,251	2,791		585			585
Girls Lacrosse	442	2,237			1,621	1,058			1,058
Fishing	45				45				
Boys Lacrosse	6,642	7,395	9,643		3,596	798			798
Track	14,122	20,236	18,504		3,398	12,456			12,456
Cross Country	4,718	8,325	5,679		2,886	4,478			4,478
Football	5,748	45,517	40,385		5,612	5,268			5,268
Golf	5,480	9,051	9,818		1,115	3,598			3,598
Intramurals	1,748				1,748				
Boys Soccer	4,992	19,570	1,981		10,257	12,324			12,324
Girls Soccer	3,731	4,245	4,992		1,972	1,012			1,012
District Girls Soccer	1,643				1,643				
Softball	2,924	4,917	884		4,529	2,428			2,428
Swim Team	1,106	1,300	1,310	106		1,202			1,202
Tennis	542	1,290	350		134	1,348			1,348
Unified Sports	258					258			258
Volleyball	1,962	15,721	4,827		9,229	3,627			3,627
Wrestling	2,587	5,093	1,286		4,205	2,189			2,189
Middle School Volleyball	1,146	1,440	1,120		320	1,146			1,146
Boys Volleyball	3,786	3,755	2,658		510	4,373			4,373
Football Playoffs		3,824	95		770	2,959			2,959
District Baseball		8,820	2,815		1,680	4,325			4,325
Boys District Soccer		3,584	416		888	2,280			2,280
	<u>117,966</u>	<u>258,828</u>	<u>220,483</u>	<u>14,247</u>	<u>74,539</u>	<u>96,019</u>			<u>96,019</u>
Non-profit:									
Course Fees	8,645		8,483			162			162
Replacement Books	600					600			600
Athletics BOE			7,242	7,242					
Sweep BOE	3,158	405	27,874	24,311					
Arbitrator	(3,358)		43,000	40,729		(5,629)			(5,629)
	<u>9,045</u>	<u>405</u>	<u>86,599</u>	<u>72,282</u>		<u>(4,867)</u>			<u>(4,867)</u>
Total	<u>\$ 345,893</u>	<u>\$ 452,917</u>	<u>\$ 485,427</u>	<u>\$ 123,332</u>	<u>\$ 123,332</u>	<u>\$ 313,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,383</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, 2024

Beaumont Middle School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 12,688	\$ 15,474	\$ 6,421	\$ 2,198	\$ 6,671	\$ 17,268	\$ 50	\$ 42	\$ 17,276
Instruction	57,826	102,960	58,310	7,420	47,425	62,471		271	62,200
Special Events	60,216	84,992	81,536	1,483	25,564	39,591	1,400	1,300	39,691
Non-profit		10,699	79,258	78,558	9,999				
Total	<u>\$ 130,730</u>	<u>\$ 214,125</u>	<u>\$ 225,525</u>	<u>\$ 89,659</u>	<u>\$ 89,659</u>	<u>\$ 119,330</u>	<u>\$ 1,450</u>	<u>\$ 1,613</u>	<u>\$ 119,167</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Bryan Station Middle School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Due to Student Groups
	Balances June 30, 2023			To	From	Balances June 30, 2024			
Accounts:									
General	\$ 5,255	\$ 4,860	\$ 1,597	\$ 4,782	\$ 3,806	\$ 9,494			\$ 9,494
Instruction	12,281	73,970	49,599			36,652			36,652
Accommodation	14,602	7,070	6,471	1,799	2,775	14,225			14,225
Athletics	17,418	39,857	23,166	300	6,880	27,529			27,529
Non-profit			6,580	6,580					
Total	<u>\$ 49,556</u>	<u>\$ 125,757</u>	<u>\$ 87,413</u>	<u>\$ 13,461</u>	<u>\$ 13,461</u>	<u>\$ 87,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,900</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, 2024

Carter G. Woodson Academy

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 1,474	\$ 3,231	\$ 2,242	\$ 1,224	\$ 1,284	\$ 2,403			\$ 2,403
Instruction	6,141	6,291	1,364		6,393	4,675			4,675
Accommodation	10,988	19,793	17,365	200	300	13,316		\$ 1,060	12,256
Special Events	1,524	5,847	6,086			1,285			1,285
Non-profit			6,553	6,553			\$ 4,864		4,864
Total	<u>\$ 20,127</u>	<u>\$ 35,162</u>	<u>\$ 33,610</u>	<u>\$ 7,977</u>	<u>\$ 7,977</u>	<u>\$ 21,679</u>	<u>\$ 4,864</u>	<u>\$ 1,060</u>	<u>\$ 25,483</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, 2024

