

Financial Statements and
Related Information

2021

**Fayette County School District
School Activity Funds**

June 30, 2021



Strothman+Co

Financial Statements and
Related Information

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School Activity Funds**

June 30, 2021

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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* 87



Independent Auditors' Report

Members of the Board
Fayette County School District
Lexington, Kentucky

Report on Financial Statement

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, 2021, 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.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 Requirements* prescribed by the Kentucky State Committee for School District Audits. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statement 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 Activity Funds internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the Activity Funds of the District as of June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements taken as a whole. The supplementary information listed in the preceding table of contents on pages 9 through 86 is presented for purposes of additional analysis and is not a required part of the financial statements of the Activity Funds of the District.

This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2021 on our consideration of the District's internal control over financial reporting of the Activity Funds and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over effectiveness of the District's compliance and the results of that testing, and not to provide an opinion on the internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance related to the Activity Funds.

Strothman and Company

Louisville, Kentucky
November 15, 2021

Management's Discussion and Analysis

Fayette County School District School Activity Funds

June 30, 2021

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, 2021. Please read it in conjunction with the Activity Funds' combined balance sheet which is on page 5.

Government Structure

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

Basic Financial Statements

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

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

Financial Highlights

Total assets of all Activity Funds amounted to \$4,489,023 at June 30, 2021, compared to \$4,580,198 of total assets in the prior year, which reflects a decrease of \$91,175. At June 30, 2021, total assets consist of primarily of cash totaling \$4,397,684, compared to June 30, 2020 which reflected cash and temporary cash investments of \$4,374,111. This increase in cash and temporary cash investments was primarily due to the excess of cash receipts over cash disbursements by approximately \$28,305 during the fiscal year ended June 30, 2021. Total liabilities of all Activity Funds amounted to \$4,489,023 at June 30, 2021, compared to total liabilities of \$4,580,198 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 \$4,509,886 during the fiscal year ended June 30, 2021 compared to \$11,660,418 of cash receipts in the prior year, which reflects an decrease of \$7,150,532. Disbursements by the Activity Funds amounted to \$4,481,581 and \$11,214,157 during the fiscal years ended June 30, 2021 and 2020, respectively.

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

Management's Discussion and Analysis--Continued

**Fayette County School District
School Activity Funds**

June 30, 2021

Contacting the Fayette County School District Financial Management

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

Combined Balance Sheet

**Fayette County School District
School Activity Funds**

June 30, 2021

Assets

Cash	\$ 4,397,684
Accounts receivable	<u>91,339</u>

Total Assets \$ 4,489,023

Liabilities

Accounts payable	\$ 70,739
Due to student groups	<u>4,418,284</u>

Total Liabilities \$ 4,489,023

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, 2021

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 1,058,334	\$ 492,872	\$ 326,607	\$ 64,200	\$ 311,831	\$ 976,968	\$ 7,116	\$ 3,949	\$ 980,135
Instruction	1,314,756	926,602	810,591	134,409	186,405	1,378,771	41,181	38,051	1,381,901
Accommodation	678,102	377,267	418,223	65,057	35,667	666,536	2,644	5,444	663,736
Special Events	302,587	202,617	259,134	78,115	55,831	268,354			268,354
Athletics	677,641	1,196,173	994,941	167,712	302,468	744,117	840	22,860	722,097
Non-profit	38,428	1,008,841	1,453,377	619,301	205,587	7,606	39,138	435	46,309
Miscellaneous	299,532	305,514	218,708	9,387	40,392	355,333	420		355,753
Total	<u>\$ 4,369,380</u>	<u>\$ 4,509,886</u>	<u>\$ 4,481,581</u>	<u>\$ 1,138,181</u>	<u>\$ 1,138,181</u>	<u>\$ 4,397,684</u>	<u>\$ 91,339</u>	<u>\$ 70,739</u>	<u>\$ 4,418,284</u>

See Independent Auditors' Report

**Fayette County School District
School Activity Funds**

June 30, 2021

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

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

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

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

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

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

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

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

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

**Fayette County School District
School Activity Funds**

June 30, 2021

Note B--Cash and Temporary Cash Investments

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

Statutes authorize the Activity Funds to invest in the following:

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

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

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

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

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

Note D--Future Funding

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

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

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

Fayette County School District

Year Ended June 30, 2021

Bryan Station High School

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances			
	July 1, 2020					June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
General:									
General	\$ 11,662	\$ 1,460	\$ 8,849		\$ 1,984	\$ 2,289			\$ 2,289
Parking Fees	210				210				
Interest	2,882	94	2,915		48	13			13
Energy/Go Green/See KY	420	2,380	782			2,018			2,018
Spanish IMM HS 12-13	3,891	655	1,015			3,531			3,531
	19,065	4,589	13,561		2,242	7,851			7,851
Instruction:									
VPA	478		98		380				
IT Academy	544		89			455			455
Station Arts	2,565		162		98	2,305			2,305
STLP	1,825					1,825			1,825
Technology Dept.	553	1,106	58			1,601			1,601
Dance Class	170					170			170
Counseling	10,174	22,963	17,757		1,428	13,952			13,952
School Pic/Yearbook	755	314				1,069			1,069
Drama	9,166	214	2,688			6,692			6,692
English	269				269				
Educator's Rising	4,807					4,807			4,807
Allied Medical Academy	216	125				341			341
HOSA-Health Occupation	218	320				538			538
Art McGill	3,519	515	995			3,039			3,039
Picture Fundraiser	200		200						
Library	3,220	933	50		800	3,303			3,303
Piano/Keyboarding	1,374	275			1,374	275			275
FCS/Life Skills-Baker	1,043	2	295			750			750
Art - A.Davis	381				381				
Art - Brice	313					313			313
Band	99	1,270	1,031			338			338
Chorus	3,603		63			3,540			3,540
Culinary Arts Fuqua	1,470	18	784			704			704
Orchestra	3,439	22,800	21,052			5,187			5,187
Technology Student Asso	2,431	550	451			2,530			2,530
Music - Guitar	754	10	63			701			701
Schentrup - Art	1,199		300			899			899
Station Studios	1,297		220			1,077			1,077
Health & PE	20					20			20
YClub/KUNA	118					118			118
Defender Café-Fuqua	756					756			756

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Bryan Station High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2020			To	From	Balances June 30, 2021	Receivable June 30, 2021	Payable June 30, 2021	Groups June 30, 2021
FCCLA	1,434					1,434			1,434
Science	2,431		300			2,131			2,131
Social Studies	2,806					2,806			2,806
Spanish	29					29			29
Spec.Educ.	62	510	33			539			539
Beta Club		305	476	\$ 171					
FBLA Club	266		119			147			147
National Honor Society	1,145	880	1,038			987			987
National Art Honor Society	76				76				
Menc Tri-M	72					72			72
Coffee Cart	752					752			752
	66,049	53,110	48,322	171	4,806	66,202			66,202
Accommodation:									
Badges	3,534		1,396		2,080	58			58
Building/Memorials	177					177			177
Latin Dance Club	60					60			60
YSC	128	12				140			140
Intervention	116					116			116
G & G Diva Dance Club	250					250			250
Dance Blue	460					460			460
JAG	279					279			279
Junior Class	3,586	4,580	1,617	6,500		13,049			13,049
Student Rewards	762		762						
Project Transition	5,370	2,000	2,104			5,266			5,266
R.O.T.C.	6,733	57	4,769			2,021			2,021
Spanish Honor Society	1,523	273	448			1,348			1,348
Student Council	374					374			374
GSA Gender Sexuality Alli	491		440			51			51
Anime Club	67					67			67
Debate Team	319					319			319
ACT Club	50					50			50
Medical Academy	47					47			47
Freshman Academy	1					1			1
Engineering Academy	19					19			19
Leadership Academy	1,202		1,188			14			14
	25,548	6,922	12,724	6,500	2,080	24,166			24,166

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Bryan Station High School

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020			To	From	June 30, 2021			
Special Events:									
Pepsi-Students	195	18	213						
Pepsi-Staff	5	1,873	1,726			152			152
	200	1,891	1,939			152			152
Athletics:									
Athletic Fund	7,968	25,749	13,626		16,337	3,754			3,754
Start Up Cash		1,800	2,000	200					
Insurance/Drug Testing		1,600	10,750	9,450		300			300
Baseball		5,624	515		3,647	1,462			1,462
Boys' Basketball	630	9,689	7,582		2,737				
Girls' Basketball	1,121	8,114	2,289		3,684	3,262			3,262
Cheer Squad	984	19,294	17,780	68		2,566			2,566
Dance Team			350	658		308			308
Cross Country		75			75				
Boys La Crosse	57	4,533	1,088		3,502				
Girls La Crosse		6,339	6,339						
Football	450	34,802	28,759		6,493				
Golf	637	2,760	2,747		200	450			450
Bowling	3,076	636	2,210	1,026		2,528			2,528
Boys' Soccer	2,117	4,484	4,121		2,200	280			280
Girls' Soccer	2,367	1,568	1,320		841	1,774			1,774
Softball	5,636	4,285	2,999		2,239	4,683			4,683
Swim/Dive Teams	4,703	747	1,094	2,775		7,131			7,131
Tennis		50			50				
Track	520	12,398	6,014			6,904			6,904
Bass Club	1,299	1,125	374		25	2,025			2,025
Volleyball	8,649	14,086	11,021		2,340	9,374			9,374
Wrestling	1	780	1,722	941					
Esports	55					55			55
Archery	6,856	1,007	3,030		1,396	3,437			3,437
Sports Medicine	1,267		2,239	4,528		3,556			3,556
	48,393	161,545	129,969	19,646	45,766	53,849			53,849
Non-profit:									
Instructional Fees		13,114	1,025		12,089				
Sweep Boe			41,803	41,803					
FCPS Athletics		20,000			20,000				
Arbitrpay		137	19,000	18,863					
		33,251	61,828	60,666	32,089				
Total	\$ 159,255	\$ 261,308	\$ 268,343	\$ 86,983	\$ 86,983	\$ 152,220	\$ -	\$ -	\$ 152,220

