

**Financial Statement and
Related Information**

**Fayette County School District
School Activity Funds**

June 30, 2025

LBMC

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Fayette County School District School Activity Funds

June 30, 2025

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Independent Auditors' Report

Members of the Board
Fayette County School District
Lexington, Kentucky

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying combined statement of fund balance of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2025, combined statement of fund balances, and the related notes to the combined financial statement, which comprise the Activity Funds' basic combined financial statement as listed in the table of contents (the "financial statement").

In our opinion, the accompanying combined financial statement referred to above present fairly, in all material respects, the financial position of the Activity Funds of the District as of June 30, 2025 in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined Financial Statement section of our report. We are required to be independent of the Activity Funds, 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 Statement

Management is responsible for the preparation and fair presentation of this combined financial statement in accordance with GAAP, and for 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 statement, 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 Statement

Our objectives are to obtain reasonable assurance about whether the combined financial statement is 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 statement.

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 combined financial statement, 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 combined financial statement.
- 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 statement.
- 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

GAAP requires that the Management's Discussion and Analysis on pages 4 and 5 be presented to supplement the basic combined financial statement. Such information is the responsibility of management and, although not a part of the basic combined financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic combined financial statement in an appropriate operational, economic, or historical context. We

have applied certain limited procedures to the required supplementary information 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 statement. and other knowledge we obtained during our audit of the basic financial statement. 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statement taken as a whole. The combined and other information listed in the preceding table of contents on pages 9 through 40 is presented for purposes of additional analysis and is not a required part of the basic financial statement 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 statement. The information has been subjected to the auditing procedures applied in our audit of the basic financial statement 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 statement 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 combined 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 December 17, 2025 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.

L B M C, P C

Louisville, Kentucky
December 17, 2025

Management's Discussion and Analysis (Unaudited)

Fayette County School District School Activity Funds

June 30, 2025

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, 2025. Please read it in conjunction with the Activity Funds' combined statement of fund balance.

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 Combined Financial Statement

This financial report includes the combined statement of fund balance and combined statement of fund balance and cash receipts and disbursements for all sixty-five schools. The Independent Auditors' Report on this information precedes this Management's Discussion and Analysis (Unaudited).

The Activity Funds of the District are being presented as special revenue funds in accordance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* and related standards.

Financial Highlights

Total assets of all Activity Funds amounted to \$6,180,861 at June 30, 2025, compared to \$5,997,452 of total assets in the prior year, which reflects an increase of \$183,409. At June 30, 2025, total assets consist primarily of cash totaling \$6,099,130, compared to June 30, 2024, which reflected cash of \$5,864,989. This increase in cash was primarily due to the excess of cash receipts over cash disbursements by approximately \$234,141 during the fiscal year ended June 30, 2025. Accounts receivable were \$81,731 and \$132,463 as of the years ended June 30, 2025 and 2024, respectively. Total liabilities of all Activity Funds amounted to \$112,301 at June 30, 2025, compared to total liabilities of \$117,759 in the prior year resulting in a restricted fund balance of \$6,068,560 which is to be used for various student activities at the schools.

Management's Discussion and Analysis--Continued

Fayette County School District School Activity Funds

June 30, 2025

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 \$12,907,032 during the fiscal year ended June 30, 2025 compared to \$12,141,720 of cash receipts in the prior year, which reflects an increase of \$765,312. Disbursements by the Activity Funds amounted to \$12,672,891 and \$11,783,963 during the fiscal years ended June 30, 2025 and 2024, respectively.

Funding for the Activity Funds is generally dependent upon the fundraising 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, Budget and Benefit Services (859) 381-4141 or by mail at 450 Park Place, Lexington, Kentucky 40511.

Combined Statement of Fund Balance

**Fayette County School District
School Activity Funds**

June 30, 2025

Assets

Cash	\$ 6,099,130
Accounts receivable	<u>81,731</u>

Total Assets	<u><u>\$ 6,180,861</u></u>
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Liabilities

Accounts payable	\$ 112,301
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Fund Balance

Restricted	<u>6,068,560</u>
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Total Liabilities and Fund Balance	<u><u>\$ 6,180,861</u></u>
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See Notes to the Combined Financial Statement

Notes to Combined Financial Statement

**Fayette County School District
School Activity Funds**

June 30, 2025

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 combined financial statement 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 fund balance was prepared in accordance with GASB No. 34, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments*, GASB No. 84, *Fiduciary Activities* and related standards. The Activity Funds are special revenue funds of the District. This financial statement is reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Use of Estimates--The preparation of the combined statement of fund balance 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 December 17, 2025, the date the financial statement was available to be issued.

Notes to Combined Financial Statement--Continued

**Fayette County School District
School Activity Funds**

June 30, 2025

Note B--Cash

Generally accepted accounting principles require the Activity Funds to disclose how they address 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 specifically 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

Combined Schedule of Receipts, Disbursements and Fund Balances

**Fayette County School District
School Activity Funds**

Year Ended June 30, 2025

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
High Schools and Technical Schools	\$ 2,857,253	\$ 4,069,194	\$ 4,201,235	\$ 1,609,638	\$ 1,609,638	\$ 2,725,212	\$ 8,262	\$ 110,466	\$ 2,623,008
Middle Schools	1,348,985	2,501,126	2,405,604	750,721	750,721	1,444,507	3,108	187	1,447,428
Elementary Schools	<u>1,658,751</u>	<u>6,336,712</u>	<u>6,066,052</u>	<u>1,262,004</u>	<u>1,262,004</u>	<u>1,929,411</u>	<u>70,361</u>	<u>1,648</u>	<u>1,998,124</u>
Total	<u>\$ 5,864,989</u>	<u>\$ 12,907,032</u>	<u>\$ 12,672,891</u>	<u>\$ 3,622,363</u>	<u>\$ 3,622,363</u>	<u>\$ 6,099,130</u>	<u>\$ 81,731</u>	<u>\$ 112,301</u>	<u>\$ 6,068,560</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Bryan Station High School

	Cash	Receipts	Disbursements	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances			To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
1000.000 General Student Fund	\$ 8,184	\$ 6,563	\$ 21,392	\$ 7,111	\$ -	\$ 466	\$ -	\$ -	\$ 466
1010.000 Interest	1,950	9,667	4,604	-	5,700	1,313	-	-	1,313
1030.000 Counseling	15,786	14,842	22,462	-	1,124	7,042	-	-	7,042
1055.000 Instructional Fee	10,881	14,946	4,000	-	20,171	1,656	-	25,742	(24,086)
1075.000 Parking	836	10	-	-	836	10	-	-	10
1100.000 Staff Vending	358	2,522	4,004	1,738	-	614	-	-	614
1105.000 Start Up	1,700	-	-	-	-	1,700	-	-	1,700
181 MEDICAL ACADEMY	330	-	747	417	-	-	-	-	-
209 DANCE TEAM	767	-	-	-	767	-	-	-	-
217 GOLF	538	1,300	1,704	-	134	-	-	-	-
3080.000 Art 1 McGill	1,371	3,170	2,124	1,325	-	3,742	-	-	3,742
3085.000 Art 2 A. Davis	2,155	-	-	-	380	1,775	-	-	1,775
309 DANCE CLASS	485	-	485	-	-	-	-	-	-
3090.000 Art 3 Schentrup	120	-	-	-	-	120	-	-	120
3130.000 AVID	300	160	690	500	-	270	-	-	270
3140.000 Band	-	3,455	4,205	750	-	-	-	-	-
3185.000 Chorus	(21)	3,047	3,593	-	567	(1,134)	-	-	(1,134)
322 MNA / MED	262	-	676	414	-	-	-	-	-
3225.000 Culinary	32	219	-	-	-	251	-	-	251
3260.000 Drama	4,933	9,547	10,738	1,847	-	5,589	-	-	5,589
3285.000 Engineering	263	-	250	-	-	13	-	-	13
3310.000 FBLA	627	-	242	-	-	385	-	-	385
332 ART - BRICE	799	-	-	-	799	-	-	-	-
3335.000 Freshman Academy	108	-	425	310	-	(7)	-	-	(7)
3370.000 HOSA-Health Occupation	753	-	482	-	187	84	-	-	84
340 MUSIC - GUITAR	574	425	1,623	624	-	-	-	-	-
3404.000 IT Academy	3,381	-	453	-	-	2,928	-	-	2,928
3410.000 JAG	-	250	370	500	-	380	-	-	380
344 SKILLS USA	2,486	-	1,546	-	940	-	-	-	-
3445.000 Library	3,229	229	-	-	3,229	229	-	-	229
3455.000 Mariachi	257	2,027	(75)	-	-	2,359	-	-	2,359
348 YCLUB/KUNA	118	-	-	-	118	-	-	-	-
3490.000 Music	-	8,143	9,386	1,030	-	(213)	-	-	(213)
3510.000 Orchestra	5,165	2,519	3,530	-	100	4,054	-	-	4,054
3535.000 Piano	865	75	-	-	-	940	-	-	940
3590.000 Robotics	817	490	450	-	-	857	-	-	857

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Bryan Station High School

	Cash	Receipts	Disbursements	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances			To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
3615.000 Science	1,528	41	483	-	-	1,086	-	-	1,086
3670.000 Special Ed Sunshine Cart	557	44	-	-	557	44	-	-	44
3705.000 Technology	4,834	6,290	4,682	-	1,675	4,767	-	-	4,767
4011.000 ACT Club	50	-	-	-	-	50	-	-	50
4030.000 Anime Club	34	-	-	-	-	34	-	-	34
4050.000 Bass Club	96	1,123	2,396	1,411	-	234	-	-	234
4055.000 Beta Club	114	214	1,232	1,000	-	96	-	-	96
4060.000 Black Student Union	1,115	-	978	350	-	487	-	-	487
4110.000 Coffee Cart	600	-	109	-	-	491	-	-	491
4135.000 Dance Blue	963	1,169	3,584	-	-	(1,452)	-	-	(1,452)
4140.000 Debate Team	284	-	-	-	-	284	-	-	284
4150.000 Defender Café-Fuqua	825	922	500	-	-	1,247	-	-	1,247
4160.000 Ed Rising	1,841	-	1,835	-	-	6	-	-	6
4165.000 Energy Award	591	-	294	-	-	297	-	-	297
4220.000 FRYSC	1,355	1,095	1,094	-	686	670	-	-	670
4255.000 GSA	676	-	-	-	-	676	-	-	676
4335.000 Latin Dance Club	107	1,855	(1,249)	-	900	2,311	-	-	2,311
4340.000 Latin X Student Union	39	2,375	(2)	-	847	1,569	-	-	1,569
4355.000 Leadership Academy	3,531	-	92	-	-	3,439	-	-	3,439
4410.000 National Hispanic Honors Soc	2,180	-	-	-	2,179	1	-	-	1
4415.000 National Honor Society	-	763	-	-	725	38	-	-	38
4470.000 Prom	-	-	14,723	-	-	(14,723)	-	-	(14,723)
4505.000 ROTC	5,019	21,459	16,448	-	3,821	6,209	-	-	6,209
4565.000 Spanish Honor Society	3,120	550	2,973	-	-	697	-	-	697
4595.000 Sports Medicine	1,973	-	3,656	5,967	-	4,284	-	-	4,284
4606.000 Station Studios	326	-	-	-	-	326	-	-	326
4615.000 STLP	429	2,471	269	1,603	-	4,234	-	-	4,234
4620.000 Student Council	176	-	-	135	-	311	-	-	311
4626.000 SW Student Needs	3,440	-	300	-	-	3,140	-	-	3,140
4630.000 Tennis Club	294	3,645	743	775	-	3,971	-	-	3,971
4655.000 TSA	2,973	4,171	6,002	-	560	582	-	-	582
4675.000 Yearbook	4,759	2,178	5,599	-	-	1,338	-	-	1,338
4810.000 Junior Class	4,699	12,560	2,127	-	169	14,963	-	-	14,963
4815.000 Senior Class	276	310	2,900	800	-	(1,514)	-	-	(1,514)
5000.000 Athletic General	7,147	23,016	21,002	3,550	-	12,711	-	-	12,711
5005.000 Athletic Insurance	14,935	3,252	15,850	-	-	2,337	-	-	2,337