Crawford Middle School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 13,373	\$ 17,388	\$ 22,694	\$ 14,044	\$ 6,316	\$ 15,795	\$ 170	\$ 150	\$ 15,815
Instruction	29,475	36,560	43,726	2,985	3,383	21,911			21,911
Accommodation	15,096	11,010	13,575	534	4,021	9,044			9,044
Athletics	32,037	33,900	27,658	4,530	19,373	23,436			23,436
Non-profit	(7,000)		4,000	11,000					
Total	<u>\$ 82,981</u>	<u>\$ 98,858</u>	<u>\$ 111,653</u>	<u>\$ 33,093</u>	<u>\$ 33,093</u>	<u>\$ 70,186</u>	<u>\$ 170</u>	<u>\$ 150</u>	<u>\$ 70,206</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Edythe J. Hayes Middle School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 19,991	\$ 48,488	\$ 29,641	\$ 7,846	\$ 22,726	\$ 23,958	\$ 69		\$ 24,027
Instruction	63,104	205,368	147,881	17,524	75,041	63,074			63,074
Athletics	105,180	156,459	126,182	18,416	23,954	129,919		\$ 583	129,336
Non-profit		6,165	84,100	84,100	6,165				
Total	<u>\$ 188,275</u>	<u>\$ 416,480</u>	<u>\$ 387,804</u>	<u>\$ 127,886</u>	<u>\$ 127,886</u>	<u>\$ 216,951</u>	<u>\$ 69</u>	<u>\$ 583</u>	<u>\$ 216,437</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Jessie M. Clark Middle School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 15,621	\$ 12,300	\$ 5,573	\$ 12,116	\$ 14,978	\$ 19,486			\$ 19,486
Instruction	51,651	182,126	135,910	704	58,061	40,510			40,510
Accommodation	5,382	8,538	3,957		4,259	5,704			5,704
Special Events	7,171	15,003	6,978	180	4,003	11,373	\$ 490		11,863
Athletics	54,072	77,439	66,962	7,239	7,983	63,805			63,805
Non-profit		12,007	81,052	79,852	10,807				
Total	<u>\$ 133,897</u>	<u>\$ 307,413</u>	<u>\$ 300,432</u>	<u>\$ 100,091</u>	<u>\$ 100,091</u>	<u>\$ 140,878</u>	<u>\$ 490</u>	<u>\$ -</u>	<u>\$ 141,368</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, 2024

Leestown Middle School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 19,821	\$ 22,023	\$ 14,233		\$ 1,223	\$ 26,388	\$ 3,020	\$ 24,486	\$ 4,922
Accommodation	44,391	167,454	134,781		8,932	68,132			68,132
Athletics	18,248	23,828	12,996			29,080			29,080
Non-profit	4,629	9,266	17,049	\$ 10,155		7,001			7,001
Total	<u>\$ 87,089</u>	<u>\$ 222,571</u>	<u>\$ 179,059</u>	<u>\$ 10,155</u>	<u>\$ 10,155</u>	<u>\$ 130,601</u>	<u>\$ 3,020</u>	<u>\$ 24,486</u>	<u>\$ 109,135</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Lexington Traditional Magnet School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 2,472	\$ 6,011	\$ 6,486	\$ 2,671	\$ 1,920	\$ 2,748	\$ 12		\$ 2,760
Accommodation	10,253	22,263	22,060	4,047		14,503			14,503
Special Events	276	2,504	2,217			563			563
Athletics	15,485	25,209	15,973	4,664	9,873	19,512			19,512
Non-profit		8,659	9,070	8,600	8,189				
Total	<u>\$ 28,486</u>	<u>\$ 64,646</u>	<u>\$ 55,806</u>	<u>\$ 19,982</u>	<u>\$ 19,982</u>	<u>\$ 37,326</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 37,338</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, 2024

Morton Middle School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 28,434	\$ 28,051	\$ 15,515		\$ 5,545	\$ 35,425	\$ 1,615		\$ 37,040
Instruction	6,545	36,171	20,239	\$ 1,298	14,905	8,870			8,870
Accommodation	6,670	35,693	16,221	636	15,060	11,718	5		11,723
Special Events	514	4,530	3,189	1,136	722	2,269	100		2,369
Athletics	24,834	54,661	52,673	8,710	11,368	24,164			24,164
Non-profit	286	5,210	41,030	40,932	5,112	286	5,010		5,296
Total	\$ 67,283	\$ 164,316	\$ 148,867	\$ 52,712	\$ 52,712	\$ 82,732	\$ 6,730	\$ -	\$ 89,462

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

School for the Creative and Performing Arts at Bluegrass

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024			
General	\$ 5,756	\$ 9,228	\$ 1,497	\$ 713	\$ 12,051	\$ 2,149			\$ 2,149
Instruction	25,688	68,529	44,953		29,760	19,504			19,504
Accommodation	796	405				1,201			1,201
Special Events	100,520	149,219	95,427	2,259	85,148	71,423			71,423
Non-profit			123,987	123,987					
Total	<u>\$ 132,760</u>	<u>\$ 227,381</u>	<u>\$ 265,864</u>	<u>\$ 126,959</u>	<u>\$ 126,959</u>	<u>\$ 94,277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,277</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, 2024