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, 2021

Eastside Center for Applied Technology

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	108128 Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 48,789	\$ 11,678	\$ 806			\$ 59,661			\$ 59,661
Accommodation	45,244	4,942	1,719			48,467			48,467
Total	<u>\$ 94,033</u>	<u>\$ 16,620</u>	<u>\$ 2,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,128</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2021

Frederick Douglass High School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020			To	From	June 30, 2021			
General:									
General	\$ 8,878	\$ 28,869	\$ 1,739		\$ 1,598	\$ 34,410			\$ 34,410
Cash Banks		2,000	2,000						
Student ID Badges	186	338	54			470			470
Cabinet Checks	149					149			149
Chromebook Damage Fees	445	30				475			475
Chromebook Purchases	150					150			150
Lost Keys		5	5						
Interest Income	3,093	196				3,289			3,289
Freshman Academy	1,108	174	1,158	\$ 2,000		2,124			2,124
Professional Academy		25	403	2,352		1,974			1,974
Health Academy	226		185	2,000		2,041			2,041
Technology Academy	519			2,000		2,519			2,519
Staff Vending		973	549			424			424
Student Vending	10					10			10
E=USE	1,382	400	209			1,573			1,573
AdvanceKY	2,500		400			2,100			2,100
School Store	985	604				1,589			1,589
	19,631	33,614	6,702	8,352	1,598	53,297			53,297
Instruction:									
Library	388	180	250			318			318
Bio Med	167			250		417			417
Art	2,940	512	2,258	6,216		7,410			7,410
Facon	321					321			321
Math	882			1,000		1,882			1,882
Science	3,402		3,350	1,000		1,052			1,052
Chorus	945			572		1,517			1,517
Drama	446	1,039	542		72	871			871
PE/Health	48					48			48
Social Studies	2,687		1,500	1,000		2,187			2,187
English	2,974			1,000		3,974			3,974
EBCE	90				90				
Band	603	5,076	3,378	250		2,551			2,551
Orchestra	2,599	645	558	250		2,936			2,936
YSC	412		223	250		439			439
Business	210					210			210
World Languages	3,339		3,245	1,000		1,094			1,094
Pearl Girls	119		119						

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Frederick Douglass High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2020			To	From	Balances June 30, 2021	Receivable June 30, 2021	Payable June 30, 2021	Groups June 30, 2021
KYA/KUNA	6,007					6,007			6,007
JAG	1,806					1,806			1,806
Key Club	712	425	238			899			899
HOSA	826	910				1,736			1,736
Technology / Textbook Fee				23,969		23,969			23,969
Technology Classes	1,176		294			882			882
Counseling	7,692	2,442	533		4,038	5,563			5,563
PSAT	111					111			111
Speech Team			466	500		34			34
Sophomore Class	77				77				
Junior Class	1,696	6,540	2,149	500		6,587			6,587
Senior Class	277	285	450			112			112
PBIS Rewards		129	925	1,050		254			254
Auditorium Seats	797					797			797
Dance Blue	31					31			31
Spanish Honor Society	197					197			197
Special Ed	499	707	150	1,000		2,056			2,056
CPR	539	50	49			540			540
National Honor Society	708	1,275	1,006			977			977
Mu Alfa Theta	57					57			57
Black Student Union	250					250			250
Academic Team	270					270			270
Tri-M	75	500	75	4,038		4,538			4,538
cBI	417					417			417
Psych Club	57					57			57
BETA	3,425					3,425			3,425
FBLA	167	15				182			182
ED Rising	31					31			31
	50,472	20,730	21,758	43,845	4,277	89,012			89,012
Special Events:									
TSA	170					170			170
Weight Room Mgmt			984	984					
Yearbook	817	1,165	280			1,702			1,702
Student Council	4,435		1,040		80	3,315			3,315
	5,422	1,165	2,304	984	80	5,187			5,187

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Frederick Douglass High School

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020	Receipts	Disbursements	To	From	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Athletics:									
Athletics	18,659	18,807	11,231	289		26,524			26,524
Cheerleading	348	4,354	4,257			445			445
Dance	1,004	9,906	11,958	1,048					
Football		37,988	20,081		5,953	11,954			11,954
Baseball		10,309	7,232	1,750		4,827			4,827
Softball	2,132	2,539	1,945		2,500	226			226
Lacrosse - Girls	1,313	9,462	8,424		232	2,119			2,119
Bass Fishing	5,100	1,000	150			5,950			5,950
Lacrosse - Boys	1,841	2,464	1,630		302	2,373			2,373
Boys Basketball	(1,405)	14,243	11,601		1,237				
Boys Soccer	3,131	15,089	15,366	2,463		5,317			5,317
Girls Soccer	3,567	5,930	6,012	305		3,790			3,790
Girls Basketball		17,962	10,727		4,826	2,409			2,409
Golf	77	1,951	2,028						
Track	1,081	11,936	7,402		25	5,590			5,590
Volleyball	5,120	7,392	12,395	1,689		1,806			1,806
Cross Country	1,057	2,262	2,312		575	432			432
Wrestling		2,031	1,997		34				
Archery	6,708	6,329	11,307			1,730			1,730
Swimming/Diving		1,088	3,388	2,300					
Tennis	220	310	280			250			250
Girls Lacrosse Tournament	300					300			300
Tournament		7,212	3,676		3,109	427			427
Softball Region Tour		1,404	1,365		39				
Athletic Trainer	2,142	5,000	2,422			4,720			4,720
Title X District Funds	1,512	5,000	592	1,300		7,220			7,220
Athletic Drug Testing	656	1,387			638	1,405			1,405
Athletic Insurance		6,488	8,775	2,987		700			700
	54,563	209,843	168,553	14,131	19,470	90,514			90,514
Non-profit:									
Fees	9,625	57,327	18,381		48,571				
Sweep BOE		17,375	17,375						
Arbiterpay		16	6,700	6,684					
	9,625	74,718	42,456	6,684	48,571				
Total	\$ 139,713	\$ 340,070	\$ 241,773	\$ 73,996	\$ 73,996	\$ 238,010	\$ -	\$ -	\$ 238,010

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2021

Henry Clay High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020	Receipts	Disbursements	To				
Accounts:								
General:								
General	\$ 13,825	\$ 4,073	\$ 9,729		\$ 8,144	\$ 25	\$ 1,200	\$ 1,225
Interest		372			341	31		31
T Duke Scholarship	1,710	1,500	3,000			210		210
Pepsi Comm-Students	25			\$ 33		58		58
Pepsi Comm-Faculty	5,013	1,185				6,198		6,198
Student Vending	33				33			
Parking	9,072	33	7,282			1,823		1,823
Contingency	829	587			1,060	356		356
	30,507	7,750	20,011	33	9,578	8,701	1,200	9,901
Instruction:								
Art KJ	3,129	3,296				6,425		6,425
Art EB	557		517			40	\$ 134	(94)
Art AC	538					538	656	(118)
A P History	54					54		54
Band	17	1,550	74			1,493	811	682
Business	315					315		315
Graphics Comm	537					537		537
Guidance	538	1,411				1,949		1,949
English	883					883		883
Chorus	2,229	116	1,448			897		897
FCS-DW	10,637				10,637			
FCS-R	4,996	1,320	2,518	5,319		9,117		9,117
Orch Inst	987	674	1,175			486		486
Science Electives	2,853		1,675			1,178		1,178
Special Education	1,437	405	18			200	300	1,324
P E Instructions	2,413	5,796	903		279	7,027	385	6,642
Pass Program			200	200				
ROTC	300					300		300
Get Kids Fit	3,665		2,000			1,665		1,665
Drama	643	1,037	580			1,100		1,100
Chemistry	2,418					2,418		2,418
Digital Photography-KJ	423					423		423
Intro to Physics	201					201		201
Lost Damage Books	1,276	50				1,326		1,326
PSAT	4,560	64	3,417			1,207		1,207
FCS- MW	3,797		402	5,119		8,514		8,514
AP WL	1,287					1,287		1,287
Anatomy	1,632		52		290	1,290		1,290
AP-English	1,905					1,905		1,905
A P Funds	7,865	192,431	184,226		3,795	12,275		12,275
Art-C Riley	585	4,530	2,653			2,462		2,462

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Henry Clay High School

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020	Receipts	Disbursements	To	From	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
MSD	239					239			239
Guitar	514		64			450			450
Art-KS	514		(55)			569			569
AP Art History	2,000		2,000						
Library	2,051					2,051			2,051
FCEA	126				126				
Biology	1,355					1,355			1,355
PBIS	808					808			808
Physics	1,090				1,040	50			50
Radio/TV Prod	70					70			70
Speech	14					14			14
Robotics	303					303			303
Technology	1,094					1,094			1,094
AAPPL Testing	1,590	120	24			1,686			1,686
Student Badges	335					335			335
Yearbook	25,274	1,505	3,016			23,763	130		23,893
	100,054	214,305	206,907	10,638	16,367	101,723	130	2,286	99,567
<u>Accommodation:</u>									
Accommodations	150					150			150
Academic Team	665	126	700			91			91
Beta Club	3,449	800				4,249			4,249
Art Club	10					10			10
Coed-Y	1,928	6,058	1,980			6,006			6,006
College Night Affair	2,239					2,239			2,239
Dance Blue	98	9,317	9,415						
Dance Team	209				209				
Debate	4,775	25,423	17,250	40		12,988	1,797		14,785
E=USE	1,719		197		1,521	1			1
FCA	310					310			310
FBLA Club	439					439			439
FCCLA	945					945			945
French Honor Society	40					40			40
French Club	2					2			2
Freshman Civics	2,495		600			1,895			1,895
Academy	2,834		1,288			1,546			1,546
Go Green	1,846	1,750		1,521		5,117	150		5,267
Harambee	2,182	250				2,432			2,432
History Club	378					378			378
Inter Club	397					397			397
Junior Class	112					112			112