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Bryan Station High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
501 PEPSI-STUDENTS	131	-	-	-	131	-	-	-	-
5040.000 Archery	254	1,195	2,917	-	-	(1,468)	-	-	(1,468)
5045.000 Baseball	1,016	20,833	18,958	-	2,769	122	-	-	122
5050.000 Basketball Boys	2,669	32,899	23,681	-	5,919	5,968	-	-	5,968
5055.000 Basketball Girls	87	14,666	12,627	-	1,786	340	-	-	340
5065.000 Bowling	3,754	201	4,839	3,906	-	3,022	-	-	3,022
5070.000 Cheerleaders	825	28,362	24,419	-	4,395	373	-	-	373
5075.000 Cross Country	520	1,410	2,853	1,875	-	952	-	-	952
5085.000 Esports	13	-	-	250	-	263	-	-	263
5095.000 Football	17	110,028	63,041	-	17,365	29,639	-	-	29,639
5110.000 Lacrosse - Boys	(403)	8,011	1,185	-	5,682	741	-	-	741
5115.000 Lacrosse - Girls	842	7,208	4,378	-	556	3,116	-	-	3,116
5120.000 Soccer Boys	3,552	4,964	6,087	-	679	1,750	-	-	1,750
5125.000 Soccer Girls	2,858	6,882	6,296	-	845	2,599	-	-	2,599
5130.000 Softball	5,565	4,501	5,953	-	1,569	2,544	-	-	2,544
5140.000 Swim and Dive	2,522	1,050	3,679	2,000	-	1,893	-	-	1,893
5155.000 Track Boys	10,202	12,328	15,445	5,652	-	12,737	-	-	12,737
5165.000 Volleyball Boys	430	783	4,314	3,101	-	-	-	-	-
5170.000 Volleyball Girls	8,990	26,767	24,174	-	1,883	9,700	-	-	9,700
5175.000 Wrestling	2,438	3,906	4,323	280	-	2,301	-	-	2,301
5185.000 District Mid Basketball Boys	-	4,295	2,420	-	670	1,205	-	-	1,205
5205.000 District Middle Track	-	10,218	1,568	-	8,650	-	-	-	-
6015.000 Fee Waiver	-	2,597	23,349	-	1,990	(22,742)	-	-	(22,742)
6020.000 SWEEP BOE	1	-	37,610	37,609	-	-	-	-	-
6025.000 Arbiter Pay	1,820	-	40,000	35,730	-	(2,450)	-	-	(2,450)
6030.000 Athletics BOE	-	23,300	350	-	20,500	2,450	-	-	2,450
Total	\$ 189,398	\$ 499,513	\$ 543,192	\$ 122,560	\$ 122,560	\$ 145,719	\$ -	\$ 25,742	\$ 119,977

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Eastside Center for Applied Technology

	Cash			Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
100 General	\$ 32,662	\$ 259	\$ 10,202	\$ -	\$ -	\$ 22,719	\$ -	\$ -	\$ 22,719
101 Interest	521	5,684	-	-	-	6,205	-	-	6,205
102 Vending	50,679	9,897	18,177	-	-	42,399	-	-	42,399
103 Energy Award	1,176	-	-	-	-	1,176	-	-	1,176
105 Student Tech Lead Program	591	75	-	-	-	666	-	-	666
201 Student Achievement	7,473	1,943	3,325	-	-	6,091	-	-	6,091
202 Diesel Boyd Cat	2,084	1,340	547	-	-	2,877	-	-	2,877
203 Skills Usa	1,221	8,195	14,476	-	-	(5,060)	-	-	(5,060)
204 Car Show	975	-	-	-	-	975	-	-	975
205 Solar Car	1,000	-	-	-	-	1,000	-	-	1,000
206 TSA	1,158	2,545	856	-	-	2,847	-	-	2,847
207 Automotive Technology	311	-	-	-	-	311	-	-	311
208 Transportation Program	18,636	415	495	-	-	18,556	-	-	18,556
209 Engrave It	2,324	-	-	-	-	2,324	-	-	2,324
Total	<u>\$ 120,811</u>	<u>\$ 30,353</u>	<u>\$ 48,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,086</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Frederick Douglass High School

	Cash	Receipts	Disbursements	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances			To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
1000 SWEEP BOE	\$ 1,628	\$ -	\$ 1,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000.000 General Student Fund	553	10,406	27,203	44,290	-	28,046	-	-	28,046
1010.000 Interest	21,146	25,313	5,444	-	36,366	4,649	-	-	4,649
1025.000 Chromebook	1,706	575	599	-	-	1,682	-	-	1,682
1030.000 Counseling	6,917	164	5,236	-	10	1,835	-	-	1,835
1041.000 Facilities Maintenance	10,952	-	2,148	-	8,804	-	-	-	-
1055.000 Instructional Fee	25,993	75,941	59,194	-	42,651	89	-	-	89
1075.000 Parking	-	245	-	-	245	-	-	-	-
1100.000 Staff Vending	566	1,262	1,767	-	-	61	-	-	61
1105.000 Start Up	(1,950)	-	-	1,950	-	-	-	-	-
1110.000 Student ID	1,141	207	137	-	1,211	-	-	-	-
1115.000 Student Parking	130	3,810	400	-	3,540	-	-	-	-
1117.000 Student Vending	10	-	-	-	-	10	-	-	10
1120.000 Technology Fee	12,260	-	6,275	-	-	5,985	-	-	5,985
125 ADVANCEKY	1,695	-	1,695	-	-	-	-	-	-
3010.000 Anatomy	12	-	1,072	1,060	-	-	-	-	-
3050.000 AP Professional Development	16,716	28,102	9,276	-	-	35,542	-	-	35,542
3070.000 Art	3,856	4,325	6,543	66	-	1,704	-	-	1,704
3140.000 Band	8,839	9,250	14,896	433	-	3,626	-	-	3,626
3150.000 Bio Med	11,836	3,372	3,146	-	-	12,062	-	-	12,062
3160.000 Business	210	-	-	-	-	210	-	-	210
3185.000 Chorus	1,693	2,808	3,072	1,350	-	2,779	-	-	2,779
3212.000 CPR	162	-	-	-	-	162	-	-	162
3260.000 Drama	885	23,713	15,748	486	-	9,336	-	-	9,336
3290.000 English	7,420	-	1,150	2,500	-	8,770	-	-	8,770
3300.000 ESS	8,916	-	26	10,000	-	18,890	-	-	18,890
3310.000 FBLA	-	75	-	-	-	75	-	-	75
3335.000 Freshman Academy	613	4,518	5,844	5,320	-	4,607	-	-	4,607
3360.000 Health Academy	4,890	-	3,328	2,500	-	4,062	-	-	4,062
3430.000 KYA	-	975	-	-	-	975	-	-	975
3445.000 Library	752	802	1,038	956	-	1,472	-	-	1,472
3460.000 Math	5,985	-	-	2,200	-	8,185	-	-	8,185
3510.000 Orchestra	5,458	11,431	11,031	700	-	6,558	-	-	6,558
3525.000 PE and Health	1,606	-	-	-	537	1,069	-	-	1,069
3535.000 Piano Lab	540	625	1,025	-	-	140	-	-	140
3570.000 Professional Academy	38	5	1,498	2,500	-	1,045	-	-	1,045

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Frederick Douglass High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
3615.000 Science	2,881	1,390	3,833	2,440	-	2,878	\$ -	\$ -	2,878
3645.000 Social Studies	5,231	110	6,680	2,500	-	1,161	-	-	1,161
3660.000 Special Education	1,797	63	1,038	1,000	-	1,822	-	-	1,822
3665.000 Special Education CBI	16	-	-	-	-	16	-	-	16
3695.000 Teaching/Learning Pathway	322	6,373	4,185	-	1,281	1,229	-	-	1,229
3705.000 Technology	892	-	-	-	-	892	-	-	892
3710.000 Technology Academy	2,564	300	479	-	2,000	385	-	-	385
3736.000 Weight Rm Management	369	-	6,830	6,461	-	-	-	-	-
3750.000 World Language	2,875	-	3,088	1,000	-	787	-	-	787
4005.000 Academic Club	187	30	150	-	-	67	-	-	67
4045.000 Baking Club	206	220	265	-	-	161	-	-	161
4055.000 Beta Club	9,905	2,314	3,513	-	-	8,706	-	-	8,706
4060.000 Black Student Union	1,793	588	518	-	-	1,863	-	-	1,863
4100.000 Climate/Culture Club	31	219	150	-	21	79	-	-	79
4125.000 Cultural Club	386	-	-	-	-	386	-	-	386
4135.000 Dance Blue	507	17,357	3,234	5,800	-	20,430	-	-	20,430
4160.000 Ed Rising	2,306	2,430	2,504	1,281	-	3,513	-	-	3,513
4165.000 Energy Award	2,339	-	-	-	-	2,339	-	-	2,339
4175.000 FBLA	1,562	7,083	6,567	-	-	2,078	-	-	2,078
4180.000 FCA	500	-	-	-	-	500	-	-	500
4220.000 FRYSC	2,077	698	-	-	-	2,775	-	-	2,775
4255.000 GSA	671	600	-	-	-	1,271	-	-	1,271
4280.000 HOSA	1,676	3,238	4,265	-	-	649	-	-	649
4305.000 JAG	904	-	490	-	-	414	-	-	414
4315.000 Key Club	1,186	735	770	500	-	1,651	-	-	1,651
4321.000 KTF	230	-	-	-	-	230	-	-	230
4325.000 KYA	608	13,114	14,962	1,240	-	-	-	-	-
4415.000 National Honor Society	736	4,463	3,566	-	-	1,633	-	-	1,633
4430.000 Outdoor Classroom	2,000	1	1,729	-	-	272	-	-	272
4440.000 PBIS	70	124	-	-	-	194	-	-	194
4450.000 Pickleball	211	-	-	-	-	211	-	-	211
4480.000 Psychology Club	57	-	-	-	-	57	-	-	57
4520.000 School Store	2,514	-	-	-	-	2,514	-	-	2,514
4550.000 Solar Coalition Club	842	-	-	-	-	842	-	-	842
4565.000 Spanish Honor Society	472	-	-	-	-	472	-	-	472