Southern Middle School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	To	From			
General	\$ 30,330	\$ 12,196	\$ 12,295	\$ 16,298	\$ 16,298	\$ 30,231			\$ 30,231
Instruction	72,229	76,650	88,462	13,020	7,062	66,375			66,375
Accommodation	10,873	19,150	22,627	2,000		9,396			9,396
Special Events	1,920	20	51			1,889			1,889
Athletics	54,002	71,805	50,190	1,200	4,112	72,705			72,705
Non-profit	1,775	12,368	8,500	912	5,958	597			597
Total	\$ 171,129	\$ 192,189	\$ 182,125	\$ 33,430	\$ 33,430	\$ 181,193	\$ -	\$ -	\$ 181,193

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, 2024

Tates Creek Middle School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 9,550	\$ 25,648	\$ 22,018	\$ 5,521	\$ 8,205	\$ 10,496			\$ 10,496
Instruction	41,256	123,576	124,524	6,815	19,947	27,176			27,176
Accommodation	18,795	17,799	9,403	951	3,091	25,051			25,051
Athletics	40,295	90,587	71,635	6,696	15,478	50,465			50,465
Non-profit		4,779	31,517	31,517	4,779				
Total	<u>\$ 109,896</u>	<u>\$ 262,389</u>	<u>\$ 259,097</u>	<u>\$ 51,500</u>	<u>\$ 51,500</u>	<u>\$ 113,188</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,188</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, 2024

Winburn Middle School

Accounts:	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
General	\$ 6,349	\$ 6,153	\$ 2,982		\$ 3,575	\$ 5,945	\$ 150		\$ 6,095
Instruction	27,059	57,879	69,959	\$ 4,485	1,292	18,172			18,172
Accommodation	2,423	475	1,096	382		2,184			2,184
Athletics	24,849	22,367	18,173			29,043		\$ 4,195	24,848
Non-profit			2,600			(2,600)			(2,600)
Total	<u>\$ 60,680</u>	<u>\$ 86,874</u>	<u>\$ 94,810</u>	<u>\$ 4,867</u>	<u>\$ 4,867</u>	<u>\$ 52,744</u>	<u>\$ 150</u>	<u>\$ 4,195</u>	<u>\$ 48,699</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, 2024

Academy for Leadership at Millcreek Elementary

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 9,640	\$ 3,454	\$ 8,931	\$ 7,723	\$ 7,730	\$ 4,156	\$ 839		\$ 4,995
Instruction	3,119	20,310	22,012	4,276	219	5,474			5,474
Non-profit		14,269	10,219	219	4,269				
Total	<u>\$ 12,759</u>	<u>\$ 38,033</u>	<u>\$ 41,162</u>	<u>\$ 12,218</u>	<u>\$ 12,218</u>	<u>\$ 9,630</u>	<u>\$ 839</u>	<u>\$ -</u>	<u>\$ 10,469</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, 2024

Arlington Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 6,490	\$ 3,081	\$ 3,912	\$ 2,044	\$ 1,053	\$ 6,650			\$ 6,650
Instruction	13,032	14,687	13,433		1,960	12,326			12,326
Accommodation	630	3,419	1,232		200	2,617			2,617
Special Events	481	360			841				
Non-profit			2,010	2,010					
Total	<u>\$ 20,633</u>	<u>\$ 21,547</u>	<u>\$ 20,587</u>	<u>\$ 4,054</u>	<u>\$ 4,054</u>	<u>\$ 21,593</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,593</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, 2024

Ashland Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024			
General	\$ 4,912	\$ 2,786	\$ 1,118		\$ 2,627	\$ 3,953	\$ 43		\$ 3,996
Instruction	3,188	51,038	53,590	\$ 4,694	1,645	3,685			3,685
Accommodation	2,050	9,335	12,049	2,010		1,346			1,346
Special Events	2,351	208			2,000	559			559
Non-profit		93,339	91,812		432	1,095			1,095
Total	<u>\$ 12,501</u>	<u>\$ 156,706</u>	<u>\$ 158,569</u>	<u>\$ 6,704</u>	<u>\$ 6,704</u>	<u>\$ 10,638</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 10,681</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Athens-Chilesburg Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	To	From	June 30, 2024	June 30, 2024
General	\$ 78,361	\$ 34,930	\$ 52		\$ 40,256	\$ 72,983			\$ 72,983
Instruction	45,103	61,234	30,072	\$ 841	58,559	18,547			18,547
Accommodation	7,225	19,124		5,177	2,781	28,745			28,745
Special Events	4,479	2,601	366		4,307	2,407			2,407
Non-profit			99,885	99,885					
Total	<u>\$ 135,168</u>	<u>\$ 117,889</u>	<u>\$ 130,375</u>	<u>\$ 105,903</u>	<u>\$ 105,903</u>	<u>\$ 122,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,682</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, 2024

