

Financial Statements and  
Related Information

2020

**Fayette County School District  
School Activity Funds**

June 30, 2020



Financial Statements and  
Related Information

**Fayette County School District  
School Activity Funds**

June 30, 2020

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

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## **Independent Auditors' Report**

Members of the Board  
Fayette County School District  
Lexington, Kentucky

### **Report on Financial Statement**

We have audited the accompanying combined statement of fiduciary net position of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2020, and the related notes to the combined statement of fiduciary net position, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement 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 the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 statement.

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 combined statement of fiduciary net position referred to above presents fairly, in all material respects, the financial position of the Activity Funds of the District as of June 30, 2020 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 combined statement of fiduciary net position. 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 statement, and other knowledge we obtained during our audit of the financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined statement of fiduciary net position taken as a whole. The combined information and supplementary information listed in the preceding table of contents on pages 8 through 86 is presented for purposes of additional analysis and is not a required part of the financial statement 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 statement. Such information has been subjected to the auditing procedures applied in our audit of the financial statement 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 statement itself, 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 January 13, 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.



Louisville, Kentucky  
January 13, 2021

## Management's Discussion and Analysis

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

June 30, 2020

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, 2020. Please read it in conjunction with the Activity Funds' combined statement of fiduciary net position 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 statement of fiduciary net position, 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 agency funds in accordance with Governmental Accounting Standards Board Opinion No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and related standards.

#### **Financial Highlights**

Total assets of all Activity Funds amounted to \$4,535,551 at June 30, 2020, compared to \$4,084,202 of total assets in the prior year, which reflects an increase of \$451,349. At June 30, 2020, total assets consist of primarily of cash totaling \$4,374,112, compared to June 30, 2019 which reflected cash and temporary cash investments of \$3,927,851. This increase in cash and temporary cash investments was primarily due to the excess of cash receipts over cash disbursements by approximately \$446,261 during the fiscal year ended June 30, 2020. Total liabilities of all Activity Funds amounted to \$4,535,551 at June 30, 2020, compared to total liabilities of \$4,084,202 in the prior year.

The schools generate receipts for the Activity Funds primarily from athletic event admissions, fund raising projects and donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$11,660,418 during the fiscal year ended June 30, 2020 compared to \$12,894,795 of cash receipts in the prior year, which reflects a decrease of \$1,234,377. Disbursements by the Activity Funds amounted to \$11,214,157 and \$12,681,561 during the fiscal years ended June 30, 2020 and 2019, 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, 2020

**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 Rodney Jackson, Director of Financial Services (859) 381-4141, John White, Chief Financial Officer (859) 381-4165 or by mail at 1126 Russell Cave Road, Lexington, Kentucky 40505.

Combined Statement of Fiduciary Net Position

**Fayette County School District  
School Activity Funds**

June 30, 2020

**Assets**

Cash	\$ 4,417,759
Accounts receivable	139,110
Inventory	<u>23,329</u>

**Total Assets** \$ 4,580,198

**Liabilities**

Accounts payable	\$ 119,225
Due to student groups	<u>4,460,973</u>

**Total Liabilities** \$ 4,580,198

See Notes to the Combined Statement of Fiduciary Net Position

Notes to Combined Statement of Fiduciary Net Position

**Fayette County School District  
School Activity Funds**

June 30, 2020

**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 combined statement of fiduciary net position 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. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and related standards.

The Activity Funds are fiduciary/agency funds of the District. For financial purposes, the accounting treatment applied to a fund is determined by its measurement focus. All fiduciary/agency funds are accounted for by using the economic resources measurement focus and the accrual method of accounting.

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 January 13, 2021, the date the financial statement was available to be issued.

**Fayette County School District  
School Activity Funds**

June 30, 2020

**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.

## Combined Information

Combined Statement of Receipts, Disbursements and Fund Balances

**Fayette County School District  
School Activity Funds**

Year Ended June 30, 2020

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 920,784	\$ 1,244,108	\$ 764,515	\$ 75,301	\$ 417,344	\$ 1,058,334	\$ 23,836	\$ 15,603	\$ 1,066,567
Instruction	1,167,204	2,518,494	2,361,779	222,572	231,735	1,314,756	7,360	17,279	1,304,837
Accommodation	614,356	1,374,342	1,274,670	66,498	102,424	678,102	28,962	6,468	700,596
Special Events	265,016	1,509,557	1,412,947	34,588	88,896	307,318	12,794	1,130	318,982
Athletics	713,040	1,841,083	1,810,523	213,722	236,034	721,288	28,139	78,607	670,820
Non-profit	9,802	2,681,247	3,189,545	707,739	170,814	38,429	31,534		69,963
Miscellaneous	281,296	491,587	400,178	12,078	85,251	299,532	6,485	138	305,879
<b>Total</b>	<b>\$ 3,971,498</b>	<b>\$ 11,660,418</b>	<b>\$ 11,214,157</b>	<b>\$ 1,332,498</b>	<b>\$ 1,332,498</b>	<b>\$ 4,417,759</b>	<b>\$ 139,110</b>	<b>\$ 119,225</b>	<b>\$ 4,437,644</b>

See Independent Auditors' Report

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

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Bryan Station High School

	Cash Balances July 1, 2019		Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
	To	From			To	From				
<b>Accounts:</b>										
<b>General:</b>										
General	\$ 13,333	\$ 23,850	\$ 20,981		\$ 4,540	\$ 11,662			\$	11,662
Parking Fees	160	210			160	210				210
Interest	3,814	2,547			3,479	2,882				2,882
Energy Award/e=Use2	1,846	2,008	3,434			420				420
Locker Fees	70	15			85					
Spanish IMM HS 12-13	5,340	494	2,147		204	3,891				3,891
	24,563	29,124	26,562	204	8,264	19,065				19,065
<b>Instruction:</b>										
VPA	438	800	760			478				478
IT Academy	85	500	41			544				544
Station Arts	348	907	690	2,000		2,565				2,565
STLP	1,791	667	633			1,825				1,825
Technology Dept.	943	110	500			553				553
Dance Class	170					170				170
Counseling	7,620	25,518	22,964			10,174				10,174
School Pic/Yearbook	260	1,343	848			755				755
Drama	10,291	5,451	6,576			9,166				9,166
English	269					269				269
Educator's Rising	912	4,667	772			4,807				4,807
Allied Medical Academy	106	288	178			216				216
HOSA-Health Occupation	35	2,061	1,878			218				218
Art McGill	2,726	2,207	1,414			3,519				3,519
Picture Fundraiser	150	50				200				200
Library	2,322	898				3,220				3,220
Piano/Keyboarding	1,256	629	511			1,374				1,374
FCS/Life Skills-Baker	1,176	828	1,922		961	1,043				1,043
Art - A.Davis	381					381				381
Art - Brice	95	1,377	1,159			313				313
Band	582	1,316	1,799			99				99
Chorus	1,944	10,166	8,507			3,603				3,603
Culinary Arts Fuqua	918	475	2,173		2,250	1,470				1,470
Orchestra	996	36,869	34,426			3,439				3,439
Technology Student Asso	1,527	3,260	2,356			2,431				2,431
Music - Guitar	574	2,745	2,565			754				754
Schenstrup - Art	937	553	291			1,199				1,199
Station Studios	12	1,285				1,297				1,297
Health & PE	20					20				20
YClub/KUNA	161	2,897	2,940			118				118
Defender Café-Fuqua	954	1,732	1,930			756				756