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Henry Clay High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020	Receipts	Disbursements	To	From	June 30, 2021	June 30, 2021	June 30, 2021
Junior Classical League	236							236
Key Club	4,253	549	98					4,704
Latino Club	15							15
Scholarship	1,996	15,746	15,658					2,084
Model UN	6,589	1,362	1,976			497		6,472
Nat Honor Soc	1,737		830					907
Outdoor Club	98							98
Psychology Club	358							358
Robotics Club	6,289							6,289
Science Club	66							66
Scholarship-A D Blac	5,277		500					4,777
Scholarships	14,929		1,000					13,929
Senior Class	20,821	8,565	19,305					10,081
Sources of Stength	2			1,500				1,502
Spirit Club	345							345
Spanish Club	97							97
S.T.A.M.P.	312							312
Student Council	4,966		600	126				4,492
TSA	15							15
Special Olympics	24							24
St. Youth SVC	34	620	1,713	1,059				
Blue Diamonds	13							13
World Club	216							216
	95,910	70,566	73,110	4,246	1,730	95,882	2,444	98,326
Athletics:								
Athletics	2,740	455	10,017	7,277		455		455
Archery	8,595	10,091	11,389		1,717	5,580	167	5,413
Athletic Wall of Fame	639					639		639
Bass Fishing	100		75	50		75		75
Bowling	551	509	675		250	135		135
B Basketball	3,855	13,742	3,996		8,547	5,054	792	4,262
G Basketball	250	3,615	730		2,245	890	50	840
Baseball	2,560	17,009	10,538		8,250	781		781
Cheerleading	1,457	1,487	40		1,300	1,604		1,604
Dance Team			40	109		69		69
Cross Country	1,512	7,296	3,484		1,750	3,574	450	3,124
Football	2,095	23,866	17,401		3,865	4,695	435	4,260
Gate Receipts	48,910	28,341	7,866		28,852	40,533	2,987	37,546
B Golf		2,055	1,670		11	374		374
G Golf	250	1,498	888		550	310		310
Drug Testing/Insurance	22,840	550	23,055	26,100		26,435		26,435

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Henry Clay High School

	Cash Balances		(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups	
	July 1, 2020	Receipts	Disbursements	To					From
Intramurals	525				525			525	
B Soccer	3,360	14,209	9,868		5,587			2,114	
G Soccer	1,993	10,162	4,856		3,103			4,196	
Softball	121	3,407	1,408		2,120				
Swimming	544	1,265			1,809				
B Tennis	572	1,750	989		325			1,008	
G Tennis	174	1,650	908		275			641	
Middle School Track	762	2,234	1,778					1,218	
Track	2,290	17,188	13,261		625		3,665	1,927	
Athletic Trips	457			150				607	
Tournament	7,958	11,450	9,855		1,483	840		8,910	
Volleyball	1,826	11,481	7,957		3,150			2,200	
Wrestling	1,414	2,717	623		2,192			1,316	
Athletic Training	2,931	720	3,797	5,000			890	3,964	
Title IX	10,126			5,000			1,638	13,488	
Esports	529	1,013	1,513		29				
Girls Lacrosse	2,985	4,399	3,617		2,323			1,444	
Boys Lacrosse	173	21,449	14,120					7,502	
Boys Volleyball		594	160					434	
	<u>135,094</u>	<u>216,202</u>	<u>166,574</u>	<u>43,686</u>	<u>80,358</u>	<u>148,050</u>	<u>840</u>	<u>11,074</u>	<u>137,816</u>
Non-profit:									
Instructional Fees	380		(8)			388		388	
Sweep BOE			28,705	28,705					
FCPS Athletics	2,500				2,500				
Arbiter Pay		(1,021)	22,204	23,225					
	<u>2,880</u>	<u>(1,021)</u>	<u>50,901</u>	<u>51,930</u>	<u>2,500</u>	<u>388</u>		<u>388</u>	
Total	<u>\$ 364,445</u>	<u>\$ 507,802</u>	<u>\$ 517,503</u>	<u>\$ 110,533</u>	<u>\$ 110,533</u>	<u>\$ 354,744</u>	<u>\$ 4,614</u>	<u>\$ 13,360</u>	<u>\$ 345,998</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2021

Lafayette High School

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Due to Student Groups
	Balances July 1, 2020			To	From	Balances June 30, 2021			
General:									
General - Main Acct	\$ 5,054	\$ 16,446	\$ 4,670		\$ 13,218	\$ 3,612			\$ 3,612
General - Vending Faculty	312	236	661	\$ 265		152			152
General - Interest	45	213			258				
General - Cash Banks		3,500	3,500						
General - Reserve Acct	2,060			16,147		18,207			18,207
Fees-Fees	9,829	103,679	600		112,908				
Energy Award	3,016	2,000	2,641			2,375			2,375
Fees-Reserve for Refund	6,758		1,478	8,830		14,110			14,110
General - Student ID's			208	208					
	27,074	126,074	13,758	25,450	126,384	38,456			38,456
Instruction:									
Art - Bryant	535		205	2,827		3,157			3,157
AP Art History	192					192			192
Art - Jones	3,402		5,949	3,507		960			960
English	1		81	1,440		1,360			1,360
Graphics-Nolan	694					694			694
Art & Humanities	634					634			634
PE	672	1,000	656			1,016			1,016
Art - Baker	837		1,129	2,161		1,869			1,869
STLP	17					17			17
Art - Digital Imaging	70			1,890		1,960			1,960
TSA	234	160	360			34			34
Facon-Early Childhood	5,062		736		506	3,820			3,820
Art Special Fund Acct	664				664				
Art - Ind Study	70				70				
SCAPA ADV Studio 2				280		280			280
SCAPA Vocal Music	199			136		335			335
Technology	212	30	35			207			207
Art - Pottery	69				69				
Creative Writing	1,523	250	938	250		1,085			1,085
Art - Drawing I	95				95				
Art-Detraz	347		369	3,010		2,988			2,988
Art - Art 1	65			285		350			350
Art-Page	48	7	1,469	3,695		2,281			2,281
SCAPA Dance	698					698			698
Social Studies	3135			2,185		5,320			5,320
Art - Stofer	1,511		4,737	3,682		456			456

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Lafayette High School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
ECBE/Community Serv	1,762		620			1,142			1,142
Science	13,980		3,738	1,256		11,498			11,498
Multi-cultural Fair Fund	1,794					1,794			1,794
Fees-Lost Textbooks			1,477	1,477					
Facon-Culinary	1,856		2,060	1,000		796			796
Facon-Housing/Fashion	418				222	196			196
	40,796	1,447	24,559	29,081	1,626	45,139			45,139
Accommodation:									
Class of 61	127		60			67			67
Academic Team	144	850	968			26			26
Band	4,893	2,010	1,776			5,127			5,127
GSA	278		74			204			204
Black Student Union	327	760	1,036			51			51
Beta Club	1,020	6,319	2,128	20		5,231			5,231
The Green Team	359					359			359
Counseling	4,087	1,354	299		900	4,242			4,242
Class of 79	400					400			400
School Store	3,087	2,695	560	50		5,272			5,272
Retail Co-op	517					517			517
Business Dept.	2,096					2,096			2,096
Theatre	1,730		98	2,200		3,832			3,832
Random Acts of Kindness	12					12			12
Medical Relief Club	426				426				
French Club	3,346		799			2,547			2,547
Y-Club	3,365					3,365			3,365
National Honor Society	2,987	2,931	4,273			1,645			1,645
AP Testing Acct	11763	81,174	76,666		6,226	10,045			10,045
World Languages	2,066		1,095	228		1,199			1,199
Girls Lacrosse	1	9,449	9,055		65	330			330
Boys Lacrosse	530	13,443	7,535		2,278	4,160			4,160
Outdoors Club	417					417			417
Library	2,199	168			90	2,277			2,277
Math - AP	771		258	992		1,505			1,505
Mu Alpha Theta	1,643	1,381	2,313			711			711
Orchestra		500			500				
Tri-M	45	30				75			75
General - Transcripts	387	68			455				
Facon-Ed Rising	21					21			21