Booker T. Washington Academy

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 1,259	\$ 2,809	\$ 3,206	\$ 488	\$ 683	\$ 667			\$ 667
Instruction	1,685	10,767	10,110	832	637	2,537			2,537
Accommodation		164				164			164
Special Events	4,575	11,593	4,736		4,920	6,512			6,512
Non-profit	2,135		6,641	4,920		414	\$ 1,391		1,805
Total	\$ 9,654	\$ 25,333	\$ 24,693	\$ 6,240	\$ 6,240	\$ 10,294	\$ 1,391	\$ -	\$ 11,685

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, 2024

Breckinridge Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 5,056	\$ 5,659	\$ 7,248	\$ 2,262	\$ 2,723	\$ 3,006			\$ 3,006
Instruction	420	141			561				
Accommodation	5,866	15,788	24,990	15,166	1,200	10,630			10,630
Special Events	818		150			668			668
Non-profit	14,780	100,508	95,583	1,200	14,144	6,761			6,761
Total	<u>\$ 26,940</u>	<u>\$ 122,096</u>	<u>\$ 127,971</u>	<u>\$ 18,628</u>	<u>\$ 18,628</u>	<u>\$ 21,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,065</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Brenda Cowan Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 88,545	\$ 69,276	\$ 6,576		\$ 90,731	\$ 60,514	\$ 59		\$ 60,573
Instruction	10,807	30,171	10,554	\$ 129	13,537	17,016			17,016
Accommodation	2,397	6,243	791		4,885	2,964			2,964
Special Events							452		452
Non-profit			109,024	109,024					
Total	\$ 101,749	\$ 105,690	\$ 126,945	\$ 109,153	\$ 109,153	\$ 80,494	\$ 511	\$ -	\$ 81,005

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, 2024

Cardinal Valley Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	To	From	June 30, 2024	June 30, 2024
General	\$ 10,974	\$ 10,546	\$ 1,215	\$ 51	\$ 13,782	\$ 6,574	\$ 584		\$ 7,158
Instruction	25,580	23,166	30,116	5,733	6,093	18,270			18,270
Accommodation	2,532	6,179	3,032	4,705	2,096	8,288			8,288
Special Events	145	3,069	1,873		872	469			469
Non-profit		4,447	16,801	16,801	4,447		499		499
Total	<u>\$ 39,231</u>	<u>\$ 47,407</u>	<u>\$ 53,037</u>	<u>\$ 27,290</u>	<u>\$ 27,290</u>	<u>\$ 33,601</u>	<u>\$ 1,083</u>	<u>\$ -</u>	<u>\$ 34,684</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, 2024

Cassidy Elementary School

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances			
	June 30, 2023					June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General	\$ 11,355	\$ 21,292	\$ 1,168		\$ 13,549	\$ 17,930			\$ 17,930
Instruction	28,195	47,710	38,405	\$ 562	18,568	19,494			19,494
Accommodation	1,510	49,616			45,535	5,591			5,591
Special Events		879	232	118		765			765
Non-profit	119	228,558	305,649	77,427	455		\$ 1,296		1,296
Total	\$ 41,179	\$ 348,055	\$ 345,454	\$ 78,107	\$ 78,107	\$ 43,780	\$ 1,296	\$ -	\$ 45,076

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, 2024

Clays Mill Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	To	From			
General	\$ 26,589	\$ 7,293	\$ 264	\$ 8,758	\$ 9,887	\$ 32,489			\$ 32,489
Instruction	5,324	35,108	21,559	759	3,997	15,635			15,635
Accommodation	1,637	994			1,181	1,450			1,450
Special Events	17,121	3,911	2,650		4,840	13,542			13,542
Non-profit	29,532	394,830	433,397	309,197	298,809	1,353			1,353
Total	<u>\$ 80,203</u>	<u>\$ 442,136</u>	<u>\$ 457,870</u>	<u>\$ 318,714</u>	<u>\$ 318,714</u>	<u>\$ 64,469</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,469</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, 2024

Coventry Oak Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	To	From	June 30, 2024	June 30, 2024
General	\$ 25,667	\$ 40,389	\$ 32,903		\$ 12,200	\$ 20,953	\$ 13,681	\$ 3,720	\$ 30,914
Instruction	8,609	20,631	17,826	\$ 48	780	10,682			10,682
Special Events	1,370	16,040	12,869		3,041	1,500			1,500
Non-profit	662	4,408	21,043	19,583	3,610				
Total	<u>\$ 36,308</u>	<u>\$ 81,468</u>	<u>\$ 84,641</u>	<u>\$ 19,631</u>	<u>\$ 19,631</u>	<u>\$ 33,135</u>	<u>\$ 13,681</u>	<u>\$ 3,720</u>	<u>\$ 43,096</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, 2024