Continued



Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Bryan Station High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
FCCLA	1,963	60	839	250		1,434			1,434
Science	2,195	886	650			2,431			2,431
Social Studies	2,806				204	2,806			2,806
Spanish	233					29			29
Spec.Educ.	133	2	73			62			62
Beta Club	166	708	956	82		266			266
FBLA Club	3	2,213	1,970	20		1,145			1,145
National Honor Society	680	921	456			76			76
National Art Honor Society	76					72			72
Menc Tri-M	2	70							
Coffee Cart	589	671	508			752			752
	48,845	115,130	103,285	5,563	204	66,049			66,049
<b>Accommodation:</b>									
Badges		3,534				3,534			3,534
Building/Memorials	177					177			177
Latin Dance Club	18	182	140			60			60
YSC	128					128			128
Intervention	1,115	1	1,000			116			116
G & G Diva Dance Club		250				250			250
Dance Blue	448	3,512	3,500			460			460
JAG	591		312			279			279
Junior Class	3,890		304			3,586			3,586
Student Rewards	1,314		552			762			762
Project Transition	5,370					5,370			5,370
R.O.T.C.	14,238	14,628	22,133			6,733			6,733
Spanish Honor Society	1,191	490	158			1,523			1,523
Student Council	374					374			374
Black Lives Matter	186				186				
GSA Gender Sexuality Alli		322	17	186		491			491
Anime Club	117		50			67			67
Debate Team	34	1,329	1,044			319			319
ACT Club	50					50			50
Medical Academy	7	40				47			47
Freshman Academy	334	866	1,105		94	1			1
Engineering Academy	105	88	174			19			19
Leadership Academy	315	3,955	3,226	158		1,202			1,202
	30,002	29,197	33,715	344	280	25,548			25,548

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Bryan Station High School

	Cash Balances		Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
	July 1, 2019				To	From				
<b>Special Events:</b>										
Pepsi-Students	197		68	70			195			195
Pepsi-Staff	218		932	1,145			5			5
	415		1,000	1,215			200			200
<b>Athletics:</b>										
Athletic Fund	4,503		9,838	8,203	1,830		7,968			7,968
Start Up Cash			1,480	1,500	20					
Insurance/Drug Testing			550	10,100	9,550					
Baseball	325		1,272	1,597						
Boys' Basketball	73		31,114	26,554	4,003		630			630
Girls' Basketball	436		13,369	10,136	2,548		1,121			1,121
Cheer Squad			2,124	316	824		984			984
Dance Team	1,030		1,453	3,162	679					
Cross Country	804		25	787						
Boys La Crosse	15		4,000	7,025	3,067		57			57
Girls La Crosse			3,067							
Football	329		18,709	16,738	3,067		450			450
Golf	324		4,228	3,790	1,850		637			637
Bowling	4,184		1,813	3,946	1,025		3,076			3,076
Boys' Soccer	541		5,649	3,273	800		2,117			2,117
Girls' Soccer	5,753		2,048	5,717	283		2,367			2,367
Softball	4,812		9,214	2,809	3,633		5,636			5,636
Swim/Dive Teams	1,622		835	8,959	2,826		4,703			4,703
Tennis	179		86	1,969	955					
Track	2,859		910	2,242	183		520			520
Bass Club	709		28,893	420	100		1,299			1,299
Volleyball	11,431		3,987	31,858	183		8,649			8,649
Wrestling	1,080		233	5,497	431		1			1
Esports	4,800		6,970	96	82		55			55
Archery	600			4,489	425		6,856			6,856
Sp. Olympics Team	381			595	5					
Sports Medicine				4,114	5,000		1,267			1,267
	46,790		151,867	165,892	29,582	13,954	48,393			48,393
<b>Non-profit:</b>										
Instructional Fees			17,935	927	17,008					
Sweep Boe			3,000	22,883	19,883					
FCPS Athletics			20,000		20,000					
Arbitrpay			866	5,000	4,134					
			41,801	28,810	24,017					
<b>Total</b>	<b>\$ 150,615</b>		<b>\$ 368,119</b>	<b>\$ 359,479</b>	<b>\$ 59,710</b>	<b>\$ 59,710</b>	<b>\$ 159,255</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,255</b>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Eastside Center for Applied Technology

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 40,793	\$ 18,110	\$ 6,603	\$ 3,511	\$ 48,789			\$ 48,789	
Accommodation	39,792	12,784	8,133	3,221	45,244			45,244	
Miscellaneous			2,710	2,710					
Total	\$ 80,585	\$ 30,894	\$ 17,446	\$ 5,931	\$ 94,033	\$ -	\$ -	\$ 94,033	

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Frederick Douglass High School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
<b>General:</b>									
Cash Banks	\$ 11,419	\$ 317	\$ 3,624	\$ 766		\$ 8,878			\$ 8,878
Parking Passes	40	4,936	5,000	64					
Student ID Badges	211	2,925	2,965		\$ 14	186			186
Cabinet Checks	225	1,495	1,506			149			149
Chromebok Damage Fees	180	265	76			445			445
Chromebok Purchases	2,217	724	2,791			150			150
Interest Income	3,301	3,095	1,694	810	3,303	3,093			3,093
Freshman Academy	1,392	600	1,694	19		1,108			1,108
Professional Academy		11	30						
Health Academy	363	50	187			226			226
Technology Academy	1,066		547	39		519			519
Staff Vending	168	1,046	1,253						
Student Vending	10					10			10
E=USE	1,603	688	909			1,382			1,382
AdvanceKY	3,599	70	1,169			2,500			2,500
School Store	458	1,487	910		50	985			985
	26,252	17,709	22,661	1,698	3,367	19,631			19,631
<b>Instruction:</b>									
Library	1,083	126	821			388			388
Bio Med	74	2,007	2,314	400		167			167
Art	3,324	1,327	7,427	5,716		2,940			2,940
Facon	291			30		321			321
Math	527			355		882			882
Science	2,491	1,953	1,303	261		3,402			3,402
Chorus	566	4,244	4,165	300		945			945
Drama	605	7,188	6,827	300		446			446
PE/Health	1,340	1,985	4,177	900	520	48			48
Social Studies	2,820		1,323	1,190		2,687			2,687
English	1,650		216	1,540		2,974			2,974
EBC	90					90			90
Band	2,168	2,614	4,404	225		603			603
Orchestra	1,112	7,418	6,156	225		2,599			2,599
YSC	562		150			412			412
Business	175			35		210			210
World Languages	1,492	3,610	3,413	1,650		3,339		208	3,131
Pearl Girls	419		300			119			119

Continued



Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Frederick Douglass High School