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Lafayette High School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Pre Engineering	1,766	1,000	106			2,660			2,660
Art - NAHS - Detraz	869	190	611		172	276			276
Special Ed	1,527	420	236			1,711			1,711
Facon-Co-Op	296					296			296
Speech	643	3,057	2,789	750		1,661			1,661
E-sports		3,901	2,792		693	416			416
Student Council	2,536	14,495	15,693	426		1,764			1,764
Vocal Music	100	180	725	1,966		1,521			1,521
ESL	5,977		659		311	5,007			5,007
Musicianship 1	581			616		1,197			1,197
Facon - FCCLA	1,001	263	343			921			921
Musicianship 2	1,661			198		1,859			1,859
YSC Teen Board	5,524	9,896	6,972		799	7,649			7,649
Musicianship 3	1,403		400	133		1,136			1,136
Senior Class	1,462	1,239	3,090	500		111			111
Junior Class	6,893	12,125	19,069	51					
Speech - McDonnell Schola	224					224			224
Speech - Beeler Scholar	1,779					1,779			1,779
Freshman Class	2,617	589				3,206			3,206
Facon-Parenting	607					607			607
Facon-Life Skills	3,035				1,000	2,035			2,035
Sophomore Class	3,977					3,977			3,977
Spanish Honor Society	82		82						
Bates, David	54				52	2			2
Japanese	125		30			95			95
	93,783	170,487	162,590	8,130	13,967	95,843			95,843
Special Events:									
Newspaper	583	2,855	3,289	550		699			699
Yearbook	4,108	2,335	3,190	360		3,613			3,613
Fees - Text/Tech/Inst Fees	853	166	30,002	28,983					
	5,544	5,356	36,481	29,893		4,312			4,312
Athletics:									
Athletic-General	1,638	22,865	10,005		13,383	1,115			1,115
Archery	3,760	5,235	8,052	170		1,113			1,113
Baseball		23,029	12,138		9,896	995			995
Boys Basketball		9,202	5,574		3,628				
Girls Basketball	832	6,716	4,870		2,678				
Bass Fishing	2,452				175	2,277			2,277
Cheerleading		4,266	3,528		738				

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Lafayette High School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Dance		659	259		400				
Football		28,283	11,166		17,117				
District Basketball Tournament		4,446	2,179		2,267				
Boys Golf		380			250	130			130
Boys Soccer	3,519	6,571	7,657		2,286	147			147
Girls Soccer	2,144	7,944	6,341		1,879	1,868			1,868
Swimming		6,577	8,648	2,321		250			250
Softball		6,275	1,288		4,318	669			669
Tennis	1,085	597	280		412	990			990
Cross Country		2,271	835		1,436				
Girls Golf	764	3,368	3,557	325		900			900
Middle School Track		3,379	1,914		1,465				
Wrestling	3507		1,902	1,000		2,605			2,605
Bowling	632	802	3,450	2,125		109			109
Athletic - Title IX Funds									
District Softball Tournament		1,979	1,069		910				
Baseball Tournament Acct		1,241	683		558				
Girls Soccer Tour									
Girls Volleyball	410	11,539	5,421		4,826	1,702			1,702
Boys Volleyball	150	2,570	1,440			1,280			1,280
Athletic - Mau Jack Schol	131					131			131
Athletics-Trainer			2,817	5,000		2,183			2,183
Track	2,773	13,463	4,334	1,054		12,956			12,956
Athletic - Insurance		5,210	14,675	10,065		600			600
	<u>23,797</u>	<u>178,867</u>	<u>124,082</u>	<u>22,060</u>	<u>68,622</u>	<u>32,020</u>			<u>32,020</u>
Non-profit:									
SAF/DAF Sweep			61,947	61,947					
Arbiter Pay		3,192	37,230	34,038					
		<u>3,192</u>	<u>99,177</u>	<u>95,985</u>					
Total	<u>\$ 190,994</u>	<u>\$ 485,423</u>	<u>\$ 460,647</u>	<u>\$ 210,599</u>	<u>\$ 210,599</u>	<u>\$ 215,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,770</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, 2021

Learning Center at Linlee

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 634	\$ 43	\$ 369		\$ 40	\$ 268			\$ 268
Instruction	390	1,500	195			1,695			1,695
Accommodation	11,311	150	1,493	\$ 40		10,008			10,008
Total	<u>\$ 12,335</u>	<u>\$ 1,693</u>	<u>\$ 2,057</u>	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 11,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,971</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, 2021

Martin Luther King Academy

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 18,077	\$ 2,909	\$ 4,966	\$ 1,023		\$ 17,043	\$ 500		\$ 17,543
Instruction	100				\$ 100				
Accommodation	720				720				
Special Events	92				92				
Miscellaneous	292,781	167,419	72,334		38,205	349,661			349,661
Non-profit			38,094	38,094					
Total	<u>\$ 311,770</u>	<u>\$ 170,328</u>	<u>\$ 115,394</u>	<u>\$ 39,117</u>	<u>\$ 39,117</u>	<u>\$ 366,704</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 367,204</u>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2021

Paul Laurence Dunbar High School

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts Receivable	Accounts Payable	Due to Student Groups
	Balances July 1, 2020			To	From	Balances June 30, 2021			
General:									
Guidance	\$ 17,732	\$ 89,910	\$ 80,737		\$ 5,867	\$ 21,038			\$ 21,038
Booktique	2,198	1,566	2,505	\$ 1,124		2,383			2,383
School Locks	1,735					1,735			1,735
Repair Replace Book Funds	18,622					18,622			18,622
PLD-Office	20,994	5,011	9,598		5,951	10,456	\$ 3,300		7,156
Parking Sticker Fees	27,296		43		20,000	7,253			7,253
	88,577	96,487	92,883	1,124	31,818	61,487		3,300	58,187
Instruction:									
Art Projects-Eller	14,116		10,004	8,000		12,112			12,112
Band	9,632	5,208	5,442		1,797	7,601			7,601
Business	10,149			1,600		11,749			11,749
Chorus	871	600	1,374			97			97
EBCE	3,795					3,795			3,795
Dual Credit	10,928				10,928				
AP Sr English	1,970		643	8,020		9,347			9,347
Foreign Language	8,910		225		4,393	4,292			4,292
Family & Consumer	4,225		539	611		4,297			4,297
Junior AP Composition	3,668					3,668			
Library	1,046	278	91		497	736			736
Life Skills/PBIS	3,592	75	330			3,337			3,337
MSTC	7,008	5,869	6,254			6,623			6,623
PE	3,582					3,582			3,582
Math	10,785	460	105	3,857		14,997			14,997
Orchestra	5,943	1,218	3,557		1,199	2,405			2,405
Science	4,998		300	1,880		6,578			6,578
Social Studies	5,324		675			4,649			4,649
Speech Team	221	12,668	10,434			855	500		355
STLP	1,063		113			950			950
Tech Ed	9,187			485		9,672			9,672
TV Production	929				929				
Technology	24,400	30				24,430			24,430
Tech/Text		94,907	64		35,178	59,665			59,665
Graphic Arts	1,576		17		1,465	94			94
Yearbook	4,270	6,259	3,698		18	6,813	10,000		(3,187)
Incriminating Inc Magazine	1,058	156				1,214			1,214
TP-Lim-Scholarship	404				404				

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Paul Laurence Dunbar High School

	Cash Balances			(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020	Receipts	Disbursements	To	From	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Lamplighter Newspaper	2,426	1,936	3,826		452	84			84
	156,076	129,664	47,691	24,453	62,528	199,974		10,500	189,474
Accommodation:									
Beta Club	2,425		1,164			1,261			1,261
Boys to Men	187					187			187
Community Service Club	399					399			399
Cultural Society	124				25	99			99
E=USE2	8,397		5,140			3,257			3,257
FBLA	750	470	470		750				
Fishing Club	1				1				
Faculty Vending	68					68			68
Freshman Class	2,718				2,718				
Field Trip Funds	29		1,156	1,201		74			74
Drama Club	8,752	263	419			8,596	2,630		5,966
Dunbar Sci Olympiad Team	202		(175)			377			377
FCA	167					167			167
French NH Society	1,325		407		50	868			868
GSA	380				50	330			330
German Club/Honor Society	1,163	575	579			1,159			1,159
HOSA	14	650	582			82			82
FCCLA	879	1,160	1,507			532			532
Junior Class	8,909	9,195	15,964	20,000		22,140	480		21,660
Leaders in the Making	8,891		833	3,849		11,907			11,907
National Honor Society	1,111	1,476	1,604		100	883			883
Kick Club				43		43			43
Magic Closet	691	2,171	4,671	3,134		1,325			1,325
Natl Green Sch Society	1,900					1,900			1,900
Academic Team	3,551	1,032	3,445			1,138			1,138
Ping Pong Club	169					169			169
Pearl Girls	2				2				
Robotics	16,654	3,106				19,760			19,760
Science NHS	1,348					1,348			1,348
Senior Class	9,648	37,336	44,955			2,029			2,029
SHPE	150					150			150
Social Committee	538					538			538
Spanish Ntl Honor Soc	1,656	475	373			1,758			1,758
STEM	131					131			131
Student Council	4,327	5,964	8,529	425		2,187			2,187
Student Vending	2,154	119	396			1,877			1,877
Technology Club	5,286	1,905	3,444			3,747			3,747
TLC	2,367		1,872			495			495
Young Republicans	160					160			160

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Paul Laurence Dunbar High School

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020			To	From	June 30, 2021			
Youth in Government	1,079					1,079			1,079
	98,702	65,897	97,335	28,652	3,696	92,220		3,110	89,110
Athletics:									
Archery	9,345	2,429	2,958	215		9,031			9,031
Base Fishing				1		1			
Baseball	456	25,740	11,429		6,018	8,749			8,749
Dance Team	1,795			1,000		2,795			2,795
Kick Team	6		(277)		283				
Bowling	881	1,763	374	896		3,166			3,166
Boys' Basketball	6,013	6,704	9,416		3,018	283			283
Cheerleaders	4,393	1,303	6,176	1,408		928			928
Cross Country	427	896	1,306			17			17
Football	49	12,418	9,298		2,813	356			356
Girls' Basketball	13,993	9,375	13,005		1,312	9,051			9,051
Boys Golf	109	70	848	848		179			179
Girls Golf	503	896	590		407	402			402
Boys' Soccer	4,643	8,429	9,448		1,555	2,069			2,069
Girls' Soccer	9,626	4,435	12,232		246	1,583			1,583
Fastpitch/Softball	3,415	7,346	4,273		1,834	4,654			4,654
Swimming	4	1,272	4,286	3,200		190			190
Tennis	4,398	1,000	464		525	4,409			4,409
Track	7,487	7,251	6,994			7,744	4,000		3,744
Volleyball	3,981	10,142	4,863		791	8,469			8,469
Wrestling	1,680	353				2,033	525		1,508
Athletic Trainers	1,445		4,213	5,000		2,232			2,232
Athletic Reserves	7,981	15,117	13,298		5,938	3,862			3,862
Athletic Insurance		11,300	14,450	3,150					
General Athletics	8,953	1,244	5,200	4,439		9,436			9,436
	91,583	129,483	134,844	20,157	24,740	81,639		4,525	77,114
Non-profit:									
Non-profit									
Textbook Rental Fees	9,555				9,555				
Arbiter Pay		1,440	23,160	21,720					
FCPS BOE									
Fee Waiver-BOE		13,035			13,035				
Athletics-FCPS		20,000			20,000				
BOE/Sweep			69,266	69,266					
	9,555	34,475	92,426	90,986	42,590				
Total	\$ 444,493	\$ 456,006	\$ 465,179	\$ 165,372	\$ 165,372	\$ 435,320	\$ -	\$ 21,435	\$ 413,885