Deep Springs Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 3,050	\$ 2,106	\$ 206		\$ 750	\$ 4,200			\$ 4,200
Instruction	9,118	16,899	15,393		4,309	6,315			6,315
Accommodation	6,265	6,295	11,523		200	837			837
Miscellaneous	1,176	485	84		200	1,377			1,377
Non-profit		26,241	31,700	\$ 5,459					
Total	\$ 19,609	\$ 52,026	\$ 58,906	\$ 5,459	\$ 5,459	\$ 12,729	\$ -	\$ -	\$ 12,729

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, 2024

Dixie Magnet

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	To	From			
General	\$ 13,918	\$ 48,826	\$ 47,912	\$ 89	\$ 7,677	\$ 7,244			\$ 7,244
Instruction	1,765	238,563	232,143	7,955		16,140	\$ 4,473		20,613
Miscellaneous	367	924			367	924			924
Total	<u>\$ 16,050</u>	<u>\$ 288,313</u>	<u>\$ 280,055</u>	<u>\$ 8,044</u>	<u>\$ 8,044</u>	<u>\$ 24,308</u>	<u>\$ 4,473</u>	<u>\$ -</u>	<u>\$ 28,781</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, 2024

Garden Springs Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 18,751	\$ 6,149	\$ 1,347	\$ 156		\$ 23,709	\$ 213		\$ 23,922
Instruction	14,923	70,870	76,105	47		9,735			9,735
Accommodation	3,613	8,673	7,984		\$ 203	4,099	72		4,171
Special Events	411		122			289			289
Non-profit	495	58	11			542			542
Miscellaneous	987	125,073	112,446			13,614	763		14,377
Total	<u>\$ 39,180</u>	<u>\$ 210,823</u>	<u>\$ 198,015</u>	<u>\$ 203</u>	<u>\$ 203</u>	<u>\$ 51,988</u>	<u>\$ 1,048</u>	<u>\$ -</u>	<u>\$ 53,036</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, 2024

Garrett Morgan Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 8,104	\$ 4,843	\$ 9,186	\$ 5,246	\$ 4,984	\$ 4,023	\$ 16,092	\$ 300	\$ 19,815
Instruction	48,616	50,331	79,551	5,679	3,420	21,655			21,655
Special Events	12,979	3,838	6,424	3,837	9,359	4,871			4,871
Non-Profit		3,975	6,976	6,976	3,975				
Total	<u>\$ 69,699</u>	<u>\$ 62,987</u>	<u>\$ 102,137</u>	<u>\$ 21,738</u>	<u>\$ 21,738</u>	<u>\$ 30,549</u>	<u>\$ 16,092</u>	<u>\$ 300</u>	<u>\$ 46,341</u>

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

Fayette County School District

Year Ended June 30, 2024

George Washington Carver STEM Academy for Boys

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024			
General	\$ 7,584	\$ 27,271	\$ 5,198	\$ 582	\$ 915	\$ 29,324		\$ 1,830	\$ 27,494
Instruction		2,232	2,224	909		917			917
Non-profit		576			576				
Total	<u>\$ 7,584</u>	<u>\$ 30,079</u>	<u>\$ 7,422</u>	<u>\$ 1,491</u>	<u>\$ 1,491</u>	<u>\$ 30,241</u>	<u>\$ -</u>	<u>\$ 1,830</u>	<u>\$ 28,411</u>

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

Fayette County School District

Year Ended June 30, 2024

Glendover Elementary School

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	To	From			
Accounts:									
General	\$ 51,395	\$ 44,604	\$ 3,097	\$ 3,525	\$ 41,063	\$ 55,364			\$ 55,364
Instruction	6,062	2,438	815	3,426	1,742	9,369			9,369
Accommodation	6,161	28,113	17,612	754	10,288	7,128			7,128
Non-Profit		2,935	48,323	48,323	2,935				
Total	<u>\$ 63,618</u>	<u>\$ 78,090</u>	<u>\$ 69,847</u>	<u>\$ 56,028</u>	<u>\$ 56,028</u>	<u>\$ 71,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,861</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, 2024

Harrison Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 2,107	\$ 21,693	\$ 8,004	\$ 2,258	\$ 15,490	\$ 2,564	\$ 135		\$ 2,699
Instruction	5,286	3,000	2,069		5,148	1,069			1,069
Accommodation	589	556	729		246	170			170
Special Events	497	1,000	657		285	555			555
Miscellaneous	1,338	1,401	21,184	19,816	905	466	130		596
Total	<u>\$ 9,817</u>	<u>\$ 27,650</u>	<u>\$ 32,643</u>	<u>\$ 22,074</u>	<u>\$ 22,074</u>	<u>\$ 4,824</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ 5,089</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, 2024