	Cash Balances		Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
	July 1, 2019	June 30, 2020			To	From				
Bass Fishing	339	8,147	3,386			5,100			5,100	
Lacrosse - Boys	1,133	608	655			1,841			1,841	
Boys Basketball		15,610	16,313		702	(1,405)			(1,405)	
Boys Soccer	1,664	13,878	15,123			3,131			3,131	
Girls Soccer	1,567	11,992	10,777			3,567			3,567	
Girls Basketball	3,188	8,647	10,465		1,370		7,750		7,750	
Golf		25	198			77			77	
Track	8,879	215	7,961		52	1,081			1,081	
Volleyball	2,020	5,253	4,653			5,120			5,120	
Cross Country	162	1,234	1,037			1,057		1,394	1,663	
Wrestling	126	2,522	2,870				2,000			
Archery	1,834	19,894	15,494			6,708		730	5,978	
Swimming/Divng		1,626	6,626							
Tennis	120	339	239			220			220	
Girls Lacrosse Tournament	300		9,129		4,222	300			300	
Softball Region Tourm		13,351								
Boys Lacrosse Tournament	755		3,112		755				2,142	
Athletic Trainer	254		754			2,142			1,512	
Title X District Funds	5,025		4,025		2,759	1,512			656	
Athletic Drug Testing	3,393	1,288	4,025			656				
Athletic Insurance	4,125	5,813	12,450							
	75,470	251,110	267,006		39,542	54,563	14,750	2,124	67,189	
<b>Non-profit:</b>										
Fees		91,388	67,501		14,262	9,625			9,625	
Sweep BOE		209	859							
Arbitrpay			6,000							
		91,597	74,360		14,262	9,625			9,625	
<b>Total</b>	<b>\$ 150,040</b>	<b>\$ 484,312</b>	<b>\$ 494,639</b>	<b>\$ 57,691</b>	<b>\$ 57,691</b>	<b>\$ 139,713</b>	<b>\$ 14,750</b>	<b>\$ 2,582</b>	<b>\$ 151,881</b>	

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Henry Clay High School

	Cash Balances July 1, 2019		Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020	
	\$		\$		\$		To	From					
<b>General:</b>													
General	1,742	\$	349	\$	2,631	\$	14,365	\$	13,825		240	\$	13,585
Interest	8,678		7,684		1,500		2,000	16,362	1,710				1,710
T Duke Scholarship	210		1,000		125				25				25
Pepsi Comm-Students	150				45				5,013	78			5,091
Pepsi Comm-Faculty	3,742		1,316						33				33
Student Vending	33								9,072		2,967		6,105
Parking	4,898		10,000		3,600			2,226	829	100			929
Contingency	786		544		452			49					
	20,239		20,893		8,353		16,365	18,637	30,507	178	3,207		27,478
<b>Instruction:</b>													
Art	79							79					
Art KJ	2,748		4,150		1,983			1,786	3,129				3,129
Art EB	1,059		1,605		867			1,240	557				557
Art AC	1,322		1,265		2,128		79		538				538
A P History	54								54				54
Band	87		1,728		1,798				17				17
Business	213		102						315				315
Graphics Comm	333		390		186				537				537
Guidance	841		1,138		1,605		164		538				538
English	883		75					75	883				883
Chorus	590		4,178		2,539				2,229				2,229
FCS-DW	10,175		609		147				10,637				10,637
FCS-R	4,395		1,493		892				4,996				4,996
Orch Inst	1,072		828		988				987				987
Science Electives	2,606		290		43				2,853				2,853
Special Education	1,284		495		342				1,437				1,437
P E Instructions	5,871		1,490		4,948				2,413		1,675		2,413
ROTC			1,038		738				300				300
Get Kids Fit	3,546		2,337		2,218				3,665				3,665
Drama	1,727		1,661		1,955			790	643				643
Math Dept			7,898		7,947		49						
Chemistry	2,320		1,479		1,381				2,418				2,418
Digital Photography-KJ	1,439		390		166				423				423
Intro to Physics			146		50		105	1,240	201				201
Lost Damage Books	1,226		50						1,276				1,276
PSAT	3,356		2,966		1,598			164	4,560				4,560
FCS- MW	2,450		1,347						3,797				3,797
AP WL	890		1,220		459			364	1,287				1,287
Anatomy	1,212		420						1,632				1,632
AP-English	2,305							400	1,905				1,905
A P Funds	15,772		2,868		7,575			3,200	7,865				7,865
Art-C Riley	2,788		2,460		4,663				585				585

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Henry Clay High School

	Cash Balances		Receipts		Disbursements		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances	
	July 1, 2019	June 30, 2020					To	From	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
MSD	439	200			200				239						239	
Guitar	391	357	480						514						514	
Art-KS	1,782	2,316	1,048						514						514	
AP Art History	3,050	24,822	22,244			1,528			2,000				2,000			
Library	1,714	337							2,051						2,051	
FCEA	126								126						126	
Biology	899	249	705						1,355						1,355	
PBIS	1,355	467					80		808						808	
Physics	2,014	1,364	545				105		1,090						1,090	
Radio/TV Prod	70								70						70	
Speech	14								14						14	
Robotics	258	95	2,740				2,600		303						303	
Technology	1,094								1,094						1,094	
AAAPL Testing		730	2,320						1,590						1,590	
Student Badges	599	241	544				567		335						335	
Yearbook	27,910	4,182	1,546						25,274						25,274	
	114,358	82,239	78,625			2,000	12,690		100,054				3,675		96,379	
<b>Accommodation:</b>																
Accommodations			1,191			150			150						150	
Academic Team	224	750	4,574						665						665	
Beta Club	1,845							2,970	3,449						3,449	
Art Club	10								10						10	
Coed-Y	983	20,381	18,356			2,970			1,928						1,928	
College Night Affair	2,601	7,332	6,970						2,239						2,239	
Dance Blue	1,114	8,705	7,439			250			98						98	
Dance Team	399	40	550				700		209						209	
Debate	3,594	30,632	31,813						4,775						4,775	
E=USE	2,144	575	150						1,719						1,719	
FCA		200	310			200			310							
FBLA Club	179		260						439						439	
FCCLA	945								945						945	
French Honor Society	40								40						40	
French Club	2								2						2	
Freshman Civics	1,044	4,065	3,590			1,926			2,495						2,495	
Future Ed of Amer	32						32									
Academy	2,545	1,371	1,660						2,834						2,834	
Go Green	1,686	160							1,846			50			1,896	
Hall of Fame	3						3									
Harambee	3,162	1,260	280						2,182						2,182	
History Club	501	123							378						378	
Inter Club	397								397						397	
HCHS b Lacrosse Club	1,384	551	15,245				16,078									
Junior Class	112								112						112	