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, 2021

Southside Center for Applied Technology

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 647	\$ 231			\$ 874	\$ 4			\$ 4
Instruction		630			630				
Accommodation	15,839	1,592	\$ 1,805	\$ 630		16,256	\$ 200	\$ 75	16,381
Special Events	167		1,041	1,041	167				
Total	<u>\$ 16,653</u>	<u>\$ 2,453</u>	<u>\$ 2,846</u>	<u>\$ 1,671</u>	<u>\$ 1,671</u>	<u>\$ 16,260</u>	<u>\$ 200</u>	<u>\$ 75</u>	<u>\$ 16,385</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, 2021

Success Academy

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 939	\$ 2,733	\$ 337		\$ 2,550	\$ 785			\$ 785
Non-profit	230		2,780	2,550					
Total	<u>\$ 1,169</u>	<u>\$ 2,733</u>	<u>\$ 3,117</u>	<u>\$ 2,550</u>	<u>\$ 2,550</u>	<u>\$ 785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 785</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, 2021

Tates Creek High School

Accounts:	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Fund
	Balances			To	From	Balances	Receivable	Payable	Balances
	July 1, 2020					June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
General:									
General	\$ 4,381	\$ 2,845	\$ 3,885	\$ 5,801		\$ 9,142			\$ 9,142
PBIS	996	62	578			480			480
CD Investment	1,108	11,860	450			12,518			12,518
Energy Award	5,402	650				6,052			6,052
Transcripts	2,146	700			\$ 2,146	700			700
Interest	3,729	202			3,730	201			201
Underclassmen Pict		864				864			864
Monk Scholarship	290					290			290
Gardner Scholarship	260					260			260
Z Prall Memorial Scholarship		1,000				1,000			1,000
Cathy Coop Memorial		500				500			500
Sam Meaux, Jr Award				100		100			100
Boyd Memorial Fund	200		100			100			100
Tandy Memorial Fund	794		100			694			694
Locks	953					953			953
AP Exams	3,180	5,782	5,002			3,960			3,960
PSAT	589					589			589
Pepsi Comm - Student	629	10				639	\$ 5		644
Pepsi Comm - Faculty	439	169	409			199	50		249
	25,096	24,644	10,524	5,901	5,876	39,241	55		39,296
Instruction:									
Culinary	619					619			619
Commodore Corner	2,949					2,949			2,949
Hospitality	4,364					4,364			4,364
IB	34,804	39,981	47,696			27,089	\$ 24,614		2,475
Art	2,848	140	2,093		299	596			596
CAS	435					435			435
Chorus	265					265			265
Child Development	364					364			364
Band		15	15						
PE	129	4,000			3,950	179			179
Humanities Class	1,115					1,115			1,115
Drama	15,119	295				15,414			15,414
World Language	1,457					1,457			1,457
Life Skills	3,979					3,979			3,979
English	415					415			415
Tech. Ed.	6,744				408	6,336			6,336
Orchestra	700	625	328			997			997

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Tates Creek High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances July 1, 2020			To	From	Balances June 30, 2021	Receivable June 30, 2021	Payable June 30, 2021	Groups June 30, 2021
Library	266					266			266
	76,572	45,056	50,132		4,657	66,839		24,614	42,225
<u>Accommodation:</u>									
Academic Team	623					623			623
Junior Classical League	67	180				247			247
Pass	100					100			100
Beta Club	545	590	737			398			398
Compass	3,757	1,205	3,696			1,266			1,266
Key Club	452					452			452
Senior Trip	15,763		150			15,613			15,613
FBLA	1,330		110			1,220			1,220
FCCLA	166					166			166
Freshmen Academy	49					49			49
Hero Club	100					100			100
International Club	261					261			261
Hope	145					145			145
Playschool	42					42			42
Senior Class	659		(165)			824			824
National Honor Society	768	595	876			487			487
Young Democrats	90					90			90
Young Republicans	130					130			130
Science Club	5					5			5
Outdoor Club	587					587			587
Spanish Honor Society	382					382			382
Step Team	246					246			246
Speech Team	84					84			84
TSA	542		143			399			399
Student Council	864	51	184			731			731
IB Grad Award	2,796					2,796			2,796
YSC	359	50				409			409
Tatu	1,394					1,394			1,394
	32,306	2,671	5,731			29,246			29,246
<u>Special Events:</u>									
Prom	25	3,325	701		1,491	1,158			1,158
	25	3,325	701		1,491	1,158			1,158

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Tates Creek High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
	July 1, 2020					June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Athletics:									
Athletics	3,502	6,710	7,034	5,600		8,778			8,778
Insurance	4,761		11,400	9,325		2,686			2,686
Drug Testing	245		6,302	7,350		1,293			1,293
Esports	597		512			85			85
43rd District Baseball				1,500		1,500			1,500
Baseball	1,484	12,416	9,876		2,044	1,980	649		1,331
Bowling	269	1,536	2,310	2,078		1,573			1,573
Athletic Training			4,483	5,000		517			517
Archery	13,114	1,692	5,110		875	8,821			8,821
Dance Team		367	127		240				
Boys Basketball	3,074	8,093	6,624		4,199	344			344
AT Golf Cart	4,464				4,464				
Girls Basketball	2,691	5,356	3,477		2,842	1,728	379		1,349
Cheerleaders	484	727	127		600	484			484
Girls Lacrosse	674	2,103	2,215			562			562
Fishing	47	33	127	47					
Boys Lacrosse	263	6,051	4,361		1,588	365			365
Track	1,897	14,093	11,969	125		4,146			4,146
Cross Country	3,599	3,319	4,941		600	1,377			1,377
Football	363	5,498	752		4,971	138			138
Golf	2,142	2,368	3,853		540	117			117
Intramurals	1,748					1,748			1,748
Boys Soccer	5,826	4,222	5,752		3,279	1,017			1,017
Girls Soccer	2,659	5,186	4,854		1,114	1,877			1,877
Softball	143	2,480	1,647		99	877			877
Swim Team	214	1,575	127	1,986		3,648	3,000		648
Tennis		825	536	123		412			412
Unified Sports	360					360			360
Volleyball	10,788	4,740	3,676		3,502	8,350			8,350
Wrestling		2,522	1,919		603				
	65,408	91,912	104,111	33,134	31,560	54,783	4,028		50,755

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2021

Tates Creek High School

	Cash	Receipts	Disbursements	(Interfund Transfers)		Cash	Accounts	Accounts	Due to Student
	Balances			To	From	Balances	Receivable	Payable	Groups
	July 1, 2020					June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Non-profit:									
Course Fees		23,062	23,062						
Sweep BOE			11,763	11,763					
FCPS Athletics		20,000			20,000				
Arbitratorpay		214	13,000	12,786					
		43,276	47,825	24,549	20,000				
Total	\$ 199,407	\$ 210,884	\$ 219,024	\$ 63,584	\$ 63,584	\$ 191,267	\$ 55	\$ 28,642	\$ 162,680

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, 2021

Beaumont Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 5,099	\$ 3,833	\$ 1,834		\$ 1,832	\$ 5,266			\$ 5,266
Instruction	37,251	33,738	31,718		5,169	34,102	\$ 297		34,399
Special Events	64,709	45,759	45,149		9,814	55,505			55,505
Non-profit		8,007	24,823	\$ 16,815				\$ 435	(435)
Total	<u>\$ 107,059</u>	<u>\$ 91,337</u>	<u>\$ 103,524</u>	<u>\$ 16,815</u>	<u>\$ 16,815</u>	<u>\$ 94,872</u>	<u>\$ 297</u>	<u>\$ 435</u>	<u>\$ 94,734</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, 2021

Bryan Station Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 8,418	\$ 1,157	\$ 2,313		\$ 336	\$ 6,926	\$ 125		\$ 7,051
Instruction	38,242	3,799	7,932		750	33,359			33,359
Accommodation	13,237	913	1,935	\$ 1,086		13,301			13,301
Athletics	14,668	21,293	12,054		2,500	21,407			21,407
Non-profit			2,500	2,500					
Total	<u>\$ 74,565</u>	<u>\$ 27,162</u>	<u>\$ 26,734</u>	<u>\$ 3,586</u>	<u>\$ 3,586</u>	<u>\$ 74,993</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 75,118</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, 2021