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Frederick Douglass High School

	Cash	Receipts	Disbursements	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances June 30, 2024			To	From	Balances June 30, 2025	Receivable June 30, 2025	Payable June 30, 2025	Fund Balance June 30, 2025
4585.000 Speech Team	-	28	415	1,000	-	613	-	-	613
4620.000 Student Council	814	19,745	10,168	-	7,800	2,591	-	-	2,591
4640.000 The Stable	112	1,514	2,175	825	-	276	-	-	276
4655.000 TSA	1,484	2,283	2,758	-	-	1,009	-	-	1,009
4675.000 Yearbook	1,825	663	-	-	-	2,488	-	-	2,488
4685.000 Young Feminist Club	110	-	-	-	-	110	-	-	110
4810.000 Junior Class	35,218	22,840	18,926	-	5,035	34,097	-	-	34,097
4815.000 Senior Class	998	8,160	13,109	7,000	-	3,049	-	-	3,049
5000.000 Athletic General	37,708	34,221	38,412	-	15,064	18,453	-	-	18,453
5005.000 Athletic Insurance	19,558	9,889	-	800	-	30,247	-	-	30,247
5015.000 Athletic Facilities	1,800	5,000	1,950	-	440	4,410	-	-	4,410
502 DANCE	356	1,410	1,766	-	-	-	-	-	-
5020.000 Athletic Title IX Funds	4,438	5,000	-	-	-	9,438	-	-	9,438
5025.000 Athletic Trainer	5,653	5,000	2,494	-	-	8,159	-	-	8,159
5040.000 Archery	3,750	17,842	17,824	-	-	3,768	-	-	3,768
5045.000 Baseball	75	21,985	17,433	-	4,627	-	-	-	-
5050.000 Basketball Boys	6,154	17,999	20,086	-	2,864	1,203	-	-	1,203
5055.000 Basketball Girls	7,194	11,560	11,826	-	4,889	2,039	-	-	2,039
5060.000 Bass Fishing	6,465	-	-	-	-	6,465	-	-	6,465
5065.000 Bowling	1,325	3,505	5,233	1,500	-	1,097	-	-	1,097
5070.000 Cheerleaders	310	36,283	22,063	-	100	14,430	-	-	14,430
5075.000 Cross Country	741	415	-	-	-	1,156	-	-	1,156
5085.000 Esports	424	-	-	-	-	424	-	-	424
5095.000 Football	23,668	70,311	69,616	-	7,919	16,444	-	-	16,444
5100.000 Golf Boys	904	1,346	2,220	1,500	-	1,530	-	-	1,530
5110.000 Lacrosse - Boys	1,505	5,532	6,678	-	359	-	-	-	-
5115.000 Lacrosse - Girls	1,103	10,019	8,867	-	1,440	815	-	-	815
5120.000 Soccer Boys	256	13,623	7,253	-	5,964	662	-	-	662
5125.000 Soccer Girls	2,123	27,547	5,903	-	5,789	17,978	-	-	17,978
5130.000 Softball	2,700	5,991	733	-	3,405	4,553	-	-	4,553
5140.000 Swim and Dive	1,250	3,584	5,553	1,500	-	781	-	-	781
5145.000 Tennis	2,507	305	3,041	500	-	271	-	-	271
5155.000 Track	9,498	7,922	10,766	-	100	6,554	-	-	6,554
5165.000 Volleyball Boys	4,658	5,329	5,400	1,120	-	5,707	-	-	5,707
5170.000 Volleyball Girls	5,907	17,603	13,465	-	5,095	4,950	-	-	4,950
5175.000 Wrestling	4,788	389	2,837	-	717	1,623	-	-	1,623

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Frederick Douglass High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
532 LACROSSE GIRLS TOURNAMENT	140	-	-	-	140	-	-	-	-
533 TOURNAMENT	225	-	-	-	225	-	-	-	-
535 LACROSSE BOYS TOURNAMENT	560	-	-	-	560	-	-	-	-
6015.000 Fee Waiver	-	22,538	6,651	-	13,830	2,057	-	-	2,057
6020.000 SWEEP BOE	-	-	18,957	18,957	-	-	-	-	-
6025.000 Arbiter Pay	1,014	500	45,000	49,793	-	6,307	-	-	6,307
7081.000 American Red Cross Scholarship	-	500	-	-	-	500	-	-	500
7106.000 NextGrad Scholarship	-	500	-	-	-	500	-	-	500
Total	<u>\$ 413,415</u>	<u>\$ 688,255</u>	<u>\$ 658,813</u>	<u>\$ 183,028</u>	<u>\$ 183,028</u>	<u>\$ 442,857</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 442,857</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Henry Clay High School

	Cash	Receipts	Disbursements	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances			To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
1000.000 General Student Fund	\$ 36,608	\$ 506	\$ 10,454	\$ -	\$ 19,532	\$ 7,128	\$ 500	\$ 6,803	\$ 825
1005 ATHLETICS BOE	-	20,500	-	-	20,500	-	-	-	-
1010.000 Interest	-	25,179	-	-	-	25,179	-	-	25,179
1015.000 AAPL Testing	1,436	-	340	-	-	1,096	-	-	1,096
1030.000 Counseling	4,314	1,027	170	-	1,277	3,894	-	-	3,894
1045.000 Faculty Fund	-	820	703	-	-	117	300	-	417
1055.000 Instructional Fee	530	18,224	-	-	18,706	48	-	-	48
1090.000 PSAT Fees	824	-	-	-	-	824	-	-	824
1091.000 Reserve Account	1,230	-	-	-	-	1,230	-	-	1,230
1100.000 Staff Vending	2,032	1,422	1,529	-	-	1,925	-	-	1,925
1110.000 Student ID	393	-	-	-	-	393	-	-	393
1115.000 Student Parking	6,359	4,075	2,165	-	-	8,269	-	-	8,269
1125.000 Textbooks	3,287	-	-	-	46	3,241	-	-	3,241
1130.000 Transcripts	-	16	-	-	-	16	-	-	16
243 MIDDLE SCHOOL SPORTS	7,996	700	7,996	-	700	-	-	-	-
3010.000 Anatomy	417	285	156	-	-	546	-	-	546
3015.000 AP Art History	1,303	30,230	17,133	-	14,400	-	-	-	-
3030.000 AP English	1,905	-	-	-	-	1,905	-	-	1,905
3040.000 AP History	53	1,199	4,292	3,037	-	(3)	-	-	(3)
3055.000 AP Testing	25,902	40,526	32,807	-	3,420	30,201	-	-	30,201
3060.000 AP World Language	513	220	-	-	379	354	-	-	354
3080.000 Art 1 Junker	3,823	-	1,110	-	2,000	713	-	-	713
3085.000 Art 2 Bolander	1,466	475	1,576	-	-	365	-	-	365
3090.000 Art 3 Christensen	3,013	4,174	3,627	-	3,302	258	-	-	258
3095.000 Art 4 Holladay	2,791	2,800	2,650	-	-	2,941	-	-	2,941
3096.000 Art 5 - Shuler	1,308	2,342	892	-	-	2,758	-	-	2,758
3140.000 Band	4,667	8,000	5,711	-	1,648	5,308	-	-	5,308
3155.000 Biology	2,840	665	886	-	-	2,619	-	-	2,619
3160.000 Business	197	-	-	-	-	197	-	-	197
3175.000 Chemistry	2,657	338	-	-	2,334	661	-	-	661
3185.000 Chorus	87	3,665	2,600	-	-	1,152	-	1,413	(261)
3255.000 Digital Photography	889	-	-	-	-	889	-	-	889
3260.000 Drama	2,874	15,371	7,211	-	4,756	6,278	-	-	6,278
3290.000 English	824	-	-	-	-	824	-	-	824
3301.000 Entrepreneurship Class	4,051	3,707	5,060	-	-	2,698	-	-	2,698
3306.000 Family Consumer Sci Chiffins	8,082	97	1,183	-	-	6,996	-	-	6,996

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Henry Clay High School

	Cash	Receipts	Disbursements	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances June 30, 2024			To	From	Balances June 30, 2025	Receivable June 30, 2025	Payable June 30, 2025	Fund Balance June 30, 2025
3307.000 Family Consumer Sci Claunch	3,820	160	1,995	-	280	1,705	-	-	1,705
3350.000 Graphics	116	-	-	-	-	116	-	-	116
3355.000 Guitar	-	2,495	1,396	-	-	1,099	-	-	1,099
3405.000 Intro to Physics	843	271	-	-	205	909	-	-	909
3441.000 Liberal Arts Academy	3,977	720	158	-	142	4,397	-	-	4,397
3445.000 Library	1,881	914	24	546	-	3,317	-	-	3,317
3460.000 Math	1,157	-	-	-	1,068	89	-	-	89
3510.000 Orchestra	223	1,225	1,060	-	36	352	-	-	352
3525.000 PE	2,653	995	470	-	994	2,184	-	-	2,184
3530.000 Physics	1,140	595	-	-	-	1,735	-	-	1,735
3580.000 Radio/TV Production	70	-	-	-	-	70	-	-	70
3590.000 Robotics	266	150	-	-	-	416	-	-	416
3615.000 Science	1,487	352	-	-	-	1,839	-	-	1,839
3655.000 Special Education MSD	991	3,264	113	652	-	4,794	-	-	4,794
3660.000 Special Education	658	-	-	-	-	658	-	-	658
3675.000 Speech	14	-	-	-	-	14	-	-	14
3705.000 Technology	1,193	725	-	-	-	1,918	-	-	1,918
4005.000 Academic Club	767	77	375	-	-	469	-	-	469
4045.000 Baking Club	778	765	945	900	-	1,498	-	-	1,498
4055.000 Beta Club	7,080	-	4,367	-	-	2,713	-	-	2,713
4065.000 Blue Diamonds	13	270	207	-	-	76	-	-	76
4070.000 BSU	4,339	4,007	2,421	660	-	6,585	-	-	6,585
4097.000 Civics Club	1,894	3,280	1,763	-	2,400	1,011	-	-	1,011
4105.000 Coed-Y	654	16,443	14,729	151	-	2,519	-	-	2,519
4115.000 College and Career	-	4,080	1,649	-	-	2,431	-	-	2,431
4135.000 Dance Blue	-	5,405	5,556	500	-	349	-	-	349
4140.000 Debate Team	20,294	137	1,603	-	-	18,828	-	-	18,828
4165.000 Energy Award	3,122	1,142	3,450	-	326	488	-	-	488
4175.000 FBLA	163	-	-	-	-	163	-	-	163
4180.000 FCA	161	-	-	-	-	161	-	-	161
4185.000 FCCLA	1,186	700	889	280	-	1,277	-	1,277	-
4210.000 French Club	2	-	-	-	-	2	-	-	2
4215.000 French Honor Society	40	-	-	-	-	40	1,300	-	1,340
4225.000 GAC	300	-	-	-	-	300	-	-	300
4255.000 GSA	261	-	175	-	-	86	-	-	86