Continued



Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Henry Clay High School

	Cash Balances		Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
	July 1, 2019				To	From						
Junior Classical League	236								236			236
HCHS g Lacrosse Club	2,576	4,966							4,253			4,253
Key Club	474	11,963	8,184			7,542			15			15
Latino Club	15								1,996			1,996
Scholarship	3,596	16,315	17,915						6,589			6,589
Model UN	11,313	49,089	53,813						1,737	60		1,677
Nat Honor Soc	482	1,255							98			98
Outdoor Club	224	640	766						358			358
Psychology Club	358	4,038	999		2,600				6,289			6,289
Robotics Club	650								66			66
Science Club	66								5,277			5,277
Scholarship-A D Blac	5,277								14,929			14,929
Scholarships	15,429		500						20,821			20,821
Senior Class	9,217	11,950	346						2			2
Sources of Strength			80						345			345
Spirit Club	345								97			97
Spanish Club	417		320						312			312
S.T.A.M.P.	356	1,051	1,095						4,966			4,966
Student Council	3,945	3,016	1,227			768			15			15
TSA	15								24			24
Special Olympics	24								34			34
St. Youth SVC	434	610	1,010						13			13
Blue Diamonds	237	718	942						216			216
World Club	216								95,910	50	60	95,900
	80,848	198,159	163,182		8,178	28,093						
<b>Athletics:</b>												
Athletics	19,529		11,242						2,740			2,740
Archery	5,786	18,238	13,254			5,547			8,595			8,595
Athletic Wall of Fame	639					2,175			639			639
Bass Fishing		100							100			100
Bowling	734	347	179			351			551			551
B Basketball	6,986	15,291	14,407			4,015			3,855			3,855
G Basketball	2,589	6,630	6,901			2,068			250			250
Baseball	2,662	14,946	690			14,358			2,560			2,560
Cheerleading	722	3,549	1,764			1,050			1,457			1,457
Cross Country	3,281	7,945	7,714			2,000			1,512			1,512
Football	7,701	31,334	33,840			3,100			2,095			2,095
Gate Receipts	22,766	58,695	14,089			18,462			48,910	1,000	765	49,145
B Golf	265	1,050	1,005			310			250			250
G Golf	160	1,348	908			350			22,840		5,111	17,729
Drug Testing/Insurance	5,408	2,800	20,478		35,110							

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Henry Clay High School

	Cash Balances July 1, 2019	Receipts	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
			To	From				
Intramurals	525				525			525
B Soccer	7,741	17,876	1,268		3,360			3,360
G Soccer	1,748	11,326	1,400		1,993			1,993
Softball	693	1,315		2,550	121			121
Swimming	861		2,450		544			544
B Tennis	1,097	500		650	572			572
G Tennis	1,071	1,000		1,522	174			174
Middle School Track	1,192				762			762
Track	6,339	6,451		1,685	2,290	3,176		5,466
Athletic Trips	457				457			457
Tournament	10,198	10,830		2,500	7,958			7,958
Volleyball		13,623		1,400	1,826			1,826
Wrestling	967	4,200		10	1,414			1,414
Athletic Training	2,904	25			2,931			2,931
Title IX	9,647	3,780		460	10,126			10,126
Esports	1,343	1,343		775	529			529
Girls Lacrosse	1,042	1,042		1,943	2,985			2,985
Boys Lacrosse		143		30	173			173
	124,668	235,727	47,543	64,996	135,094	4,176	5,876	133,394
<b>Non-profit:</b>								
Instructional Fees		30,263		29,734	380			380
Fee Waivers						6,326		6,326
Sweep BOE			76,104					
FCPS Athletics	2,500				2,500			2,500
Arbiter Pay		40						
	2,500	30,303	80,064	29,734	2,880	6,326		9,206
<b>Total</b>	<b>\$ 342,613</b>	<b>\$ 563,707</b>	<b>\$ 154,150</b>	<b>\$ 154,150</b>	<b>\$ 364,445</b>	<b>\$ 10,730</b>	<b>\$ 12,818</b>	<b>\$ 362,357</b>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Lafayette High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
<b>Accounts:</b>									
<b>General:</b>									
General - Main Acct	\$ 10,774	\$ 11,242	\$ 10,552	\$ 6,410	\$ 5,054	\$ 1,113	\$ 3,941		
General - Vending Faculty	570	715	973		312		312		
General - Interest	457	3,333		3,745	45		45		
General - Cash Banks		5,700	5,700						
General - Reserve Acct		252	6,817	\$ 8,625	2,060		2,060		
Fees-Fees		197,793		187,964	9,829		9,829		
Energy Award	1,553	1,800	22	315	3,016		3,016		
Fees-Reserve for Refund	7,196	1,800	2,938	2,500	6,758		6,758		
General - Student ID's		1,288		1,288					
General - Parking		4,120		4,120					
	20,550	226,243	27,002	11,125	27,074	1,113	25,961		
<b>Instruction:</b>									
Art - Bryant	335		5,042	5,242	535		535		
AP Art History	369		777	600	192		192		
Art - Jones	1,334		1,290	3,358	3,402		3,402		
English	1,117		6,235	5,119	1		1		
Graphics-Nolan	68		2,179	2,805	694		694		
Art & Humanities	635		255	254	634		634		
PE	301		393	764	672		672		
Art - Baker			2,498	3,335	837		837		
STLP	17				17		17		
Art - Digital Imaging			2,411	2,481	70		70		
TSA	67		273		234		234		
Art - Digital Media	65		65						
Facon-Early Childhood	2,857		2,840	3,845	5,062		5,062		
Art Special Fund Acct	1,138		474		664		664		
Art - Ind Study				70	70		70		
SCAPA Vocal Music	199				199		199		
Technology	212				212		212		
Art - Pottery	329				69		69		
Creative Writing	826		2,092	260	1,523		1,523		
Art - Drawing I	393		4,243	298	95		95		
Art-Deltraz	552			4,038	347		347		
Art - Art 1	295			230	65		65		
Art-Page	631		5,656	5,073	48		48		
SCAPA Dance	1,265		567		698		698		
Facon - Child Care Services	200			200					
Social Studies	2,393		3,801	742	3,135		3,135		
Art - Stofer	784			4,528	1,511		1,511		

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Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Lafayette High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
ECBE/Community Serv	510		248	1,500		1,762		620	1,142
Science	2,502	1,000	7,823	18,301		13,980			13,980
Multi-cultural Fair Fund	1,794					1,794			1,794
Facon-Culinary	1,673	407	4,931	4,707		1,856			1,856
PE - Controlling Street	39		612	573					
Facon-Housing/Fashion	287		519	650		418			418
	23,187	5,836	55,224	67,985	988	40,796		620	40,176
<b>Accommodation:</b>									
Class of 61	187		60			127			127
Chase Whatley Scholarship		1,000	1,000						
Academic Team	74	420	350			144			144
Band	8,142	30,185	33,434			4,893			4,893
GSA	246	100	68			278			278
Black Student Union		1,067	500		240	327			327
Beta Club	217	1,205	402			1,020			1,020
The Green Team	359					359			359
Counseling	3,690	2,578	2,181			4,087			4,087
Class of 79	400					400			400
School Store	6,940	7,799	11,652			3,087			3,087
Retail Co-op	962		795	350		517			517
Business Dept.	2,515	170	3,489	2,900		2,096			2,096
Theatre	12,843	1,705	16,198	3,380		1,730			1,730
Random Acts of Kindness	143				131	12			12
Medical Relief Club	426					426			426
French Club	1,655	3,547	1,500		356	3,346			3,346
Y-Club	3,385	24,873	24,893			3,365			3,365
National Honor Society	4,913	1,060	441		2,545	2,987			2,987
AP Testing Acct	12,554	86,037	81,707		5,121	11,763			11,763
World Languages	180		6,329			2,066			2,066
Girls Lacrosse	1,169	6,821	7,061	8,215	928	1			1
Boys Lacrosse	6,178	6,178	6,576			530			530
Outdoors Club	283	189	55			417			417
Library	2,462	431	564		130	2,199			2,199
Math - AP	509		3,798	4,060		771			771
Mu Alpha Theta	1,281	760	398			1,643			1,643
Tri-M	350	45	431	81		45			45
General - Transcripts		587			200	387			387
Facon-Ed Rising	21					21			21