Carter G. Woodson Academy

	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020			To	From	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Accounts:									
General	\$ 1,800	\$ 42				\$ 1,842			\$ 1,842
Instruction	4,127	1,980	\$ 1,258		\$ 1,383	3,466			3,466
Accommodation	7,457	5,752	1,706	\$ 712	3,407	8,808			8,808
Special Events	2,013	380	2,453	1,678		1,618			1,618
Non-profit			2,400	2,400					
Total	<u>\$ 15,397</u>	<u>\$ 8,154</u>	<u>\$ 7,817</u>	<u>\$ 4,790</u>	<u>\$ 4,790</u>	<u>\$ 15,734</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,734</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, 2021

Crawford Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 13,817	\$ 3,846	\$ 782		\$ 1,241	\$ 15,640	\$ 400		\$ 16,040
Instruction	23,599	8,735	9,188		81	23,065			23,065
Accommodation	9,954	34	930		52	9,006			9,006
Athletics	19,663	14,409	8,965		1,242	23,865			23,865
Non-profit		758	3,374	2,616					
Total	<u>\$ 67,033</u>	<u>\$ 27,782</u>	<u>\$ 23,239</u>	<u>\$ 2,616</u>	<u>\$ 2,616</u>	<u>\$ 71,576</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 71,976</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, 2021

Edythe J. Hayes Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 18,257	\$ 2,770	\$ 4,389	\$ 2,534	\$ 2,550	\$ 16,622			\$ 16,622
Instruction	51,441	29,628	36,838	1,609	5,144	40,696			40,696
Athletics	65,294	59,910	49,962	6,839	6,925	75,156			75,156
Non-profit		5,873	9,510	9,292	5,655				
Total	<u>\$ 134,992</u>	<u>\$ 98,181</u>	<u>\$ 100,699</u>	<u>\$ 20,274</u>	<u>\$ 20,274</u>	<u>\$ 132,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,474</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, 2021

Jessie M. Clark Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 14,215	\$ 2,094	\$ 5,635	\$ 50		\$ 10,724			\$ 10,724
Instruction	48,059	12,456	12,105		\$ 4,184	44,226		\$ 38	44,188
Accommodation	8,730	2,129	2,406	48		8,501			8,501
Special Events	14,095	1,933	645	210		15,593			15,593
Athletics	27,549	39,220	32,836	3,434		37,367		2,599	34,768
Non-profit	1,826	5,435	7,703	2,268	1,826		\$ 105		105
Total	<u>\$ 114,474</u>	<u>\$ 63,267</u>	<u>\$ 61,330</u>	<u>\$ 6,010</u>	<u>\$ 6,010</u>	<u>\$ 116,411</u>	<u>\$ 105</u>	<u>\$ 2,637</u>	<u>\$ 113,879</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, 2021

Leestown Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 15,900	\$ 2,084	\$ 3,434		\$ 1,000	\$ 13,550			\$ 13,550
Accommodation	35,111	18,413	10,289		3,550	39,685			39,685
Athletics	15,999	9,151	11,964		1,250	11,936			11,936
Non-profit	<u>284</u>	<u>7,852</u>	<u>9,120</u>	<u>\$ 5,800</u>		<u>4,816</u>			<u>4,816</u>
Total	<u>\$ 67,294</u>	<u>\$ 37,500</u>	<u>\$ 34,807</u>	<u>\$ 5,800</u>	<u>\$ 5,800</u>	<u>\$ 69,987</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,987</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, 2021

Lexington Traditional Magnet School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 1,386	\$ 1,688	\$ 1,043	\$ 52	\$ 540	\$ 1,543			\$ 1,543
Accommodation	14,882	280	7,178	6,897	510	14,371			14,371
Special Events	2,589		1,267	2,050	750	2,622			2,622
Athletics	17,032	4,202	5,635	4,493	2,625	17,467			17,467
Non-profit		10,067	1,000		9,067				
Total	<u>\$ 35,889</u>	<u>\$ 16,237</u>	<u>\$ 16,123</u>	<u>\$ 13,492</u>	<u>\$ 13,492</u>	<u>\$ 36,003</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,003</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, 2021

Morton Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 45,137	\$ 8,350	\$ 10,355	\$ 1,128		\$ 44,260			\$ 44,260
Instruction	24,557	10,834	12,450		\$ 256	22,685			22,685
Accommodation	21,303	1,085	3,644	3,577		22,321			22,321
Special Events	5,330	3,448	5,493		1,638	1,647			1,647
Athletics	11,626	16,592	6,474		8,476	13,268			13,268
Non-profit		9,016	14,681	11,380	5,715				
Total	<u>\$ 107,953</u>	<u>\$ 49,325</u>	<u>\$ 53,097</u>	<u>\$ 16,085</u>	<u>\$ 16,085</u>	<u>\$ 104,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,181</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, 2021

School for the Creative and Performing Arts at Bluegrass

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 4,362	\$ 590	\$ 298			\$ 4,654			\$ 4,654
Instruction	23,875	16,851	12,100		\$ 2,427	26,199			26,199
Accommodation	991	778			150	1,619			1,619
Special Events	38,388	10,275	297		3,666	44,700			44,700
Non-profit		375	6,618	6,243					
Total	<u>\$ 67,616</u>	<u>\$ 28,869</u>	<u>\$ 19,313</u>	<u>\$ 6,243</u>	<u>\$ 6,243</u>	<u>\$ 77,172</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,172</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, 2021

Southern Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 35,788	\$ 1,822	\$ 2,436	\$ 132	\$ 132	\$ 35,174		\$ 466	\$ 34,708
Instruction	58,447	21,120	26,751	1,359	3,034	51,141		389	50,752
Accommodation	10,252	326	1,690			8,888			8,888
Special Events	2,630	260	1,421			1,469			1,469
Athletics	48,029	12,763	16,116	132	146	44,662			44,662
Non-profit		6,544	8,233	1,689					
Total	<u>\$ 155,146</u>	<u>\$ 42,835</u>	<u>\$ 56,647</u>	<u>\$ 3,312</u>	<u>\$ 3,312</u>	<u>\$ 141,334</u>	<u>\$ -</u>	<u>\$ 855</u>	<u>\$ 140,479</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, 2021

Tates Creek Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 3,239	\$ 692	\$ 2,398	\$ 91		\$ 1,624			\$ 1,624
Instruction	32,131	429	7,817			24,743			24,743
Accommodation	10,398	2,546	3,648			9,296			9,296
Athletics	28,491	18,180	18,224		\$ 6,916	21,531			21,531
Non-profit			6,825	6,825					
Total	<u>\$ 74,259</u>	<u>\$ 21,847</u>	<u>\$ 38,912</u>	<u>\$ 6,916</u>	<u>\$ 6,916</u>	<u>\$ 57,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,194</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, 2021

Winburn Middle School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 5,752	\$ 5,660	\$ 4,154		\$ 1,181	\$ 6,077	\$ 480		\$ 6,557
Instruction	29,854	2,772	11,671	\$ 10,641		31,596		\$ 224	31,372
Accommodation	2,133	4,770	5,871	660		1,692			1,692
Athletics	10,452	12,601	4,578		1,872	16,603		634	15,969
Non-profit		17,861	9,613		8,248				-
Total	<u>\$ 48,191</u>	<u>\$ 43,664</u>	<u>\$ 35,887</u>	<u>\$ 11,301</u>	<u>\$ 11,301</u>	<u>\$ 55,968</u>	<u>\$ 480</u>	<u>\$ 858</u>	<u>\$ 55,590</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, 2021

Academy for Leadership at Millcreek Elementary

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 5,835	\$ 6,145	\$ 4,740		\$ 56	\$ 7,184			\$ 7,184
Instruction	6,479	8,067	10,934	\$ 56		3,668			3,668
Total	<u>\$ 12,314</u>	<u>\$ 14,212</u>	<u>\$ 15,674</u>	<u>\$ 56</u>	<u>\$ 56</u>	<u>\$ 10,852</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,852</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, 2021

Arlington Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 5,342	\$ 1,187	\$ 961		\$ 378	\$ 5,190	\$ 1,110		\$ 6,300
Instruction	10,193	2,601	2,279		476	10,039	404		10,443
Accommodation	572	750	96	\$ 50		1,276			1,276
Special Events	2,382	10				2,392			2,392
Non-profit			804	804					
Total	<u>\$ 18,489</u>	<u>\$ 4,548</u>	<u>\$ 4,140</u>	<u>\$ 854</u>	<u>\$ 854</u>	<u>\$ 18,897</u>	<u>\$ 1,514</u>	<u>\$ -</u>	<u>\$ 20,411</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, 2021

Ashland Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 9,580	\$ 881	\$ 1,564		\$ 881	\$ 8,016			\$ 8,016
Instruction	7,208	141	1,202	\$ 820		6,967			6,967
Accommodation	846	70	(15)			931			931
Special Events	721				659	62			62
Non-profit		83,895	84,615	720					
Total	<u>\$ 18,355</u>	<u>\$ 84,987</u>	<u>\$ 87,366</u>	<u>\$ 1,540</u>	<u>\$ 1,540</u>	<u>\$ 15,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,976</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, 2021

Athens-Chilesburg Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 72,386	\$ 6,151	\$ 450		\$ 27,787	\$ 50,300			\$ 50,300
Instruction	30,107	8,812	2,199		3,890	32,830			32,830
Accommodation	11,012	179	1,409	\$ 425		10,207			10,207
Non-profit			31,252	31,252					
Total	<u>\$ 113,505</u>	<u>\$ 15,142</u>	<u>\$ 35,310</u>	<u>\$ 31,677</u>	<u>\$ 31,677</u>	<u>\$ 93,337</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,337</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, 2021