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Henry Clay High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
4270.000 History Club	468	-	170	100	-	398	-	-	398
4285.000 International Club	397	-	-	-	-	397	-	-	397
4290.000 Intramurals	527	-	-	-	-	527	-	-	527
4310.000 Junior Classical League	236	-	-	-	-	236	-	-	236
4315.000 Key Club	5,409	9,607	12,537	305	-	2,784	-	-	2,784
4345.000 Latino Club	15	-	-	-	-	15	-	-	15
4386.000 Model UN	12,100	83,562	48,984	-	21,475	25,203	-	-	25,203
4415.000 National Honor Society	507	2,790	1,887	-	-	1,410	-	-	1,410
4435.000 Outdoor Club	98	-	-	-	-	98	-	-	98
4440.000 PBIS	5,316	-	3,731	3,000	-	4,585	-	-	4,585
4480.000 Psychology Club	858	-	-	-	-	858	-	-	858
4500.000 Robotics Club	2,268	-	-	-	-	2,268	-	-	2,268
4505.000 ROTC	75	-	-	-	-	75	-	-	75
4520.000 School Store	-	2,458	965	-	-	1,493	-	-	1,493
4525.000 Science Club	66	-	-	-	-	66	-	-	66
4555.000 Sources of Strength	3,120	-	609	-	-	2,511	-	-	2,511
4560.000 Spanish Club	97	-	-	-	-	97	-	-	97
4575.000 Special Olympics	24	-	-	-	-	24	-	-	24
4580.000 Spectrum of Light	573	514	458	-	-	629	-	-	629
4600.000 St. Youth SVC	1,247	5	985	-	267	-	-	-	-
4605.000 STAMP	288	-	-	-	-	288	-	-	288
4620.000 Student Council	12,138	17,949	3,659	-	8,210	18,218	-	-	18,218
4655.000 TSA	15	-	-	-	-	15	-	-	15
4665.000 World Club	216	-	-	-	-	216	-	-	216
4670.000 Y-Club	-	350	700	350	-	-	-	-	-
4675.000 Yearbook	16,969	570	-	-	-	17,539	-	-	17,539
4810.000 Junior Class	112	-	-	-	-	112	-	-	112
4815.000 Senior Class	26,651	26,199	19,351	-	16,132	17,367	-	2,378	14,989
5000.000 Athletic General	6,265	1,000	1,179	-	725	5,361	-	-	5,361
5003.000 Gate Receipts	53,657	35,186	40,560	-	30,895	17,388	-	-	17,388
5005.000 Athletic Insurance	32,181	25	16,375	12,750	-	28,581	-	-	28,581
5020.000 Athletic Title IX Funds	7,886	-	-	3,700	-	11,586	-	-	11,586
5025.000 Athletic Trainer	-	-	3,372	5,000	-	1,628	-	-	1,628
5030.000 Athletic Wall of Fame	639	-	-	-	-	639	-	-	639
5037.000 Athletic Trips	1,107	-	-	-	-	1,107	-	-	1,107
5038.000 Athletic Tournaments	13,878	10,000	9,813	-	13,645	420	-	-	420

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Henry Clay High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
5040.000 Archery	11,159	16,829	19,540	-	625	7,823	-	-	7,823
5045.000 Baseball	2,628	16,281	15,670	-	3,200	39	2,500	-	2,539
5050.000 Basketball Boys	9,066	15,686	14,479	-	4,581	5,692	-	-	5,692
5050.002 Regional Basketball Boys	-	1,427	-	-	-	1,427	-	-	1,427
5055.000 Basketball Girls	2,622	2,572	5,925	1,941	-	1,210	-	-	1,210
5060.000 Bass Fishing	302	-	-	250	-	552	-	-	552
5065.000 Bowling	2,740	1,654	2,131	375	-	2,638	-	-	2,638
5070.000 Cheerleaders	1,572	40	(1,624)	-	-	3,236	-	-	3,236
5075.000 Cross Country	9,123	6,981	10,965	400	-	5,539	-	-	5,539
5080.000 Dance	254	825	1,734	1,625	-	970	-	-	970
5085.000 Esports	65	25	-	150	-	240	-	-	240
5095.000 Football	33,687	40,775	68,309	2,115	-	8,268	-	3,896	4,372
5100.000 Golf Boys	-	800	-	-	800	-	-	-	-
5105.000 Golf Girls	527	1,460	896	50	-	1,141	-	-	1,141
5110.000 Lacrosse - Boys	7	2,285	-	-	2,292	-	-	-	-
5115.000 Lacrosse - Girls	3,752	1,091	3,871	6,371	-	7,343	-	-	7,343
5120.000 Soccer Boys	12,069	10,913	14,118	-	4,525	4,339	-	-	4,339
5125.000 Soccer Girls	5,873	13,650	10,788	-	5,415	3,320	-	-	3,320
5130.000 Softball	451	4,899	1,865	-	1,060	2,425	-	-	2,425
5140.000 Swim and Dive	-	575	1,792	1,217	-	-	-	-	-
5145.000 Tennis Boys	3,037	2,738	1,990	-	1,467	2,318	-	539	1,779
5150.000 Tennis Girls	3,032	2,985	1,958	-	1,467	2,592	-	538	2,054
5155.000 Track	15,152	16,883	21,691	-	940	9,404	-	-	9,404
5165.000 Volleyball Boys	3,062	2,969	4,157	1,460	-	3,334	-	-	3,334
5170.000 Volleyball Girls	1,331	12,691	9,941	-	1,665	2,416	-	-	2,416
5175.000 Wrestling	2,197	2,614	2,124	-	1,125	1,562	-	-	1,562
5205.000 District Middle Track	-	6,106	-	-	1,150	4,956	-	-	4,956
6020.000 SWEEP BOE	-	-	120,663	121,063	-	400	-	-	400
6025.000 Arbiter Pay	-	-	45,000	51,239	-	6,239	-	3,513	2,726
7000.000 Bill C Hurt Scholarship	-	3,195	-	-	-	3,195	-	-	3,195
7010.000 Marcie Thomason Scholarship	5,168	22,870	24,793	-	75	3,170	-	-	3,170
7015.000 Scholarship AD Blac	3,777	-	1,050	-	-	2,727	-	-	2,727
7020.000 Scholarships	12,929	-	-	-	-	12,929	-	500	12,429
7025.000 T Duke Scholarship	210	2,500	-	-	-	2,710	-	-	2,710
Total	\$ 547,409	\$ 639,269	\$ 722,757	\$ 220,187	\$ 220,187	\$ 463,921	\$ 4,600	\$ 20,857	\$ 447,664

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Lafayette High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
Accounts:									
1000 SWEEP BOE	\$ -	\$ -	\$ 184,543	\$ 184,543	\$ -	\$ -	\$ -	\$ -	\$ -
1000.000 General Student Fund	26,249	2,887	4,432	-	14,274	10,430	-	2,928	7,502
1010.000 Interest	2,619	25,458	-	-	25,723	2,354	-	-	2,354
1025.000 Chromebook	-	500	20	150	-	630	-	-	630
1030.000 Counseling	6,653	1,305	548	-	1,214	6,196	-	-	6,196
1045.000 Faculty Fund	360	633	800	-	-	193	-	-	193
1055.000 Instructional Fee	20,500	165,722	133	-	183,589	2,500	-	-	2,500
1091.000 Reserve Account	11,361	-	563	-	9,193	1,605	-	-	1,605
1105.000 Start Up	-	4,000	4,000	-	-	-	-	-	-
1110.000 Student ID	2,892	87	-	-	2,411	568	-	-	568
1115.000 Student Parking	2,448	4,140	-	-	6,120	468	-	-	468
1130.000 Transcripts	-	14	-	-	-	14	-	-	14
205 tEAGUE CURLESS SCHOLARSHI	1,000	-	1,000	-	-	-	-	-	-
301 ART - JIRIK	3,037	-	-	-	3,037	-	-	-	-
3015.000 AP Art History	279	-	-	-	279	-	-	-	-
3020.000 AP Capstone	-	104	83	-	-	21	-	-	21
3035.000 AP Exams	-	80	-	-	-	80	-	-	80
3045.000 AP Math	6,992	-	306	180	-	6,866	-	-	6,866
3055.000 AP Testing	29,179	50,464	35,355	-	7,076	37,212	-	-	37,212
3080.000 Art 1 - Jones	3,053	-	-	-	2,691	362	-	-	362
3085.000 Art 2 - Jirik	123	-	150	3,579	-	3,552	-	-	3,552
3090.000 Art 3 - Detraz	3,709	-	-	2,092	-	5,801	-	-	5,801
3095.000 Art 4 - Baniak	4,024	-	-	-	398	3,626	-	-	3,626
3096.000 Art 5 - Rivera	1,727	-	-	-	344	1,383	-	-	1,383
3097.000 Art 6 Nah-Detraz	365	-	-	-	-	365	-	-	365
3100.000 Art Digital Imaging	9,476	-	-	-	6,214	3,262	-	-	3,262
3120.000 Arts and Humanities	284	-	-	260	-	544	-	-	544
3140.000 Band	7,302	46,805	27,802	-	24,835	1,470	-	-	1,470
3160.000 Business	3,863	-	-	282	-	4,145	-	-	4,145
3210.000 Co-Op	386	-	-	125	-	511	-	-	511
3220.000 Creative Writing	700	9,798	6,227	-	1,458	2,813	-	-	2,813
325 ART - DRAWING I	25	-	-	-	25	-	-	-	-
3265.000 Early Childhood	2,984	-	-	600	-	3,584	-	-	3,584
3270.000 EBCE	2,968	-	440	1,410	-	3,938	-	-	3,938
328 ART - ART 1	7,144	-	-	-	7,144	-	-	-	-