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Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Lafayette High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
Pre Engineering	2,494	1,610	2,338			1,766			1,766
Art - NAHS - Detraz	608	955	694			869			869
Special Ed	1,235	360	68			1,527			1,527
Facon-Co-Op	251			45		296			296
Speech	217	2,877	2,451			643			643
E-sports		658	1,351						
Student Council	144	58,400	58,144			2,536			2,536
Vocal Music	3,920	3,661	522			100			100
ESL	41		1,624			5,977			5,977
Musicianship 1	308	2,057	1,185		179	581			581
Facon - FCCLA	1,346			315		1,001			1,001
Musicianship 2	5,230	3,507	2,446		767	1,661			1,661
YSC Teen Board	1,425	25	212			5,524			5,524
Musicianship 3	1,027	300	365			1,403			1,403
Senior Class	16,892	300	8,799		1,500	1,462			1,462
Junior Class	224					6,893			6,893
Speech - McDonnell Scholia	1,779					224			224
Speech - Beeler Scholar	2,043	1,869	1,795			1,779			1,779
Freshman Class	568		731			2,617			2,617
Facon-Parenting	2,304		509			607			607
Facon-Life Skills	148		2,474			3,035			3,035
Facon-Money Skills	3,268	434	225			3,977			3,977
Sophomore Class	65	300	283			82			82
Spanish Honor Society	92	84	122			54			54
Bates, David	125					125			125
Japanese									
	111,660	254,174	290,220	30,266	12,097	93,783			93,783
<b>Special Events:</b>									
Newspaper	1,140	93	900			583			583
Yearbook	4,839	1,680	2,541			4,108			4,108
Fees - Text/Tech/Inst Fees			853			853			853
	5,979	1,773	3,441	1,233		5,544			5,544
<b>Athletics:</b>									
Athletic-General	1,318	27,137	14,269		12,548	1,638			1,638
Archery	6,468	11,129	12,476		1,361	3,760		530	3,230
Baseball	691	9,026	9,717						
Boys Basketball	129	9,580	9,477		232				
Girls Basketball		8,585	5,691		2,062	832			832
Bass Fishing	2,515	1,036	1,099			2,452			2,452
Cheerleading		16,474	15,446		1,028				

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Lafayette High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
Dance		385	35		350				
Football		48,093	48,297	204					
Bumblebee Mingua Bowl		16,423	12,612		3,811				
District Boys Soccer Tour		4,086	2,939		1,147				
Boys Golf		328	784	456					3,519
Boys Soccer	4,042	10,150	10,107		566	3,519			2,144
Girls Soccer	4,480	7,702	8,815		1,223	2,144			
Swimming		5,389	6,564	1,175					
Softball		1,182	1,093		89				
Tennis	69	1,221	205			1,085			1,085
Cross Country		4,496	3,586		910				
Girls Golf	1,451	7,155	6,871		971	764			764
Wrestling	6,677	5,655	8,269		556	3,507			3,507
Bowling	2,811	457	3,443	807		632			632
Athletic - Title IX Funds	113				113				
Girls Volleyball	3,456	20,583	23,348		281	410			410
Boys Volleyball		2,077	1,927			150			150
Athletic - Mau Jack Schol	251		120			131			131
Athletics-Trainer	1,453		4,835	3,382					
Track	5,633	4,180	7,040			2,773			2,773
Athletic - Insurance			16,125						
	85,204	222,529	235,190	22,149	27,248	67,444		44,542	22,902
<b>Non-profit:</b>									
SAF/DAF Sweep		3,419	109,314	105,895					
Arbiter Pay		2,000	7,522	5,522					
		5,419	116,836	111,417					
<b>Total</b>	<b>\$ 246,580</b>	<b>\$ 715,974</b>	<b>\$ 727,913</b>	<b>\$ 244,175</b>	<b>\$ 244,175</b>	<b>\$ 234,641</b>	<b>\$ -</b>	<b>\$ 46,275</b>	<b>\$ 188,366</b>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Learning Center at Linlee

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 364	\$ 1,044	\$ 774			\$ 634			\$ 634
Instruction	225	335	170			390			390
Accommodation	12,084	7,477	8,250			11,311			11,311
Total	\$ 12,673	\$ 8,856	\$ 9,194	\$ -	\$ -	\$ 12,335	\$ -	\$ -	\$ 12,335

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Martin Luther King Academy

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 14,095	\$ 14,310	\$ 10,096	\$ 232	\$ 18,077	\$ 1,575		\$ 19,652	
Instruction	100				100			100	
Accommodation	720				720			720	
Special Events	92				92			92	
Miscellaneous	265,918	104,536	535	77,138	292,781			292,781	
Non-profit			77,370						
Total	\$ 280,925	\$ 118,846	\$ 88,001	\$ 77,370	\$ 311,770	\$ 1,575	\$ -	\$ 313,345	

See Independent Auditors' Report



Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Paul Laurence Dunbar High School

	Cash Balances		Receipts		Disbursements		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances		
	July 1, 2019						To	From	June 30, 2020		June 30, 2020		June 30, 2020		June 30, 2020		
<b>General:</b>																	
General	\$	4,665	\$	103,943	\$	89,294	\$	1,582	\$	17,732	\$	13,033			\$	30,765	
Guidance		1,813		5,850		5,465				2,198						2,198	
Booktique		1,295		440		440				1,735						1,735	
School Locks		40,933		189		7,500		15,000		18,622						18,622	
Repair Replace Book Funds		17,587		8,108		4,769				20,994						20,794	
PLD-Office		20,399		7,545		648				27,296						27,296	
Parking Sticker Fees																	
		86,692		126,075		107,676		68		88,577		13,033		200		101,410	
<b>Instruction:</b>																	
Art-Pawley		6,104				5,179			925								
Art Classes-Banks		4,976				2,257			2,719								
Art Projects-ET		1,032		915		2,173		226								14,116	
Art Projects-Elter		1,034		95		4,032		17,019								9,632	
Band		17,073		9,823		9,356		7,908		14,116						10,149	
Business		9,795				112		466		10,149						871	
Chorus		2,971		4,712		5,649		1,163		871						3,795	
EBCE		1,818				140		2,117		3,795							
Marketing		1,090						1,090									
Dual Credit		5,758						5,170		10,928						10,928	
AP Sr English		1,296				4,709		5,383		1,970						1,970	
Foreign Language		11,972				8,032		4,970		8,910						8,910	
Family & Consumer		3,050				2,405		3,580		4,225						4,225	
Junior AP Composition		7,623				6,205		2,250		3,668						3,668	
Library		2,104		1,064		2,122				1,046						1,046	
Life Skills/PBIS		2,695		225		328		1,000		3,592						3,592	
MSTC		13,674		4,424		16,777		5,687		7,008						6,088	
PE		3,832				1,590		1,340		3,582						1,282	
Math		16,373		450		4,006				10,785						10,785	
Orchestra		6,970		7,291		9,473		2,032		5,943						5,558	
Science		4,278		300		8,203		8,623		4,998						4,998	
Social Studies		16,848		1,831		8,745				5,324						5,324	
Speech Team		3		18,769		15,804		2,747		221						221	
STLP		1,063								1,063						1,063	
Tech Ed		6,090						3,097		9,187						9,187	
TV Production		929								929						929	
Technology		26,110		140,841		208				24,400						24,400	
Tech/Text						476		1,502									
Graphic Arts		1,755		701		983		103		1,576						1,576	
Yearbook		5,100		4,746		5,551		25		4,270						4,270	
Incriminating Inc Magazine		1,959				901				1,058						1,058	
TP-Lim-Scholarship		404								404						404	