James Lane Allen Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024			
General	\$ 23,106	\$ 17,600	\$ 10,502	\$ 3,879	\$ 22,752	\$ 11,331			\$ 11,331
Instruction	13,109	13,884	16,343	4,842		15,492	\$ 600		16,092
Accommodation	658	5,740	535	19,325	375	24,813			24,813
Special Events	4,517	60	474		3,991	112			112
Non-profit	5,325		4,397	4,397	5,325				
Total	\$ 46,715	\$ 37,284	\$ 32,251	\$ 32,443	\$ 32,443	\$ 51,748	\$ 600	\$ -	\$ 52,348

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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, 2024

Julius Marks Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 22,063	\$ 9,216	\$ 16,016	\$ 2,800	\$ 2,267	\$ 15,796	\$ 45		\$ 15,841
Instruction	11,597	21,017	21,004	57	590	11,077			11,077
Accommodation	5,275	6,742	4,235			7,782			7,782
Non-profit		140,917	140,622			295			295
Total	<u>\$ 38,935</u>	<u>\$ 177,892</u>	<u>\$ 181,877</u>	<u>\$ 2,857</u>	<u>\$ 2,857</u>	<u>\$ 34,950</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 34,995</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, 2024

Lansdowne Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 21,103	\$ 4,451	\$ 4,438	\$ 11,145	\$ 10,646	\$ 21,615			\$ 21,615
Instruction	9,440	14,747	19,375	88	99	4,801			4,801
Non-profit	<u>21</u>	<u>12,777</u>	<u>12,287</u>		<u>488</u>	<u>23</u>			<u>23</u>
Total	<u>\$ 30,564</u>	<u>\$ 31,975</u>	<u>\$ 36,100</u>	<u>\$ 11,233</u>	<u>\$ 11,233</u>	<u>\$ 26,439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,439</u>

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

Fayette County School District

Year Ended June 30, 2024

Liberty Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 32,933	\$ 22,206	\$ 19,430	\$ 7,555	\$ 7,555	\$ 35,709			\$ 35,709
Instruction	25,625	13,048	15,742	162	162	22,931			22,931
Accommodation	608					608			608
Special Events	25,235	233,548	255,435			3,348			3,348
Total	<u>\$ 84,401</u>	<u>\$ 268,802</u>	<u>\$ 290,607</u>	<u>\$ 7,717</u>	<u>\$ 7,717</u>	<u>\$ 62,596</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,596</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, 2024

Locust Trace AgriScience Farm

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	To	From			
General	\$ 15,813	\$ 22,587	\$ 18,420	\$ 4,209	\$ 4,209	\$ 19,980			\$ 19,980
Instruction	58,196	104,116	86,275		20,912	55,125			55,125
Nonprofit			17,513	20,912		3,399			3,399
Total	<u>\$ 74,009</u>	<u>\$ 126,703</u>	<u>\$ 122,208</u>	<u>\$ 25,121</u>	<u>\$ 25,121</u>	<u>\$ 78,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,504</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, 2024

Mary Todd Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 2,989	\$ 5,449	\$ 1,437		\$ 1,773	\$ 5,228			\$ 5,228
Instruction	1,811	9,358	9,055			2,114			2,114
Special Events	1,014	2,173	3,568	\$ 1,773		1,392			1,392
Total	<u>\$ 5,814</u>	<u>\$ 16,980</u>	<u>\$ 14,060</u>	<u>\$ 1,773</u>	<u>\$ 1,773</u>	<u>\$ 8,734</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,734</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, 2024

Maxwell Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General	\$ 106,800	\$ 99,554	\$ 48,451		\$ 289	\$ 157,614	\$ 47,381		\$ 204,995
Instruction	8,690	44,639	34,239	\$ 289		19,379			19,379
Special Events	<u>811</u>	<u>1,755</u>				<u>2,566</u>			<u>2,566</u>
Total	<u>\$ 116,301</u>	<u>\$ 145,948</u>	<u>\$ 82,690</u>	<u>\$ 289</u>	<u>\$ 289</u>	<u>\$ 179,559</u>	<u>\$ 47,381</u>	<u>\$ -</u>	<u>\$ 226,940</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, 2024

Meadowthorpe Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General	\$ 10,573	\$ 7,585	\$ 597			\$ 17,561			\$ 17,561
Instruction	11,134	40,814	31,901		\$ 9,991	10,056			10,056
Special Events	28,617	37,302	38,150		2,844	24,925			24,925
Non-profit	13,073	143,619	169,527	\$ 12,835					
Total	<u>\$ 63,397</u>	<u>\$ 229,320</u>	<u>\$ 240,175</u>	<u>\$ 12,835</u>	<u>\$ 12,835</u>	<u>\$ 52,542</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,542</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, 2024