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Lafayette High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
3290.000 English	6,773	-	90	-	126	6,557	-	-	6,557
3315.000 FCCLA	4,024	4,124	2,766	-	1,280	4,102	-	-	4,102
3350.000 Graphics	5,971	-	-	1,945	-	7,916	-	-	7,916
3380.000 Housing/Fashion	1,536	502	150	663	-	2,551	-	-	2,551
3415.000 Japanese	631	1,844	1,385	-	-	1,090	-	-	1,090
3445.000 Library	1,648	331	-	-	691	1,288	-	-	1,288
3450.000 Life Skills	2,054	-	-	832	-	2,886	-	-	2,886
3500.000 Music Vocal	1,436	-	1,053	311	-	694	-	-	694
3505.000 Musicianship 1	1,669	-	265	140	-	1,544	-	-	1,544
3505.001 Musicianship 2	2,781	-	187	-	930	1,664	-	-	1,664
3505.002 Musicianship 3	1,271	-	-	310	-	1,581	-	-	1,581
3510.000 Orchestra	-	-	300	300	-	-	-	-	-
3515.000 Parenting	604	-	-	-	213	391	-	-	391
3525.000 PE	3,958	3,194	1,452	1,255	-	6,955	-	-	6,955
3526.000 PE Controlling Stress	615	-	-	190	-	805	-	-	805
3555.000 Pre-Engineering	59	-	-	-	-	59	-	-	59
3585.000 Retail Co-Op	1,337	-	-	70	-	1,407	-	-	1,407
3595.000 SCAPA Adv Studio 2	630	-	-	210	-	840	-	-	840
3600.000 SCAPA Dance	698	-	-	-	-	698	-	-	698
3605.000 SCAPA Piano Majors	479	1,844	1,590	-	-	733	-	-	733
3610.000 SCAPA Vocal Music	335	-	-	-	-	335	-	-	335
3615.000 Science	23,337	-	-	12,735	-	36,072	-	-	36,072
3640.000 Seal of Biliteracy	30	440	440	-	-	30	-	-	30
3645.000 Social Studies	14,426	-	-	3,630	-	18,056	-	-	18,056
3660.000 Special Education	1,262	-	64	-	-	1,198	-	-	1,198
3675.000 Speech	329	10,302	5,016	-	522	5,093	-	-	5,093
3705.000 Technology	2,300	645	-	-	-	2,945	-	-	2,945
3715.000 Theatre	19,129	4,080	7,358	434	-	16,285	-	-	16,285
3750.000 World Language	7,834	-	-	2,629	-	10,463	-	-	10,463
4005.000 Academic Club	55	1,661	1,548	-	168	-	-	-	-
4055.000 Beta Club	5,814	966	1,024	-	644	5,112	-	-	5,112
4060.000 Black Student Union	4,017	7,395	5,853	-	5,139	420	-	-	420
4115.000 College and Career	-	500	-	-	-	500	-	-	500
4126.000 Culinary Club	692	-	-	-	-	692	-	-	692
4145.000 DECA	306	-	154	-	-	152	-	-	152

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Lafayette High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
4160.000 Ed Rising	21	-	-	-	-	21	-	-	21
4165.000 Energy Award	3,030	1,182	-	-	107	4,105	-	-	4,105
4172.000 FACON Culinary	2,301	-	200	4,026	-	6,127	-	-	6,127
4185.000 FCCLA	-	825	-	-	-	825	-	-	825
4210.000 French Club	2,538	-	45	-	-	2,493	-	-	2,493
4255.000 GSA	694	-	-	-	-	694	-	-	694
4290.000 Intramurals	1,186	2,922	705	-	650	2,753	-	-	2,753
4300.000 ITC	846	200	231	-	467	348	-	-	348
4356.000 Letter of Love	-	150	133	-	17	-	-	-	-
4395.000 Mu Alpha Theta	1,656	1,812	1,470	-	-	1,998	-	-	1,998
4400.000 Multi Cultural Fair Fund	6,182	6,599	5,000	-	-	7,781	-	-	7,781
4415.000 National Honor Society	3,290	5,335	4,307	-	-	4,318	-	-	4,318
4420.000 National Honor Society Science	-	4,858	2,687	-	-	2,171	-	-	2,171
4425.000 Newspaper	8,715	2,225	3,678	-	443	6,819	-	-	6,819
4435.000 Outdoor Club	417	-	-	-	-	417	-	-	417
4485.000 Racing Club	5,610	-	-	-	143	5,467	-	-	5,467
4490.000 Random Acts of Kindness	12	-	-	-	-	12	-	-	12
4520.000 School Store	11,622	10,158	3,431	-	5,995	12,354	-	-	12,354
4565.000 Spanish Honor Society	27	330	-	-	-	357	-	-	357
4585.000 Speech Team	-	260	220	-	-	40	-	-	40
4610.000 Step Team	927	358	983	110	-	412	-	-	412
4615.000 STLP	617	-	-	-	-	617	-	-	617
4620.000 Student Council	1,221	87,311	83,372	-	4,032	1,128	-	-	1,128
4650.000 Tri-M	777	885	1,095	-	-	567	-	-	567
4655.000 TSA	3,692	725	2,798	-	-	1,619	-	-	1,619
4670.000 Y-Club	1,398	18,758	16,129	-	4,027	-	-	-	-
4675.000 Yearbook	10,250	908	-	-	1,538	9,620	-	-	9,620
4700.000 YSC Teen Board	4,267	1,206	1,284	-	1,662	2,527	-	-	2,527
4800.000 Freshman Class	81	-	-	-	-	81	-	-	81
4805.000 Sophomore Class	32	-	(100)	-	-	132	-	-	132
4810.000 Junior Class	26,157	33,380	17,968	-	3,865	37,704	-	-	37,704
4815.000 Senior Class	6,895	13,846	7,664	-	5,093	7,984	-	-	7,984
5000.000 Athletic General	25,806	35,666	25,294	708	-	36,886	-	-	36,886
5005.000 Athletic Insurance	2,500	-	-	-	-	2,500	-	-	2,500
5025.000 Athletic Trainer	1,303	-	4,830	5,000	-	1,473	-	-	1,473
5040.000 Archery	14,810	22,062	7,987	-	2,050	26,835	-	-	26,835

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Lafayette High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
5045.000 Baseball	208	21,919	6,954	-	15,074	99	-	-	99
5050.000 Basketball Boys	5,082	11,044	1,075	-	11,537	3,514	-	-	3,514
5055.000 Basketball Girls	-	9,640	1,255	-	8,385	-	-	-	-
5060.000 Bass Fishing	2,477	25	-	-	-	2,502	-	-	2,502
5065.000 Bowling	1,177	1,700	3,939	1,200	-	138	-	-	138
5070.000 Cheerleaders	282	4,721	-	-	4,478	525	-	-	525
5075.000 Cross Country	2,194	6,890	2,005	-	4,269	2,810	-	-	2,810
5080.000 Dance	44	625	-	-	633	36	-	-	36
5085.000 Esports	2,509	-	-	-	1,548	961	-	-	961
5095.000 Football	16,473	35,774	18,521	-	33,664	62	-	-	62
5100.000 Golf Boys	2,322	1,229	1,913	-	835	803	-	-	803
5105.000 Golf Girls	796	309	2,002	1,000	-	103	-	-	103
5110.000 Lacrosse - Boys	299	3,513	238	-	3,330	244	-	-	244
5115.000 Lacrosse - Girls	2,395	6,181	2,539	-	3,930	2,107	-	-	2,107
5120.000 Soccer Boys	-	17,221	1,210	-	16,011	-	-	-	-
5125.000 Soccer Girls	1,994	11,498	(350)	-	13,842	-	-	-	-
5130.000 Softball	652	5,528	2,000	-	3,530	650	-	-	650
5140.000 Swim and Dive	1,209	13,097	4,872	-	8,024	1,410	-	-	1,410
5145.000 Tennis	913	1,775	380	-	1,124	1,184	-	-	1,184
5155.000 Track	17,308	8,438	8,598	-	12,892	4,256	-	-	4,256
5165.000 Volleyball Boys	322	2,556	695	-	2,183	-	-	-	-
5170.000 Volleyball Girls	2,780	19,829	925	-	21,259	425	-	-	425
5175.000 Wrestling	12,394	8,090	-	-	2,835	17,649	-	-	17,649
5205.000 District Middle Track	-	2,414	657	-	1,757	-	-	-	-
6020.000 SWEEP BOE	-	-	216,092	216,092	-	-	-	-	-
6025.000 Arbiter Pay	-	1,051	61,000	59,949	-	-	-	-	-
7020.000 Scholarships	-	1,000	-	-	-	1,000	-	-	1,000
7080.000 Alexandra H Simpson Schol	2,522	2,732	-	-	-	5,254	-	-	5,254
7085.000 Class of 61 Scholarship	71	-	78	7	-	-	-	-	-
7090.000 Class of 79 Scholarship	400	-	-	-	-	400	-	-	400
7095.000 Beeler Scholarship	1,779	-	-	-	-	1,779	-	-	1,779
7100.000 Dr. George C. Wright	-	2,500	-	-	-	2,500	-	-	2,500
7105.000 McConnell Scholarship	224	-	-	-	-	224	-	-	224
Total	\$ 507,448	\$ 803,085	\$ 825,106	\$ 506,967	\$ 506,967	\$ 485,427	\$ -	\$ 2,928	\$ 482,499