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Paul Laurence Dunbar High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
Lampighter Newspaper	4,652	7,617	12,041	2,198		2,426	233		2,659
	190,431	203,804	137,457	64,384	165,086	156,076	233	3,605	152,704
<b>Accommodation:</b>									
Beta Club	2,715	2,657	2,842		105	2,425		700	1,725
Boys to Men	51	231	95			187			187
Community Service Club	451		52			399			399
Cultural Society	423	1,410	1,709			124			124
E=USE2	8,397					8,397			8,397
FBLA	639	1,287	1,176			750			750
Fishing Club	1					1			1
Faculty Vending	45	300	277			68	300		368
Freshman Class	2,718					2,718			2,718
Field Trip Funds	2,129	493	4,193	1,600		29			29
Drama Club	2,311	9,382	4,153	1,212		8,752			8,752
Dunbar Sci Olympiad Team	172	280	250			202			202
FCA	77	275	185			167			167
French NH Society	682	1,526	1,092	209		1,325			1,325
French Club	410	755	956		209	380			380
GSA	280	100				1,163			1,163
German Club/Honor Society	910	1,423	1,037		133	14			14
HOSA	6	500	486			879			1,754
FCCLA	21,760	3,498	3,591	966		8,909	875		8,909
Junior Class	719	13,570	4,951		800	8,891			8,891
Leaders in the Making	4	14,638	2,185			1,111			1,111
National Honor Society	736	2,560			73				
TBD	73								
Magic Closet	697		2,631	2,625		691			691
Natl Green Sch Society		1,900				1,900			1,900
Academic Team	276	6,462	3,022		165	3,551	50		3,601
Ping Pong Club	169					169			169
Pearl Girls	14	270	2,255	1,973		2			2
Robotics	7,959	10,670	1,975			16,654			16,686
Science NHS	1,348					1,348			1,348
Senior Class	36	61,367	50,674		1,081	9,648	24,349		33,997
SHPE	3,052	8,508	10,393		1,017	150			150
Social Committee	538					538			538
Spanish NII Honor Soc	2,472	75	891			1,656			1,656
STEM	131					131			131
Student Council	3,259	24,370	18,141		5,161	4,327			4,327
Student Vending	1,830	2,958	2,649	15		2,154			2,154
Technology Club	2,308	3,724	746			5,286			5,286
TLC	1,781	586				2,367			2,367
Young Republicans		160				160			160

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Paul Laurence Dunbar High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
Youth in Government	293	13,000	11,614		600	1,079			1,079
	71,153	176,084	147,791	8,600	9,344	98,702	25,606	700	123,608
<b>Athletics:</b>									
Archery	3,366	13,923	7,704		240	9,345			9,345
Baseball	2,819	37,786	29,565		10,584	456			456
Dance Team	84	2,082	475	104		1,795			1,795
Kick Team		1,059	1,293	240		6			6
Bowling	3,918	1,630	3,771		896	881			881
Boys' Basketball	7,241	12,808	11,082		2,954	6,013		4,000	2,013
Cheerleaders	3,928	6,831	11,167	4,801		4,393			4,393
Cross Country	854	1,253	832		848	427	1,200		1,627
Football	8	28,314	13,529		14,744	49			49
Girls' Basketball	6,903	17,995	7,477		3,428	13,993		4,000	10,073
Boys Golf	109					109			109
Girls Golf		2,321	2,122		304	503			503
Boys' Soccer	5,591	20,222	7,769		13,401	4,643			4,643
Girls' Soccer	6,607	16,856	9,274		4,563	9,626			9,626
Fastpitch/Softball	2,415	3,528	3,528		2,528	3,415			3,415
Swimming	2,578	4,849	6,591		832	4			4
Tennis	5,129		731			4,398			4,398
Track	8,260	634	1,407			7,487		1,928	5,559
Volleyball	4,253	22,775	16,737		6,310	3,981		540	3,774
Wrestling	2,250	1,313	1,883			1,680			1,770
Athletic Trainers	501		4,056			1,445			1,445
Athletic Reserves	2,266	17,466	14,014			7,981			7,981
Athletic Insurance	310	24,325	24,785		150				
General Athletics	6,718	18,560	23,924	7,599		8,953	540	6,943	2,550
	76,108	256,530	200,188	20,461	61,328	91,583	2,243	17,411	76,415
<b>Non-profit:</b>									
Textbook Rental Fees		4,739							
Arbiter Pay		3,483	6,000	4,816		9,555			9,555
FCPS BOE				2,517					
Fee Waiver-BOE		12,600			12,600				
Athletics-FCPS		20,000		40,325					
BOE/Sweep			123,769	123,769					
		40,822	190,094	171,427	12,600	9,555			9,555
<b>Total</b>	<b>\$ 424,384</b>	<b>\$ 803,315</b>	<b>\$ 783,206</b>	<b>\$ 264,940</b>	<b>\$ 264,940</b>	<b>\$ 444,493</b>	<b>\$ 41,115</b>	<b>\$ 21,916</b>	<b>\$ 463,692</b>

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Southside Center for Applied Technology

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 4,373	\$ 941	\$ 10	\$ 4,657	\$ 647	\$ 647			\$ 647
Instruction	2,882	487	630	2,739					
Accommodation	4,690	33,228	19,087	2,992	15,839	15,839			15,839
Special Events	747	797	11,765	10,388	167	167			167
Total	\$ 12,692	\$ 35,453	\$ 31,492	\$ 10,388	\$ 16,653	\$ 16,653	\$ -	\$ -	\$ 16,653

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Success Academy

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 1,145	\$ 468	\$ 674			\$ 939		\$ 275	\$ 664
Non-profit		230				230			230
Total	\$ 1,145	\$ 698	\$ 674	\$ -	\$ -	\$ 1,169	\$ -	\$ 275	\$ 894