Northern Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
General	\$ 7,445	\$ 2,754	\$ 2,250	\$ 1,513	\$ 4,411	\$ 5,051	\$ 52		\$ 5,103
Instruction	8,165	14,562	14,660	217	158	8,126			8,126
Accommodation	3,887	3,397	1,913		2,985	2,386			2,386
Special Events	4,378		673		800	2,905			2,905
Non-profit	(250)		6,374	6,624			968		968
Total	\$ 23,625	\$ 20,713	\$ 25,870	\$ 8,354	\$ 8,354	\$ 18,468	\$ 1,020	\$ -	\$ 19,488

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, 2024

Picadome Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 25,202	\$ 5,792	\$ 151		\$ 1,246	\$ 29,597			\$ 29,597
Instruction	1,655	20,370	15,948	\$ 89	4,126	2,040			2,040
Special Events	298	2,511	2,028			781			781
Non-profit	1,282	206,340	207,151	5,283		5,754			5,754
Total	<u>\$ 28,437</u>	<u>\$ 235,013</u>	<u>\$ 225,278</u>	<u>\$ 5,372</u>	<u>\$ 5,372</u>	<u>\$ 38,172</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,172</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, 2024

Rise STEM Academy for girls

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 19,502	\$ 45,169	\$ 32,003			\$ 32,668			\$ 32,668
Instruction	400	1,909	1,930			379			379
Non-profit		12,540	12,540						
Total	<u>\$ 19,902</u>	<u>\$ 59,618</u>	<u>\$ 46,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,047</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,047</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Rosa Parks Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			To	From	June 30, 2024			
General	\$ 15,845	\$ 23,826	\$ 21,276	\$ 53,094	\$ 8,929	\$ 62,560			\$ 62,560
Instruction	35,830	74,383	61,340	329	14,145	35,057			35,057
Non-profit		264,918	278,806	13,918		30			30
Special Events	74,825	50,137	74,572		44,267	6,123			6,123
Total	<u>\$ 126,500</u>	<u>\$ 413,264</u>	<u>\$ 435,994</u>	<u>\$ 67,341</u>	<u>\$ 67,341</u>	<u>\$ 103,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,770</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, 2024

Russell Cave Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 2,700	\$ 903	\$ 1,765		\$ 303	\$ 1,535			\$ 1,535
Instruction	5,779	6,676	4,222		2,326	5,907			5,907
Special Events	2,450	4,582	4,599	\$ 504	600	2,337			2,337
Non-profit		1,153	3,878	2,725					
Total	<u>\$ 10,929</u>	<u>\$ 13,314</u>	<u>\$ 14,464</u>	<u>\$ 3,229</u>	<u>\$ 3,229</u>	<u>\$ 9,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,779</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2024

Sandersville Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 18,189	\$ 23,245	\$ 20,544			\$ 20,890		\$ 1,350	\$ 19,540
Instruction	24,741	28,228	20,479		\$ 4,255	28,235		795	27,440
Special Events	14,283					14,283			14,283
Non-profit	604	274,151	278,803	\$ 4,255		207			207
Total	<u>\$ 57,817</u>	<u>\$ 325,624</u>	<u>\$ 319,826</u>	<u>\$ 4,255</u>	<u>\$ 4,255</u>	<u>\$ 63,615</u>	<u>\$ -</u>	<u>\$ 2,145</u>	<u>\$ 61,470</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, 2024

Southern Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 9,727	\$ 5,916	\$ 2,756	\$ 6,354	\$ 3,927	\$ 15,314			\$ 15,314
Instruction	4,573	9,459	8,962	4,464	3,253	6,281			6,281
Special Events	7,701		805			6,896			6,896
Non-profit	2,066	107,969	106,392		3,638	5			5
Total	<u>\$ 24,067</u>	<u>\$ 123,344</u>	<u>\$ 118,915</u>	<u>\$ 10,818</u>	<u>\$ 10,818</u>	<u>\$ 28,496</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,496</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, 2024

Squires Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 26,173	\$ 7,899	\$ 2,444	\$ 7,330	\$ 11,296	\$ 27,662	\$ 150		\$ 27,812
Instruction	10,778	16,252	14,025	763	8,831	4,937			4,937
Non-profit	<u>3,349</u>	<u>169,981</u>	<u>180,646</u>	<u>12,231</u>	<u>197</u>	<u>4,718</u>		\$ 4,718	
Total	<u>\$ 40,300</u>	<u>\$ 194,132</u>	<u>\$ 197,115</u>	<u>\$ 20,324</u>	<u>\$ 20,324</u>	<u>\$ 37,317</u>	<u>\$ 150</u>	<u>\$ 4,718</u>	<u>\$ 32,749</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, 2024