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Learning Center at Linlee

Accounts:	Cash	Interfund Transfers				Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To		Balances	Receivable	Payable	Fund Balance
	June 30, 2024			From	June 30, 2025				
1000 Sweep BOE	\$ -	\$ 440	\$ 5,915	\$ 5,475	\$ -	\$ -	\$ -	\$ -	\$ -
1000.000 General Student Fund	849	1	72	-	596	182	-	-	182
1010.000 Interest	-	28	-	-	28	-	-	-	-
105 Staff Vending	-	540	-	-	540	-	150	-	150
110 Interest	40	337	-	-	377	-	-	-	-
200 Instruction	-	205	205	-	-	-	-	-	-
303 Art	14	100	-	-	114	-	-	-	-
305 Yearbook	13	-	-	-	13	-	-	-	-
311 Women's Empowerment	121	-	-	-	121	-	-	-	-
313 Beekeeping	-	297	165	-	132	-	-	-	-
3140.000 Band	-	50	-	100	-	150	-	-	150
3215.000 Craft and Design	174	188	117	37	-	282	-	-	282
329 Ceramics	23	-	23	-	-	-	-	-	-
330 Student Leadership	500	-	500	-	-	-	-	-	-
3410.000 JAG	111	190	360	140	-	81	-	-	81
3425.000 Korean Class	1,374	4,081	2,500	-	242	2,713	-	-	2,713
3440.000 Leadership	48	-	-	-	-	48	-	-	48
3445.000 Library	-	20	-	-	-	20	-	-	20
3450.000 Life Skills	-	45	-	-	44	1	-	-	1
3490.000 Music	479	-	-	-	403	76	-	-	76
3590.000 Robotics	95	2,151	155	-	1,560	531	-	-	531
3685.000 Student Government	2,386	6,463	6,573	-	177	2,099	-	-	2,099
3705.000 Technology	66	-	64	-	-	2	-	-	2
3745.000 Wood Shop	388	-	212	-	-	176	-	-	176
4165.000 Energy Award	1,820	782	1,046	-	-	1,556	-	-	1,556
4230.000 Garden	-	274	126	-	-	148	-	-	148
4255.000 GSA	141	-	-	-	-	141	-	-	141
894 Fee Waiver	-	1,405	-	-	1,405	-	-	-	-
Total	\$ 8,642	\$ 17,597	\$ 18,033	\$ 5,752	\$ 5,752	\$ 8,206	\$ 150	\$ -	\$ 8,356

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Martin Luther King Academy

	Cash			Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
1000.000 General Student Fund	\$ 18,117	\$ 1,628	\$ 8,952	\$ 11,127	\$ -	\$ 21,920	\$ -	\$ -	\$ 21,920
1010.000 Interest	3,334	8,824	-	-	11,127	1,031	-	-	1,031
1040.000 Eschool Registration	212,825	143,355	129,763	-	-	226,417	-	49,365	177,052
1100.000 Staff Vending	422	199	512	-	-	109	-	-	109
4165.000 Energy Award	4,828	-	-	-	-	4,828	-	-	4,828
4220.000 FRYSC	491	495	418	-	-	568	-	-	568
Total	<u>\$ 240,017</u>	<u>\$ 154,501</u>	<u>\$ 139,645</u>	<u>\$ 11,127</u>	<u>\$ 11,127</u>	<u>\$ 254,873</u>	<u>\$ -</u>	<u>\$ 49,365</u>	<u>\$ 205,508</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Paul Laurence Dunbar High School

	Cash			Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
1000.000 General Student Fund	\$ 3,135	\$ 1,714	\$ 4,661	\$ 57,335	\$ -	\$ 57,523	\$ -	\$ 5,265	\$ 52,258
1010.000 Interest	30,900	28,503	-	-	57,639	1,764	-	-	1,764
1030.000 Counseling	38,078	45,792	43,312	-	300	40,258	-	-	40,258
1035.000 Donation	4,882	1,970	1,920	-	279	4,653	-	-	4,653
1055.000 Instructional Fee	16,854	147,541	35	-	131,597	32,763	-	-	32,763
1070.000 Locker	1,735	-	-	-	-	1,735	-	-	1,735
1075.000 Parking	-	100	-	-	-	100	-	-	100
1096.000 Staff Fundraising	775	4,723	5,087	-	411	-	-	-	-
1100.000 Staff Vending	194	1,842	742	240	-	1,534	-	-	1,534
1105.000 Start Up	148	2,935	4,200	1,117	-	-	-	-	-
1115.000 Student Parking	1,000	1,450	-	-	-	2,450	-	-	2,450
1117.000 Student Vending	2,015	-	1,200	-	-	815	-	-	815
1120.000 Technology Fee	-	7,603	60	-	-	7,543	-	-	7,543
1125.000 Textbooks	-	125	-	-	-	125	-	-	125
1130.000 Transcripts	-	959	-	-	-	959	-	-	959
141 PING PONG CLUB	168	-	-	-	168	-	-	-	-
3070.000 Art	3,196	-	-	-	3,196	-	-	-	-
3140.000 Band	3,061	-	319	-	-	2,742	-	-	2,742
3160.000 Business	2,281	-	-	-	2,281	-	-	-	-
3185.000 Chorus	535	140	675	-	-	-	-	-	-
3260.000 Drama	2,151	6,334	4,206	-	2,630	1,649	-	-	1,649
3270.000 EBCE	5,708	-	-	-	5,708	-	-	-	-
3285.000 Engineering	8,347	198	-	-	8,266	279	-	-	279
3290.000 English	6,611	-	-	-	6,611	-	-	-	-
3315.000 FCCLA	-	-	4,018	4,018	-	-	-	-	-
3317.000 FCS	8,242	5,500	1,011	-	8,242	4,489	-	-	4,489
3350.000 Graphics	3,947	-	-	-	3,947	-	-	-	-
3375.000 Hospitality	101	-	-	282	-	383	-	-	383
3445.000 Library	137	365	-	-	-	502	-	-	502
3460.000 Math	15,693	490	302	-	15,881	-	-	-	-
3510.000 Orchestra	7,389	14,599	15,037	-	-	6,951	-	-	6,951
3525.000 PE	4,922	-	-	-	4,922	-	-	-	-
3590.000 Robotics	18,862	5,998	15,899	-	-	8,961	-	-	8,961
3615.000 Science	7,527	-	-	-	7,527	-	-	-	-
3645.000 Social Studies	182	-	-	-	182	-	-	-	-

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Paul Laurence Dunbar High School

	Cash	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To	From	Receivable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025
3660.000 Special Education	3,029	55	237	-	-	2,847	2,847
3705.000 Technology	75	-	-	-	75	-	-
3750.000 World Language	14,048	-	-	-	14,048	-	-
4005.000 Academic Club	35	3,511	2,917	367	-	996	996
4055.000 Beta Club	1,825	1,255	928	-	-	2,152	2,152
4130.000 Cultural Society	782	98	67	-	-	813	813
4145.000 DECA	-	4,795	2,569	-	-	2,226	2,226
4151.000 Dunbar Cares	163	50	502	300	-	11	11
4155.000 Dunbar Den	496	528	-	-	-	1,024	1,024
4160.000 Ed Rising	387	1,045	1,217	-	-	215	215
4165.000 Energy Award	3,257	-	156	-	-	3,101	3,101
4180.000 FCA	167	-	-	-	-	167	167
4185.000 FCCLA	1,933	2,927	2,105	-	296	2,459	2,459
4198.000 Field Trip	3,425	-	-	-	-	3,425	3,425
4210.000 French Club	1,081	175	1,139	-	-	117	117
4235.000 German Club	515	655	308	-	-	862	862
4255.000 GSA	498	9	75	-	-	432	432
4282.000 Incriminating Ink Mag	1,837	750	420	-	-	2,167	2,167
4320.000 Kick Club	588	1,015	44	-	-	1,559	1,559
4330.000 Lamplighter Newspaper	3,404	2,197	2,335	39	-	3,305	3,305
4350.000 Leaders in the Making	7,429	20,094	13,253	-	8,077	6,193	6,193
4360.000 Lexington Courtesy Club	207	96	196	-	-	107	107
4390.000 MSTC	941	8,403	3,833	-	-	5,511	5,511
4405.000 National Green School	1,810	-	-	-	-	1,810	1,810
4415.000 National Honor Society	270	1,750	614	-	-	1,406	1,406
4417.000 National Honor Soc Science	-	515	-	-	-	515	515
4420.000 National Honor Society Science	253	-	-	-	-	253	253
4445.000 Pearl Girls	857	-	-	-	22	835	835
4461.000 PLD Sports Club	-	1,398	-	-	-	1,398	1,398
4520.000 School Store	2,657	2,703	1,458	527	-	4,429	4,429
4531.000 Science Olympiad	4,377	1,430	793	-	-	5,014	5,014
4532.000 SHPE	1,739	-	-	-	-	1,739	1,739
4570.000 Spanish National Honor Society	1,842	201	1,342	-	-	701	701
4585.000 Speech Team	310	11,817	7,247	-	-	4,880	4,880
4615.000 STLP	237	-	-	-	-	237	237

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Paul Laurence Dunbar High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
4620.000 Student Council	26,415	26,628	21,736	-	9,100	22,207	-	-	22,207
4655.000 TSA	648	3,424	1,198	-	-	2,874	-	-	2,874
4675.000 Yearbook	4,602	8,593	6,775	-	-	6,420	-	-	6,420
4690.000 Young Republicans	160	-	-	-	-	160	-	-	160
4695.000 Youth In Government	998	7,084	6,578	-	-	1,504	-	-	1,504
4810.000 Junior Class	13,489	31,335	34,259	-	3,721	6,844	-	-	6,844
4815.000 Senior Class	5,447	55,131	40,692	-	8,463	11,423	-	-	11,423
5000.000 Athletic General	26,306	41,718	14,055	-	17,548	36,421	-	-	36,421
5005.000 Athletic Insurance	17,351	6,875	-	-	-	24,226	-	-	24,226
5025.000 Athletic Trainer	5,008	-	4,370	5,000	-	5,638	-	-	5,638
5038.000 Athletic Tournaments	7,550	12,819	15,206	-	4,838	325	-	-	325
5039.000 Dist Middle School Tourn	2,020	4,407	1,463	-	4,964	-	-	-	-
5040.000 Archery	10,854	16,347	17,739	-	-	9,462	-	-	9,462
5045.000 Baseball	11,686	33,075	33,541	-	7,314	3,906	-	-	3,906
5050.000 Basketball Boys	4,430	6,396	2,816	-	6,124	1,886	-	-	1,886
5050.001 District Basketball Boys	-	11,754	80	-	11,674	-	-	-	-
5055.000 Basketball Girls	8,962	4,949	6,823	1,898	-	8,986	-	-	8,986
5055.001 District Basketball Girls	-	125	80	-	45	-	-	-	-
5065.000 Bowling	998	275	285	-	-	988	-	-	988
5070.000 Cheerleaders	8,678	3,305	5,028	1,232	-	8,187	-	-	8,187
5075.000 Cross Country	1,081	921	50	-	896	1,056	-	-	1,056
5080.000 Dance	2,549	-	-	-	-	2,549	-	-	2,549
5095.000 Football	5,587	27,065	21,319	-	8,954	2,379	-	-	2,379
5100.000 Golf Boys	508	1,576	979	-	896	209	-	-	209
5105.000 Golf Girls	1,132	110	760	-	-	482	-	-	482
5110.000 Lacrosse - Boys	4,331	2,747	20	-	2,090	4,968	-	-	4,968
5115.000 Lacrosse - Girls	1,085	4,158	440	-	3,120	1,683	-	-	1,683
5120.000 Soccer Boys	13,838	14,193	731	-	12,365	14,935	-	-	14,935
5125.000 Soccer Girls	8,217	4,656	1,910	-	3,123	7,840	-	-	7,840
5130.000 Softball	1,609	2,285	68	-	3,483	343	-	-	343
5140.000 Swim and Dive	-	8,387	9,701	2,400	-	1,086	-	-	1,086
5145.000 Tennis	5,831	1,050	3,182	-	-	3,699	-	-	3,699
5155.000 Track	10,515	3,119	5,017	1,579	-	10,196	-	-	10,196
5165.000 Volleyball Boys	1,080	4,015	2,061	460	-	3,494	-	-	3,494
5170.000 Volleyball Girls	3,208	36,194	12,515	-	18,629	8,258	-	-	8,258
5175.000 Wrestling	6,700	13,152	8,336	-	1,220	10,296	-	-	10,296