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Tates Creek High School

Accounts:	Cash Balances		Receipts		Disbursements		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances	
	July 1, 2019	June 30, 2020					To	From	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
<b>General:</b>																
General	\$ 1,734	\$ 14,037	\$ 8,989	\$ 2,401	\$ 4,381				\$ 175	\$ 4,206					\$ 4,206	
PBIS	58	2,105	1,242		996					996					996	
CD Investment	11,809	2,500	13,201		1,108					1,108					1,108	
Energy Award	4,148	1,360	106		5,402					2,146					5,402	
Transcripts	1,478	668			2,146					3,729					2,146	
Interest	1,201	3,652	(77)												3,729	
Underclassmen Pict	1,447	1,152														
Monk Scholarship	290									290					290	
Gardner Scholarship	360									260					260	
Z Prall Memorial Scholarship		1,000	100													
Cathy Coop Memorial		500	500													
Sam Meaux, Jr Award	50		100	50											200	
Boyd Memorial Fund	300		100												794	
Tandy Memorial Fund	894		100													
Brewer Memorial	50		100													
Parking Permits	509		43													
Locks	873		80							953					953	
AP Exams	1,725	10,132	8,677							3,180					3,180	
PSAT	741	696	848							589					589	
Pepsi Comm - Student	1,626	47	1,044							629					629	
Pepsi Comm - Faculty	478	444	483							439					439	
	29,771	41,228	36,456	125	25,096		9,572			175					24,921	
<b>Instruction:</b>																
Culinary	1,278		782							619					619	
Commodore Corner	2,061	7,534	7,183							2,949					2,949	
Hospitality	192	669	1,027							4,364					4,364	
IB	31,877	61,009	58,332							34,804					34,804	
Art	1,263	4,391	8,013							2,848					2,848	
CAS	435									435					435	
Chorus	29	1,477	1,241							265					265	
Child Development	920	40	596							364					364	
Band	9	9,398	9,407													
Fashion & Int. Design	2,706		207													
PE		2,234	2,105	2,499						129					129	
Humanities Class	1,167	38	90							1,115					1,115	
Drama	15,501	24,843	25,225							15,119					15,119	
World Language	1,457									1,457					1,457	
Life Skills	3,698	90	2,265							3,979					3,979	
English	415									415					415	
Tech. Ed.	4,289	1,985	4,238							6,744					6,744	
Orchestra	228	1,098	933							700					700	

Continued

Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Tates Creek High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
Library	216	79	29			266			266
	67,741	114,885	121,673	18,118	2,499	76,572			76,572
<b>Accommodation:</b>									
Academic Team	1,334	114	825			623			623
Junior Classical League	73	870	801		75	67			67
Pass	100					100			100
Beta Club	876	1,530	1,861			545			545
Deca	457				457				
Compass	6,390	1,655	4,288			3,757			3,757
Key Club	452					452			452
Senior Trip	14,523	123,173	122,033	100		15,763	150		15,613
FBLA	3,369	305	2,214		150	1,330			1,330
FCCLA	751		585			166			166
Freshmen Academy		648	599			49			49
Hero Club		100				100			100
International Club	261					261			261
Hope	145					145			145
Playschool	124	450	532			42			42
Senior Class	1	5,380	4,962	240		659			659
National Honor Society	867	1,411	1,510			768			768
Y-Club		3,748	4,038	290					
Young Democrats	133		38		5	90			90
Young Republicans	130					130			130
Science Club		606	601			5			5
Outdoor Club	587					587			587
Spanish Honor Society	296	375	289			382			382
Step Team	4	638	316		80	246			246
Speech Team	84					84			84
TSA	360	1,040	878			542			542
Student Council	1,014	3,624	3,819	45		864			864
IB Grad Award	2,796					2,796			2,796
YSC	204	1,313	1,118		40	359			359
Tatu	1,791		397			1,394			1,394
	37,162	146,980	151,704	675	807	32,306	150		32,156
<b>Special Events:</b>									
Prom	6,473	932	7,754	374		25			25
	6,473	932	7,754	374		25			25

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Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Tates Creek High School

	Cash Balances		Receipts		Disbursements		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances	
	July 1, 2019						To	From	June 30, 2020		June 30, 2020		June 30, 2020		June 30, 2020	
<b>Athletics:</b>																
Athletics	3,977		4,038	13,066	8,553				3,502							3,502
Insurance	4,236			11,650	12,175				4,761							4,761
Drug Testing	6,806			16,036	9,475				245							245
Esports		284		862	1,175				597							597
Baseball		10,844		7,387	1,175		1,973		1,484							1,484
Bowling	1,475	1,849		3,968	913				269							269
Athletic Training	590			2,736	2,146				13,114							13,114
Archery	11,123	14,908		11,759	1,158				3,074							2,992
Dance Team	800	179		848	131				4,464							4,464
Boys Basketball	3,350	13,992		13,022				82								
AT Golf Cart		1,035			3,429											
43rd District Basketball		15,098		9,681			5,417									
11th Region Basketball		966		1,283	317				2,691							2,691
Girls Basketball	2,247	10,494		9,385			665		484							484
Cheerleaders	40	1,661		35	1,182				674							674
Girls Lacrosse	145	5,951		5,422					47							47
Fishing	302	18		140	133				263							263
Boys Lacrosse		8,500		8,237					1,897							1,897
Track	3,795	2,813		4,470	241				3,599							3,599
Cross Country	3,624	15,688		14,482	1,231				363							363
Football	1,931	23,233		21,238	3,563											
FB Playoffs		1,199		849	350											
FB Playoffs 2		1,808		1,330	478											
FB Playoffs 3		2,773		1,852	921											
Golf	1,175	5,065		3,980	118				2,142							2,142
Intramurals	1,023	1,005		280					1,748							1,748
Boys Soccer	3,292	19,718		14,178	3,006				5,826							5,826
Girls Soccer	6,395	9,455		11,391	1,800				2,659							2,659
Softball	186	2,292		2,154	181				143							143
11th Region Volleyball		8,429		7,070	1,359											
43rd District Softball									214							214
Swim Team	2,828			3,676	1,062											
Tennis	195	129		475	151				360							360
Unified Sports	360							231	10,788							10,788
Volleyball	7,325	18,816		15,122												
Wrestling	50	6,445		5,289	1,206											
	67,270	208,685		223,353	39,396		26,590		65,408					82		65,326

Continued



Schedule of Receipts, Disbursements and Fund Balances—Continued

Fayette County School District

Year Ended June 30, 2020

Tates Creek High School

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
<b>Non-profit:</b>									
Course Fees		16,146	16,146						
Replacement Books		27	27						
Fee Waiver		14,685			14,685				
Sweep BOE			9,373	9,373					
FCPS Athletics		20,000			20,000				
Arbitrpay		1,908	8,000	6,092					
		52,766	33,546	15,465	34,685				
Total	\$ 208,417	\$ 565,476	\$ 574,486	\$ 74,153	\$ 74,153	\$ 199,407	\$ -	\$ 407	\$ 199,000

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Beaumont Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 9,386	\$ 29,880	\$ 6,603		\$ 27,564	\$ 5,099	\$ 100		\$ 5,199
Instruction	27,085	107,595	94,270		3,159	37,251	2,030	\$ 248	39,033
Special Events	49,082	79,608	60,172		3,809	64,709	40		64,749
Non-profit		3,992	38,524	\$ 34,532			3,493		3,493
Total	\$ 85,553	\$ 221,075	\$ 199,569	\$ 34,532	\$ 34,532	\$ 107,059	\$ 5,663	\$ 248	\$ 112,474

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Bryan Station Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 4,392	\$ 6,243	\$ 3,503	\$ 1,286		\$ 8,418	100	\$ 100	\$ 8,418
Instruction	30,088	43,799	35,745	100		38,242			38,242
Accommodation	13,530	2,512	1,519		\$ 1,286	13,237	100		13,337
Athletics	17,933	33,495	36,660		100	14,668			14,668
Non-profit		8,337	8,337						
<b>Total</b>	<b>\$ 65,943</b>	<b>\$ 94,386</b>	<b>\$ 85,764</b>	<b>\$ 1,386</b>	<b>\$ 1,386</b>	<b>\$ 74,565</b>	<b>\$ 200</b>	<b>\$ 100</b>	<b>\$ 74,665</b>