STEAM Academy

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 11,223	\$ 29,754	\$ 18,313	\$ 1,884	\$ 12,893	\$ 11,655	\$ 80		\$ 11,735
Instruction	11,192	17,433	11,104	100	5,044	12,577	4,500		17,077
Accommodation	4,232	19,569	15,869	244	2,666	5,510			5,510
Non-profit		1,065	19,440	18,375					
Total	<u>\$ 26,647</u>	<u>\$ 67,821</u>	<u>\$ 64,726</u>	<u>\$ 20,603</u>	<u>\$ 20,603</u>	<u>\$ 29,742</u>	<u>\$ 4,580</u>	<u>\$ -</u>	<u>\$ 34,322</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, 2024

Stonewall Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	To	From			
General	\$ 11,980	\$ 3,991	\$ 3,582		\$ 380	\$ 12,009			\$ 12,009
Instruction	1,803	23,051	22,750	\$ 1,271		3,375			3,375
Accommodation	43,239	45,392	35,119		20,454	33,058			33,058
Non-profit		763	20,326	20,326	763	-			-
Total	<u>\$ 57,022</u>	<u>\$ 73,197</u>	<u>\$ 81,777</u>	<u>\$ 21,597</u>	<u>\$ 21,597</u>	<u>\$ 48,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,442</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, 2024

Tates Creek Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 6,654	\$ 6,288	\$ 4,086	\$ 46		\$ 8,902	\$ 18		\$ 8,920
Instruction	2,457	37,506	35,943	1,891	\$ 1,441	4,470			4,470
Accommodation	3,341	150	90			3,401			3,401
Non-profit	6,780	159,074	165,223	450	946	135	4,000	\$ 135	4,000
Total	<u>\$ 19,232</u>	<u>\$ 203,018</u>	<u>\$ 205,342</u>	<u>\$ 2,387</u>	<u>\$ 2,387</u>	<u>\$ 16,908</u>	<u>\$ 4,018</u>	<u>\$ 135</u>	<u>\$ 20,791</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, 2024

Veterans Park Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 7,885	\$ 30,386	\$ 20,686	\$ 1,932	\$ 8,951	\$ 10,566	\$ 104		\$ 10,670
Instruction	17,111	40,997	53,920	11,075	3,609	11,654	75		11,729
Non-profit	2,585	278,379	280,308	1,460	1,907	209	1,393		1,602
Total	<u>\$ 27,581</u>	<u>\$ 349,762</u>	<u>\$ 354,914</u>	<u>\$ 14,467</u>	<u>\$ 14,467</u>	<u>\$ 22,429</u>	<u>\$ 1,572</u>	<u>\$ -</u>	<u>\$ 24,001</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, 2024

Wellington Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 8,042	\$ 36,345	\$ 32,830	\$ 7,087	\$ 8,556	\$ 10,088	\$ 50		\$ 10,138
Instruction	953	16,735	15,148		1,130	1,410			1,410
Accommodation	2	935	2		935				
Non-profit	178	188,732	192,444	5,207	1,673		1,001		1,001
Total	<u>\$ 9,175</u>	<u>\$ 242,747</u>	<u>\$ 240,424</u>	<u>\$ 12,294</u>	<u>\$ 12,294</u>	<u>\$ 11,498</u>	<u>\$ 1,051</u>	<u>\$ -</u>	<u>\$ 12,549</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, 2024

William Wells Brown Elementary School

	Cash Balances June 30, 2023	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2024	Accounts Receivable June 30, 2024	Accounts Payable June 30, 2024	Due to Student Groups June 30, 2024
				To	From				
Accounts:									
General	\$ 1,888	\$ 47,444	\$ 44,505	\$ 2,430	\$ 5,765	\$ 1,492	\$ 250		\$ 1,742
Instruction	1,660	4,201	2,651	24	612	2,622			2,622
Non-profit			5,105	5,105					
Special Events	82	2,392	1,292		1,182				
Total	<u>\$ 3,630</u>	<u>\$ 54,037</u>	<u>\$ 53,553</u>	<u>\$ 7,559</u>	<u>\$ 7,559</u>	<u>\$ 4,114</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 4,364</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, 2024

Yates Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	June 30, 2023			June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	
				To	From				
General	\$ 3,538	\$ 9,295	\$ 5,763	\$ 247	\$ 301	\$ 7,016	\$ 15		\$ 7,031
Instruction	6,549	14,274	15,822	5,529	5,951	4,579			4,579
Accommodation	7,097	1,193	360	938	462	8,406	750		9,156
Total	\$ 17,184	\$ 24,762	\$ 21,945	\$ 6,714	\$ 6,714	\$ 20,001	\$ 765	\$ -	\$ 20,766

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***



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**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, 2024, 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 14, 2024.

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.

LBMC, PC

Louisville, Kentucky
November 14, 2024