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Paul Laurence Dunbar High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
5180.000 District Middle Cheer	1,674	-	(325)	-	1,999	-	-	-	-
5195.000 District Middle Volleyball	-	-	442	442	-	-	-	-	-
5200.000 District Middle Football	-	-	3,307	3,307	-	-	-	-	-
5205.000 District Middle Track	3,527	4,508	1,746	-	6,289	-	-	-	-
6020.000 SWEEP BOE	140	-	231,662	233,385	-	1,863	-	-	1,863
6025.000 Arbiter Pay	-	133	60,000	59,867	-	-	-	-	-
6030.000 Athletics BOE	-	-	45,365	45,365	-	-	-	-	-
7035.000 J Howell Memorial Fund	4,947	-	-	-	-	4,947	-	-	4,947
7106.000 NextGrad Scholarship	-	500	-	-	-	500	-	-	500
Total	\$ 492,411	\$ 749,362	\$ 768,449	\$ 419,160	\$ 419,160	\$ 473,324	\$ -	\$ 5,265	\$ 468,059

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Southside Center for Applied Technology

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
Accounts:									
1000 Sweep BOE	\$ -	\$ -	\$ 26,739	\$ 26,739	\$ -	\$ -	\$ -	\$ -	\$ -
101 Skillsusa- Student Club	74	2,446	5,114	5,000	-	2,406	-	-	2,406
201 General Student Supplies	981	9,525	-	-	6,739	3,767	-	-	3,767
406 Nursing & Med Science	352	558	-	-	-	910	-	-	910
501 Vending Funds	19,326	17,183	2,055	-	25,000	9,454	-	-	9,454
602 Student Scholarships	1,000	-	-	-	-	1,000	-	-	1,000
801 Food, Catering & Related	585	430	-	-	-	1,015	-	-	1,015
Total	<u>\$ 22,318</u>	<u>\$ 30,142</u>	<u>\$ 33,908</u>	<u>\$ 31,739</u>	<u>\$ 31,739</u>	<u>\$ 18,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,552</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Success Academy

	Cash	Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To	From	Receivable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025
Accounts:							
1000.000 General Student Fund	\$ 41	\$ 1	\$ -	\$ -	\$ -	\$ 42	\$ -
1010.000 Interest	139	102	-	-	-	241	-
1035.000 Donation	1,142	1,200	864	-	-	1,478	-
1045.000 Faculty Fund	34	-	-	-	-	34	-
1100.000 Staff Vending	645	320	-	-	-	965	-
Total	\$ 2,001	\$ 1,623	\$ 864	\$ -	\$ -	\$ 2,760	\$ -

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2025

Tates Creek High School

	Cash			Interfund Transfers		Cash	Accounts	Accounts	Restricted
	Balances	Receipts	Disbursements	To	From	Balances	Receivable	Payable	Fund Balance
	June 30, 2024					June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Accounts:									
1000.000 General Student Fund	\$ 46,878	\$ 7,061	\$ 18,565	\$ 11,971	\$ -	\$ 47,345	\$ 250	\$ 150	\$ 47,445
1010.000 Interest	11,660	15,317	4,542	-	22,435	-	-	-	-
1030.000 Counseling	-	-	-	1,500	-	1,500	-	-	1,500
104 PASS	60	-	-	-	60	-	-	-	-
1045.000 Faculty Fund	-	917	-	-	-	917	-	-	917
1050.000 Graduation	925	510	171	-	501	763	-	224	539
1055.000 Instructional Fee	20,964	35,636	7,832	-	8,206	40,562	-	-	40,562
1096.000 Staff Fundraising	-	106	106	-	-	-	-	-	-
1100.000 Staff Vending	440	1,308	523	-	-	1,225	-	-	1,225
1115.000 Student Parking	1,425	1,075	100	-	-	2,400	-	-	2,400
1117.000 Student Vending	469	36	-	-	469	36	-	-	36
1130.000 Transcripts	2,612	1,453	981	300	-	3,384	77	-	3,461
171 YOUNG DEMOCRATS	90	-	-	-	90	-	-	-	-
172 YOUNG REPUBLICANS	129	-	-	-	129	-	-	-	-
179 STEP TEAM	197	-	-	-	197	-	-	-	-
186 SPEECH TEAM	84	-	-	-	84	-	-	-	-
191 TC'S GOT TALENT	100	-	-	-	100	-	-	-	-
240 PSAT	589	-	-	-	589	-	-	-	-
3035.000 AP Exams	6,814	2,576	2,745	850	-	7,495	-	-	7,495
3070.000 Art	2,290	95	5,135	5,857	-	3,107	-	-	3,107
313 HUMANITIES CLASS	1,114	-	-	-	1,114	-	-	-	-
3135.000 B.E.E. Academy	618	-	103	500	-	1,015	-	-	1,015
3140.000 Band	2,666	4,943	7,745	629	-	493	-	-	493
3165.000 Catering	-	1,321	-	-	85	1,236	-	-	1,236
3185.000 Chorus	1,379	2,574	3,311	427	-	1,069	-	-	1,069
3230.000 Culinary Program	-	1,265	175	22	-	1,112	-	-	1,112
3235.000 D and E Academy	892	-	551	500	-	841	-	-	841
3285.000 Engineering	-	1,025	-	-	-	1,025	550	-	1,575
3290.000 English	415	-	-	-	-	415	-	-	415
3335.000 Freshman Academy	446	-	96	500	-	850	-	-	850
3375.000 Hospitality	8,404	-	1,577	-	393	6,434	-	-	6,434
3390.000 International Baccalaureate	19,810	34,858	38,918	-	-	15,750	-	-	15,750
3396.000 IB/IT ACADEMY	689	-	487	500	-	702	-	-	702
3400.000 Internat Baccalaureate Award	1,796	-	-	-	-	1,796	-	-	1,796
3445.000 Library	466	25	314	800	-	977	-	-	977
3460.000 Math	-	-	-	359	-	359	-	-	359

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Tates Creek High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
3470.000 Medical Emergency Services	460	-	508	500	-	452	-	-	452
3510.000 Orchestra	3,957	5,486	5,253	695	-	4,885	-	-	4,885
3615.000 Science	-	-	20	20	-	-	-	-	-
3645.000 Social Studies	-	-	-	1,500	-	1,500	-	-	1,500
3660.000 Special Education	-	39	38	-	-	1	-	-	1
3665.000 Special Education CBI	-	-	-	478	-	478	-	-	478
3695.000 Teaching/Learning Pathway	136	110	-	-	-	246	-	-	246
3705.000 Technology	1,050	275	-	-	-	1,325	-	-	1,325
3715.000 Theatre	5,477	18,295	19,544	626	-	4,854	-	-	4,854
3750.000 World Language	27	297	-	987	-	1,311	-	-	1,311
4005.000 Academic Club	301	-	375	75	-	1	-	-	1
4055.000 Beta Club	1,276	1,470	1,756	-	-	990	-	-	990
4085.000 CAS	615	-	-	-	-	615	-	-	615
4095.000 Chess Club	-	300	105	200	-	395	-	-	395
4165.000 Energy Award	4,151	30	109	-	-	4,072	-	-	4,072
4175.000 FBLA	3,097	260	1,126	-	-	2,231	-	-	2,231
4185.000 FCCLA Club	167	-	196	500	-	471	-	-	471
4220.000 FRYSC	358	-	-	-	45	313	-	-	313
4265.000 Hero Club	166	-	-	-	7	159	-	-	159
4280.000 HOSA	263	320	556	-	-	27	-	-	27
4310.000 Junior Classical League	540	225	30	-	87	648	-	-	648
4315.000 Key Club	840	400	540	-	-	700	-	-	700
4386.000 Model UN	-	100	-	-	-	100	-	-	100
4415.000 National Honor Society	499	851	935	-	-	415	-	-	415
4440.000 PBIS	132	-	1,458	1,469	-	143	-	-	143
4460.000 Playschool	383	950	55	-	-	1,278	-	-	1,278
4470.000 Prom	11,270	21,324	18,812	60	-	13,842	-	-	13,842
4525.000 Science Club	1,596	1,142	2,143	1,397	-	1,992	-	-	1,992
4540.000 Skills USA	10	-	-	-	-	10	-	-	10
4565.000 Spanish Honor Society	263	125	382	-	-	6	-	-	6
4575.000 Special Olympics	258	-	-	-	-	258	-	-	258
4620.000 Student Council	26,365	12,325	6,568	-	-	32,122	-	-	32,122
4655.000 TSA	91	250	-	-	8	333	-	-	333
4675.000 Yearbook	1,393	345	-	-	-	1,738	-	-	1,738
4815.000 Senior Class	1,421	-	60	-	-	1,361	-	-	1,361
4820.000 Senior Class Trip	9,126	-	-	-	-	9,126	-	-	9,126