Booker T. Washington Academy

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 987	\$ 1,539	\$ 1,210			\$ 1,316			\$ 1,316
Instruction	3,052	1,153			\$ 1,512	2,693			2,693
Accommodation	480					480			480
Special Events	6,404	1,773	2,951		2,505	2,721			2,721
Non-profit			4,017	\$ 4,017					
Total	<u>\$ 10,923</u>	<u>\$ 4,465</u>	<u>\$ 8,178</u>	<u>\$ 4,017</u>	<u>\$ 4,017</u>	<u>\$ 7,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,210</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, 2021

Breckinridge Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 6,797	\$ 674	\$ 1,425	\$ 861	\$ 312	\$ 6,595	\$ 100		\$ 6,695
Instruction	549				549		446		446
Accommodation	9,407	1,538	975	861	1,425	9,406			9,406
Special Events	1,105		384			721			721
Non-profit		72,530	73,094	564			33		33
Total	<u>\$ 17,858</u>	<u>\$ 74,742</u>	<u>\$ 75,878</u>	<u>\$ 2,286</u>	<u>\$ 2,286</u>	<u>\$ 16,722</u>	<u>\$ 579</u>	<u>\$ -</u>	<u>\$ 17,301</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, 2021

Brenda Cowan Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 28,148	\$ 11,386	\$ 6,091		\$ 389	\$ 33,054			\$ 33,054
Instruction	18,861	11,942	7,715			23,088			23,088
Accommodation	345	2,110	2,699	\$ 389		145			145
Total	<u>\$ 47,354</u>	<u>\$ 25,438</u>	<u>\$ 16,505</u>	<u>\$ 389</u>	<u>\$ 389</u>	<u>\$ 56,287</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,287</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, 2021

Cardinal Valley Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 7,044	\$ 5,161	\$ 763		\$ 2,000	\$ 9,442	\$ 44		\$ 9,486
Instruction	20,820	2,294	2,516			20,598			20,598
Accommodation	7,249	1,352	2,544	\$ 1,200		7,257		\$ 2,259	4,998
Special Events	3,641	1,261				4,902			4,902
Non-profit			800	800					-
Total	<u>\$ 38,754</u>	<u>\$ 10,068</u>	<u>\$ 6,623</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 42,199</u>	<u>\$ 44</u>	<u>\$ 2,259</u>	<u>\$ 39,984</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, 2021

Cassidy Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 46,327	\$ 128	\$ 7,239		\$ 34,172	\$ 5,044			\$ 5,044
Instruction	6,498	1,448	1,406		710	5,830			5,830
Accommodation	10,412		243			10,169			10,169
Special Events	21,340	1,536	1,544			21,332			21,332
Non-profit		19,760	54,642	\$ 53,960	19,078				
Total	<u>\$ 84,577</u>	<u>\$ 22,872</u>	<u>\$ 65,074</u>	<u>\$ 53,960</u>	<u>\$ 53,960</u>	<u>\$ 42,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,375</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, 2021

Clays Mill Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 24,250	\$ 2,652	\$ 2,033			\$ 24,869			\$ 24,869
Instruction	2,273	4,611	2,342	\$ 5,991		10,533			10,533
Accommodation	1,446		1,210			236			236
Special Events	21,571	840			\$ 5,991	16,420			16,420
Non-profit	8,751	178,977	186,650			1,078			1,078
Total	<u>\$ 58,291</u>	<u>\$ 187,080</u>	<u>\$ 192,235</u>	<u>\$ 5,991</u>	<u>\$ 5,991</u>	<u>\$ 53,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,136</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, 2021

Coventry Oak Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 25,736	\$ 6,514	\$ 10,944		\$ 86	\$ 21,220			\$ 21,220
Instruction	13,901	2,472	1,992		895	13,486			13,486
Special Events	1,561	550			164	1,947			1,947
Non-profit			1,145	1,145					
Total	<u>\$ 41,198</u>	<u>\$ 9,536</u>	<u>\$ 14,081</u>	<u>\$ 1,145</u>	<u>\$ 1,145</u>	<u>\$ 36,653</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,653</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, 2021

Deep Springs Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 1,664	\$ 2,789	\$ 3,282			\$ 1,171			\$ 1,171
Instruction	4,841	10	1,962			2,889			2,889
Accommodation	2,791	80				2,871			2,871
Miscellaneous	1,059	1,441	1,380			1,120			1,120
Total	<u>\$ 10,355</u>	<u>\$ 4,320</u>	<u>\$ 6,624</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,051</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, 2021

Dixie Magnet

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 18,306	\$ 3,441	\$ 4,478	\$ 25	\$ 4,777	\$ 12,517			\$ 12,517
Instruction	5,759	138,839	138,669		644	5,285	\$ 39,360		44,645
Non-profit			6,106	6,106					
Miscellaneous	<u>710</u>				<u>710</u>		<u>420</u>		<u>420</u>
Total	<u>\$ 24,775</u>	<u>\$ 142,280</u>	<u>\$ 149,253</u>	<u>\$ 6,131</u>	<u>\$ 6,131</u>	<u>\$ 17,802</u>	<u>\$ 39,780</u>	<u>\$ -</u>	<u>\$ 57,582</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, 2021

Garden Springs Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 10,922	\$ 3,311	\$ 788			\$ 13,445			\$ 13,445
Instruction	19,582	123	3,807			15,898			15,898
Accommodation	1,590		1,244			346			346
Special Events	366		(90)			456			456
Non-profit	797	328	335			790			790
Miscellaneous	377	134,029	134,029			377			377
Total	<u>\$ 33,634</u>	<u>\$ 137,791</u>	<u>\$ 140,113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,312</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,312</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, 2021

Garrett Morgan Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 15,724	\$ 626	\$ 443		\$ 2,101	\$ 13,806			\$ 13,806
Instruction	56,232	1,550	4,402		9,900	43,480			43,480
Accommodation	2,091		388			1,703			1,703
Special Events	10,729		594	\$ 25	3,025	7,135			7,135
Non-Profit	(1)		15,000	15,001					
Total	<u>\$ 84,775</u>	<u>\$ 2,176</u>	<u>\$ 20,827</u>	<u>\$ 15,026</u>	<u>\$ 15,026</u>	<u>\$ 66,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,124</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, 2021

Glendover Elementary School

Accounts:	Cash Balances	Receipts	Disbursements	(Interfund Transfers)		Cash Balances	Accounts Receivable	Accounts Payable	Due to Student Groups
	July 1, 2020			To	From	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
General	\$ 22,256	\$ 2,931	\$ 3,070			\$ 22,117	\$ 760		\$ 22,877
Instruction	1,764	670	115	\$ 395		2,714			2,714
Accommodation	6,720	140			\$ 3,547	3,313			3,313
Miscellaneous	144	295			439				
Non-Profit			3,591	3,591					
Total	<u>\$ 30,884</u>	<u>\$ 4,036</u>	<u>\$ 6,776</u>	<u>\$ 3,986</u>	<u>\$ 3,986</u>	<u>\$ 28,144</u>	<u>\$ 760</u>	<u>\$ -</u>	<u>\$ 28,904</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, 2021

Harrison Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 6,410	\$ 6,864	\$ 7,313	\$ 512	\$ 5,066	\$ 1,407			\$ 1,407
Instruction	2,134	8,000	832		3,087	6,215			6,215
Accommodation	4,036		1,506		423	2,107			2,107
Special Events	1,470		22		685	763			763
Miscellaneous	4,461	1,910	10,965	9,387	638	4,155			4,155
Total	<u>\$ 18,511</u>	<u>\$ 16,774</u>	<u>\$ 20,638</u>	<u>\$ 9,899</u>	<u>\$ 9,899</u>	<u>\$ 14,647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,647</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, 2021

James Lane Allen Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 8,475	\$ 304	\$ 424			\$ 8,355			\$ 8,355
Instruction	15,586	550	1,006			15,130			15,130
Accommodation	3,718	518	1,554			2,682			2,682
Special Events	1,090					1,090			1,090
Total	<u>\$ 28,869</u>	<u>\$ 1,372</u>	<u>\$ 2,984</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,257</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,257</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, 2021

Julius Marks Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 32,016	\$ 1,047	\$ 2,446	\$ 1,874		\$ 32,491			\$ 32,491
Instruction	18,487	2,400	1,268		\$ 1,874	17,745			17,745
Accommodation	2,690					2,690			2,690
Special Events	3,641	219	3,860				\$ 800		800
Total	<u>\$ 56,834</u>	<u>\$ 3,666</u>	<u>\$ 7,574</u>	<u>\$ 1,874</u>	<u>\$ 1,874</u>	<u>\$ 52,926</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ 53,726</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, 2021

Lansdowne Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 24,714	\$ 1,414	\$ 4,482	\$ 1,554	\$ 1,087	\$ 22,113			\$ 22,113
Instruction	4,658	2,148	1,505		67	5,234			5,234
Miscellaneous		420			400	20			20
Total	<u>\$ 29,372</u>	<u>\$ 3,982</u>	<u>\$ 5,987</u>	<u>\$ 1,554</u>	<u>\$ 1,554</u>	<u>\$ 27,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,367</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, 2021

Liberty Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 22,182	\$ 7,342	\$ 852	\$ 100		\$ 28,772			\$ 28,772
Instruction	17,178	20,225	597		\$ 18,834	17,972			17,972
Accommodation	607					607			607
Special Events	<u>3,610</u>	<u>120,668</u>	<u>142,547</u>	<u>42,234</u>	<u>23,500</u>	<u>465</u>			<u>465</u>
Total	<u>\$ 43,577</u>	<u>\$ 148,235</u>	<u>\$ 143,996</u>	<u>\$ 42,334</u>	<u>\$ 42,334</u>	<u>\$ 47,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,816</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, 2021