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Tates Creek High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
5000.000 Athletic General	5,635	26,273	33,378	3,900	-	2,430	135	-	2,565
5005.000 Athletic Insurance	3,186	-	12,075	11,425	-	2,536	-	-	2,536
5025.000 Athletic Trainer	496	-	5,244	5,045	-	297	-	-	297
5040.000 Archery	5,750	16,720	12,541	-	914	9,015	-	4,678	4,337
5045.000 Baseball	4,129	21,652	16,663	-	6,026	3,092	720	-	3,812
5050.000 Basketball Boys	2,088	9,288	1,390	-	4,998	4,988	-	-	4,988
5050.001 District Basketball Boys	4,325	-	-	-	-	4,325	-	-	4,325
5055.000 Basketball Girls	3,217	16,910	12,024	-	7,069	1,034	1,350	-	2,384
506 REPLACEMENT BOOKS	600	-	-	-	600	-	-	-	-
5065.000 Bowling	3,106	6,962	7,317	171	-	2,922	-	711	2,211
5070.000 Cheerleaders	585	2,475	718	-	2,260	82	-	-	82
5075.000 Cross Country	4,478	4,357	6,293	-	514	2,028	-	-	2,028
5080.000 Dance	700	729	725	-	464	240	-	-	240
5095.000 Football	5,268	34,698	28,455	-	11,511	-	-	-	-
5095.001 District Football	2,959	-	563	-	2,396	-	-	-	-
5095.002 Regional Football	-	-	1,655	3,939	-	2,284	-	-	2,284
5100.000 Golf	3,598	12,387	11,713	-	514	3,758	-	546	3,212
5110.000 Lacrosse - Boys	798	10,364	8,365	-	2,797	-	-	-	-
5115.000 Lacrosse - Girls	1,058	4,153	2,584	-	2,127	500	430	-	930
5120.000 Soccer Boys	12,324	15,724	23,598	-	4,541	(91)	-	-	(91)
5120.001 District Soccer Boys	2,280	-	-	-	-	2,280	-	-	2,280
5125.000 Soccer Girls	1,012	6,004	1,764	-	2,904	2,348	-	-	2,348
5130.000 Softball	2,428	9,517	1,993	-	5,531	4,421	-	-	4,421
5130.001 District Softball	-	2,500	1,255	-	1,002	243	-	-	243
5140.000 Swim and Dive	1,202	475	448	-	1,003	226	-	-	226
5145.000 Tennis	1,348	825	905	-	414	854	-	-	854
5155.000 Track	12,456	14,674	20,222	-	489	6,419	-	-	6,419
5165.000 Volleyball Boys	4,372	4,684	4,248	-	2,589	2,219	-	-	2,219
5170.000 Volleyball Girls	3,626	17,003	10,813	-	4,383	5,433	-	-	5,433
5175.000 Wrestling	2,189	6,189	896	-	3,213	4,269	-	-	4,269
5195.000 District Middle Volleyball	1,146	-	-	-	-	1,146	-	-	1,146
6015.000 Fee Waiver	-	29,934	5,735	-	6,260	17,939	-	-	17,939
6025.000 Arbiter Pay	(5,629)	477	46,264	51,416	-	-	-	-	-
7045.000 Gardner Scholarship	410	-	-	-	-	410	-	-	410
7050.000 Lester/Jordan Scholarship	10,000	2,000	7,000	-	-	5,000	-	-	5,000
7055.000 Monk Scholarship	290	-	-	-	-	290	-	-	290

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2025

Tates Creek High School

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
7060.000 Sam Meaux Jr Award	250	-	-	-	-	250	-	-	250
7065.000 Tandy Memorial Fund	594	-	-	-	-	594	-	-	594
7075.000 Z Prall Mem Scholarship	1,000	1,000	1,000	-	-	1,000	-	-	1,000
7106.000 NextGrad Scholarship	-	500	-	-	-	500	-	-	500
Total	\$ 313,383	\$ 455,494	\$ 442,390	\$ 109,118	\$ 109,118	\$ 326,487	\$ 3,512	\$ 6,309	\$ 323,690

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

**Fayette County School District
School Activity Funds**

Year Ended June 30, 2025

Middle Schools

	Cash Balances			Interfund Transfers		Cash Balances	Accounts Receivable	Accounts Payable	Restricted Fund Balance
	June 30, 2024	Receipts	Disbursements	To	From	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Beaumont Middle School	\$ 119,330	\$ 254,695	\$ 235,058	\$ 99,672	\$ 99,672	\$ 138,967	\$ -	\$ -	\$ 138,967
Bryan Station Middle School	87,900	108,100	98,751	27,976	27,976	97,249	250	-	97,499
Carter G. Woodson Academy	21,679	44,933	35,443	5,265	5,265	31,169	2,808	-	33,977
Crawford Middle School	70,186	85,558	86,188	12,416	12,416	69,556	50	187	69,419
Edythe J. Hayes Middle School	216,951	424,929	435,094	198,883	198,883	206,786	-	-	206,786
Jessie M. Clark Middle School	140,878	345,400	345,181	111,273	111,273	141,097	-	-	141,097
Leestown Middle School	130,601	257,989	215,861	405	405	172,729	-	-	172,729
Lexington Traditional Magnet School	37,326	49,528	45,690	27,652	27,652	41,164	-	-	41,164
Morton Middle School	82,732	143,600	130,235	70,836	70,836	96,097	-	-	96,097
SCAPA at Bluegrass	94,277	330,834	308,893	96,021	96,021	116,218	-	-	116,218
Southern Middle School	181,193	155,249	169,444	25,820	25,820	166,998	-	-	166,998
Tates Creek Middle School	113,188	212,709	211,763	47,854	47,854	114,134	-	-	114,134
Winburn Middle School	52,744	87,602	88,003	26,648	26,648	52,343	-	-	52,343
Total	<u>\$ 1,348,985</u>	<u>\$ 2,501,126</u>	<u>\$ 2,405,604</u>	<u>\$ 750,721</u>	<u>\$ 750,721</u>	<u>\$ 1,444,507</u>	<u>\$ 3,108</u>	<u>\$ 187</u>	<u>\$ 1,447,428</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

**Fayette County School District
School Activity Funds**

Year Ended June 30, 2025

Elementary Schools

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
Academy for Leadership at Millcreek Elementary	\$ 9,630	\$ 21,944	\$ 19,425	\$ 4,165	\$ 4,165	\$ 12,149	\$ 2,291	\$ -	\$ 14,440
Arlington Elementary School	21,593	15,030	15,606	6,075	6,075	21,017	-	-	21,017
Ashland Elementary School	10,638	200,709	168,038	21,908	21,908	43,309	-	-	43,309
Athens-Chilesburg Elementary School	122,682	142,511	207,015	158,905	158,905	58,178	-	-	58,178
Booker T. Washington Academy	10,294	15,153	9,915	150	150	15,532	-	-	15,532
Breckinridge Elementary School	21,065	93,356	79,768	9,188	9,188	34,653	-	-	34,653
Brenda Cowan Elementary School	80,494	96,330	62,831	58,336	58,336	113,993	-	-	113,993
Cardinal Valley Elementary School	33,601	38,505	43,479	17,791	17,791	28,627	-	-	28,627
Cassidy Elementary School	43,780	373,060	364,495	38,060	38,060	52,345	-	-	52,345
Clays Mill Elementary School	64,469	424,320	425,658	148,243	148,243	63,131	-	-	63,131
Coventry Oak Elementary School	33,135	76,533	80,343	16,600	16,600	29,325	11,122	-	40,447
Deep Springs Elementary School	12,729	46,237	41,002	-	-	17,964	-	-	17,964
Dixie Magnet	24,308	237,346	234,048	24,555	24,555	27,606	7,157	-	34,763
Garden Springs Elementary School	51,988	276,260	280,028	301	301	48,220	-	-	48,220
Garrett Morgan Elementary School	30,549	90,619	83,276	36,218	36,218	37,892	-	1,198	36,694
George Washington Carver STEM Academy for Boys	30,241	66,778	58,442	645	645	38,577	-	-	38,577
Glendover Elementary School	71,861	83,023	49,295	46,457	46,457	105,589	-	-	105,589
Harrison Elementary School	4,824	20,665	20,186	7,418	7,418	5,303	-	-	5,303
James Lane Allen Elementary School	51,748	43,737	49,678	10,735	10,735	45,807	-	-	45,807
Julius Marks Elementary School	34,950	163,044	156,425	6,770	6,770	41,569	578	-	42,147
Lansdowne Elementary School	26,439	103,852	42,607	43,159	43,159	87,684	-	-	87,684
Liberty Elementary School	62,596	324,827	321,982	35,572	35,572	65,441	-	-	65,441
Locust Trace AgriScience Farm	78,504	107,596	89,689	17,166	17,166	96,411	-	-	96,411
Mary Todd Elementary School	8,734	18,960	21,626	3,329	3,329	6,068	-	-	6,068
Maxwell Elementary School	179,559	135,413	86,465	14,934	14,934	228,507	37,574	-	266,081
Meadowthorpe Elementary School	52,542	270,987	262,139	14,765	14,765	61,390	-	-	61,390
Northern Elementary School	18,468	30,910	32,242	20,280	20,280	17,136	-	-	17,136
Picadome Elementary School	38,172	220,104	214,114	6,733	6,733	44,162	363	-	44,525
Rise STEM Academy for Girls	33,047	48,696	43,836	25,973	25,973	37,907	-	-	37,907
Rosa Parks Elementary School	103,770	629,908	655,198	292,741	292,741	78,480	-	-	78,480
Russell Cave Elementary School	9,779	13,233	12,046	1,664	1,664	10,966	2,194	-	13,160

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

**Fayette County School District
School Activity Funds**

Year Ended June 30, 2025

Elementary Schools

	Cash Balances June 30, 2024	Receipts	Disbursements	Interfund Transfers		Cash Balances June 30, 2025	Accounts Receivable June 30, 2025	Accounts Payable June 30, 2025	Restricted Fund Balance June 30, 2025
				To	From				
Sandersville Elementary School	63,615	318,760	344,884	18,166	18,166	37,491	-	-	37,491
Southern Elementary School	28,496	157,188	152,693	17,986	17,986	32,991	480	-	33,471
Squires Elementary School	37,317	210,400	190,664	5,948	5,948	57,053	-	-	57,053
STEAM Academy	29,742	52,750	50,388	23,651	23,651	32,104	50	-	32,154
Stonewall Elementary School	48,442	114,809	85,793	40,816	40,816	77,458	-	-	77,458
Tates Creek Elementary School	16,908	216,131	206,350	12,960	12,960	26,689	148	-	26,837
Veterans Park Elementary School	22,429	469,947	460,815	28,743	28,743	31,561	-	-	31,561
Wellington Elementary School	11,498	305,985	284,155	11,555	11,555	33,328	4,584	-	37,912
Williams Wells Brown Elementary School	4,114	41,874	42,375	4,575	4,575	3,613	975	-	4,588
Yates Elementary School	20,001	19,222	17,038	8,768	8,768	22,185	2,845	450	24,580
Total	<u>\$ 1,658,751</u>	<u>\$ 6,336,712</u>	<u>\$ 6,066,052</u>	<u>\$ 1,262,004</u>	<u>\$ 1,262,004</u>	<u>\$ 1,929,411</u>	<u>\$ 70,361</u>	<u>\$ 1,648</u>	<u>\$ 1,998,124</u>

See Independent Auditors' Report

Report Required by *Government Auditing Standards*

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



**Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statement 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 statement of fund balance of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2025, and the related notes to the combined financial statement, which collectively comprise the Activity Funds' basic combined financial statement and have issued our report thereon dated December 17, 2025.

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 combined 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 combined financial statement 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 combined financial statement. 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.

L B M C, P C

Louisville, Kentucky
December 17, 2025