Locust Trace AgriScience Farm

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 10,082	\$ 12,593	\$ 1,116		\$ 11,403	\$ 10,156			\$ 10,156
Instruction	44,633	55,568	15,432		10,755	74,014			74,014
Nonprofit			22,158	\$ 22,158					
Total	<u>\$ 54,715</u>	<u>\$ 68,161</u>	<u>\$ 38,706</u>	<u>\$ 22,158</u>	<u>\$ 22,158</u>	<u>\$ 84,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,170</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, 2021

Mary Todd Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 3,366	\$ 2,175	\$ 2,168			\$ 3,373	\$ 400		\$ 3,773
Instruction	5,167	5,967	6,164			4,970			4,970
Special Events	1,903	1,162				3,065			3,065
Total	<u>\$ 10,436</u>	<u>\$ 9,304</u>	<u>\$ 8,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,408</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 11,808</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, 2021

Maxwell Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 48,389	\$ 2,873	\$ 18,353	\$ 1,421	\$ 9,056	\$ 25,274	\$ 650		\$ 25,924
Instruction	10,357	739	3,549	1,700	1,303	7,944			7,944
Special Events	749				749				
Non-profit			7,969	7,987		18			
Total	<u>\$ 59,495</u>	<u>\$ 3,612</u>	<u>\$ 29,871</u>	<u>\$ 11,108</u>	<u>\$ 11,108</u>	<u>\$ 33,236</u>	<u>\$ 650</u>	<u>\$ -</u>	<u>\$ 33,868</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, 2021

Meadowthorpe Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 4,875	\$ 2,315	\$ 1,673			\$ 5,517			\$ 5,517
Instruction	16,769	200	2,174			14,795			14,795
Special Events	13,858	744	6,160			8,442			8,442
Total	<u>\$ 35,502</u>	<u>\$ 3,259</u>	<u>\$ 10,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,754</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,754</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, 2021

Northern Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 11,636	\$ 1,570	\$ 6,424			\$ 6,782			\$ 6,782
Instruction	5,845					5,845			5,845
Accommodation	2,547	1,144	387			3,304			3,304
Special Events	<u>4,859</u>					<u>4,859</u>			<u>4,859</u>
Total	<u>\$ 24,887</u>	<u>\$ 2,714</u>	<u>\$ 6,811</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,790</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, 2021

Picadome Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 14,516	\$ 7,187	\$ 1,328		\$ 471	\$ 19,904			\$ 19,904
Instruction	3,194	10	1,363			1,841			1,841
Special Events	2,582		1,565		528	489			489
Non-profit			999	\$ 999					
Total	<u>\$ 20,292</u>	<u>\$ 7,197</u>	<u>\$ 5,255</u>	<u>\$ 999</u>	<u>\$ 999</u>	<u>\$ 22,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,234</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, 2021

Rosa Parks Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 3,816	\$ 1,990	\$ 1,298	\$ 2,860		\$ 7,368			\$ 7,368
Instruction	13,617	10,397	9,411		\$ 2,814	11,789			11,789
Special Events	47,450		756		46	46,648			46,648
Total	<u>\$ 64,883</u>	<u>\$ 12,387</u>	<u>\$ 11,465</u>	<u>\$ 2,860</u>	<u>\$ 2,860</u>	<u>\$ 65,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,805</u>

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

Fayette County School District

Year Ended June 30, 2021

Russell Cave Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 5,445	\$ 99	\$ 83	\$ 293		\$ 5,754			\$ 5,754
Instruction	5,885	753	1,524		\$ 12	5,102			5,102
Special Events	1,659	281	844		281	815			815
Total	<u>\$ 12,989</u>	<u>\$ 1,133</u>	<u>\$ 2,451</u>	<u>\$ 293</u>	<u>\$ 293</u>	<u>\$ 11,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,671</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, 2021

Sandersville Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 10,685	\$ 1,131	\$ 4,309	\$ 3,274		\$ 10,781	\$ 75		\$ 10,856
Instruction	18,353	3,148	885		\$ 3,274	17,342	544		17,886
Special Events	4,703					4,703			4,703
Non-profit	179					179			179
Total	<u>\$ 33,920</u>	<u>\$ 4,279</u>	<u>\$ 5,194</u>	<u>\$ 3,274</u>	<u>\$ 3,274</u>	<u>\$ 33,005</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 33,624</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, 2021

Southern Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 10,716	\$ 469	\$ 1,072	\$ 1,609	\$ 1,829	\$ 9,893			\$ 9,893
Instruction	3,626	61	(2,951)	3,000	3,118	6,520			6,520
Special Events	8,555		2,666			5,889			5,889
Non-profit		86,000	86,220	338		118			
Total	<u>\$ 22,897</u>	<u>\$ 86,530</u>	<u>\$ 87,007</u>	<u>\$ 4,947</u>	<u>\$ 4,947</u>	<u>\$ 22,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,302</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, 2021

Squires Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 26,567	\$ 1,119	\$ 992		\$ 2,948	\$ 23,746			\$ 23,746
Instruction	13,247	4,697	2,428		540	14,976			14,976
Non-profit	2,488	75,204	81,180	\$ 3,488					
Total	<u>\$ 42,302</u>	<u>\$ 81,020</u>	<u>\$ 84,600</u>	<u>\$ 3,488</u>	<u>\$ 3,488</u>	<u>\$ 38,722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,722</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, 2021

STEAM Academy

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 13,734	\$ 4,782	\$ 1,830		\$ 3,658	\$ 13,028			\$ 13,028
Instruction	9,599	2,344	738		1,395	9,810			9,810
Accommodation	4,228	4,914	1,910			7,232			7,232
Non-profit	864	1,731	7,648	\$ 5,053					
Total	<u>\$ 28,425</u>	<u>\$ 13,771</u>	<u>\$ 12,126</u>	<u>\$ 5,053</u>	<u>\$ 5,053</u>	<u>\$ 30,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,070</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, 2021

Stonewall Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 11,948	\$ 1,470	\$ 1,387	\$ 47	\$ 47	\$ 12,031			\$ 12,031
Instruction	836	140	258			718			718
Accommodation	37,169	218	5,188		43	32,156			32,156
Non-profit			43	43					
Total	<u>\$ 49,953</u>	<u>\$ 1,828</u>	<u>\$ 6,876</u>	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 44,905</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,905</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, 2021

Tates Creek Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 8,541	\$ 1,327	\$ 1,784		\$ 601	\$ 7,483	\$ 311		\$ 7,794
Instruction	5,060	971	290		292	5,449			5,449
Accommodation	497	1,275			367	1,405			1,405
Non-profit		15,870	17,130	\$ 1,260					
Total	<u>\$ 14,098</u>	<u>\$ 19,443</u>	<u>\$ 19,204</u>	<u>\$ 1,260</u>	<u>\$ 1,260</u>	<u>\$ 14,337</u>	<u>\$ 311</u>	<u>\$ -</u>	<u>\$ 14,648</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, 2021

Veterans Park Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 3,057	\$ 712	\$ 3,237	\$ 400		\$ 932			\$ 932
Instruction	11,325	14,575	12,871		\$ 3,020	10,009			10,009
Non-profit		32,322	34,942	8,620	6,000				
Total	<u>\$ 14,382</u>	<u>\$ 47,609</u>	<u>\$ 51,050</u>	<u>\$ 9,020</u>	<u>\$ 9,020</u>	<u>\$ 10,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,941</u>

See Independent Auditors' Report

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

Fayette County School District

Year Ended June 30, 2021

Wellington Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 8,583	\$ 22,476	\$ 5,379	\$ 3,500	\$ 9,416	\$ 19,764	\$ 60		\$ 19,824
Instruction	5,449		171			5,278			5,278
Accommodation	4,906	1,675				6,581			6,581
Non-profit	936	182,545	189,177	10,150	4,234	220	39,000		39,220
Total	<u>\$ 19,874</u>	<u>\$ 206,696</u>	<u>\$ 194,727</u>	<u>\$ 13,650</u>	<u>\$ 13,650</u>	<u>\$ 31,843</u>	<u>\$ 39,060</u>	<u>\$ -</u>	<u>\$ 70,903</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, 2021

William Wells Brown Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 7,843	\$ 7,245	\$ 3,724		\$ 2,649	\$ 8,715	\$ 846	\$ 183	\$ 9,378
Instruction	1,881	192	59	\$ 650		2,664			2,664
Accommodation	4,863	300	468	40		4,735			4,735
Non-profit	14		1,973	1,973	14				
Special Events	165					165			165
Total	<u>\$ 14,766</u>	<u>\$ 7,737</u>	<u>\$ 6,224</u>	<u>\$ 2,663</u>	<u>\$ 2,663</u>	<u>\$ 16,279</u>	<u>\$ 846</u>	<u>\$ 183</u>	<u>\$ 16,942</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, 2021

Yates Elementary School

	Cash Balances July 1, 2020	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2021	Accounts Receivable June 30, 2021	Accounts Payable June 30, 2021	Due to Student Groups June 30, 2021
				To	From				
Accounts:									
General	\$ 7,228	\$ 3,472	\$ 2,464		\$ 889	\$ 7,347			\$ 7,347
Instruction	11,659		85		25	11,549			11,549
Accommodation	4,069	751	613	\$ 914		5,121			5,121
Total	<u>\$ 22,956</u>	<u>\$ 4,223</u>	<u>\$ 3,162</u>	<u>\$ 914</u>	<u>\$ 914</u>	<u>\$ 24,017</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,017</u>

See Independent Auditors' Report

Report Required by *Government Auditing Standards*

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



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

Members of the Board
Fayette County School District
Lexington, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined balance sheet of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2021, the combined statement of revenues, expenditures and changes in fund balances and due to student groups and the related notes to the combined financial statements, which collectively comprise the Activity Funds' basic financial statement and have issued our report thereon dated November 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the 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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Strothman and Company

Louisville, Kentucky
November 15, 2021