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Carter G. Woodson Academy

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 1,640	\$ 874		\$ 714	\$ 1,800				\$ 1,800
Instruction	2,772	6,690	\$ 834	4,501	4,127				4,127
Accommodation	2,919	8,165	5,094	\$ 1,467	7,457				7,457
Special Events	2,550	7,060	6,682	915	2,013		\$ 2,010		4,023
Non-profit			4,663	4,663					
Total	\$ 9,881	\$ 22,789	\$ 17,273	\$ 6,130	\$ 15,397	\$ 6,130	\$ 2,010	\$ -	\$ 17,407

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Crawford Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 14,776	\$ 4,996	\$ 5,285	\$ 670	\$ 670	\$ 13,817	\$ 1,000	\$ 42	\$ 14,817
Instruction	17,855	46,620	41,543	667		23,599			23,557
Accommodation	9,517	5,914	5,415		62	9,954			9,954
Athletics	16,405	25,501	22,308	65		19,663			19,663
Total	\$ 58,553	\$ 83,031	\$ 74,551	\$ 732	\$ 732	\$ 67,033	\$ 1,000	\$ 42	\$ 67,991

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Edythe J. Hayes Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 17,163	\$ 45,884	\$ 40,955	\$ 3,835	\$ 18,257	\$ 18,257			\$ 18,257
Instruction	44,997	141,034	127,096	7,494	51,441	51,441	330	\$ 119	51,652
Athletics	53,236	114,955	103,299	\$ 402	65,294	65,294	1,255	7,987	58,552
Non-profit		12,331	23,258	10,927					
Total	\$ 115,396	\$ 314,204	\$ 294,608	\$ 11,329	\$ 134,992	\$ 134,992	\$ 1,585	\$ 8,116	\$ 128,461

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Jessie M. Clark Middle School

	Cash Balances July 1, 2019	Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
		To	From	To	From						
General	\$ 11,348	\$ 6,586	\$ 2,317	\$ 6,036	\$ 2,317			\$ 14,215	\$	224	\$ 13,991
Instruction	33,920	100,263	3,930	90,054	3,930			48,059		340	47,719
Accommodation	5,561	8,606	195	5,632	195			8,730			8,730
Special Events	10,168	9,691		2,901		\$ 2,863		14,095		200	14,095
Athletics	35,889	82,186	4,546	95,072	4,546			27,549			27,349
Non-profit		10,840		889			8,125	1,826			1,826
Total	\$ 96,886	\$ 218,172	\$ 10,988	\$ 200,584	\$ 10,988	\$ 10,988	\$ 114,474	\$ 764	\$ 113,710		

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Leestown Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 9,177	\$ 18,244	\$ 8,794	\$ 2,727	\$ 15,900	\$ 2,796	\$ 13,104		
Accommodation	28,886	97,142	73,204	17,713	35,111	1,179	34,382		
Athletics	14,197	48,045	46,613	\$ 370	15,999		15,999		
Non-profit	3,628	11,993	35,407	20,070	284		284		
Total	\$ 55,888	\$ 175,424	\$ 164,018	\$ 20,440	\$ 67,294	\$ 3,975	\$ 63,769		

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Lexington Traditional Magnet School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 1,936	\$ 2,708	\$ 2,010	\$ 1,248	\$ 1,386	\$ 50	\$ 1,436		\$ 1,436
Accommodation	15,382	15,873	20,607	\$ 4,234	14,882			\$ 649	14,233
Special Events	3,585	19,124	22,862	2,742	2,589				2,589
Athletics	14,123	25,167	25,903	3,645	17,032				17,032
Non-profit		9,373			9,373				
Total	\$ 35,026	\$ 72,245	\$ 71,382	\$ 10,621	\$ 35,889	\$ 50	\$ 649	\$ 35,290	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Morton Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 37,512	\$ 28,927	\$ 19,182	\$ 2,120	\$ 45,137	\$ 1,625	\$ 3,775	\$ 42,987	
Instruction	13,814	73,449	61,610	1,096	24,557			24,557	
Accommodation	14,467	42,843	34,002	2,005	21,303	1,741		23,044	
Special Events	4,746	2,359	506	1,269	5,330	100		5,430	
Athletics	16,516	40,997	51,968	\$ 6,081	11,626	5,715		17,341	
Non-profit		7,078	7,487	409					
Total	\$ 87,055	\$ 195,653	\$ 174,755	\$ 6,490	\$ 107,953	\$ 9,181	\$ 3,775	\$ 113,359	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

School for the Creative and Performing Arts at Bluegrass

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 5,677	\$ 2,382	\$ 2,682	\$ 1,015	\$ 4,362	\$ 4,362	\$ 81	\$ 4,281	
Instruction	19,089	36,779	42,524	10,531		23,875			23,875
Accommodation	314	917	240		991				991
Special Events	57,281	164,523	170,661	12,755	36,388	\$ 9,038	150	47,276	
Non-profit			3,239	3,239					
Total	\$ 82,361	\$ 204,601	\$ 219,346	\$ 13,770	\$ 67,616	\$ 9,038	\$ 231	\$ 76,423	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Southern Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 26,856	\$ 3,696	\$ 5,174	\$ 10,410		\$ 35,788		\$ 280	\$ 35,508
Instruction	55,889	90,448	82,527		\$ 5,363	58,447		35	58,412
Accommodation	10,542	31,362	31,832	180		10,252			10,252
Special Events	706	26,048	13,532		10,592	2,630			2,630
Athletics	46,069	77,797	80,588	4,751		48,029			48,029
Non-profit		10,491	11,105	614					
Total	\$ 140,062	\$ 239,842	\$ 224,758	\$ 15,955	\$ 15,955	\$ 155,146	\$ -	\$ 315	\$ 154,831

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Tates Creek Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 4,296	\$ 1,734	\$ 2,649	\$	\$ 142	\$ 3,239			\$ 3,239
Instruction	17,031	77,952	62,698		154	32,131			32,131
Accommodation	9,508	28,458	27,854	\$ 286		10,398			10,398
Special Events		437	425		12				
Athletics	16,850	48,565	34,648		2,276	28,491			28,491
Non-profit		15,283	17,581	2,298					
Total	\$ 47,685	\$ 172,429	\$ 145,855	\$ 2,584	\$ 2,584	\$ 74,259	\$ -	\$ -	\$ 74,259

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Winburn Middle School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 6,997	\$ 3,060	\$ 3,437	\$ 868	\$ 5,752	\$ 20	\$ 4,589	\$ 5,772	
Instruction	19,095	118,373	115,533	7,919	29,854	55	4,589	25,320	
Accommodation	2,761	5,694	6,361	39	2,133			2,133	
Athletics	6,312	17,927	13,987	200	10,452		375	10,077	
Non-profit		7,290		7,290		8,835		8,835	
Total	\$ 35,165	\$ 152,344	\$ 139,318	\$ 8,158	\$ 48,191	\$ 8,910	\$ 4,964	\$ 52,137	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Academy for Leadership at Millcreek Elementary

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 7,513	\$ 14,572	\$ 11,046	\$ 3,889	\$ 9,093	\$ 5,835		\$ 5,835	
Instruction	7,357	51,667	53,308	1,670	907	6,479			6,479
Miscellaneous		356	4,797	4,441					
Total	\$ 14,870	\$ 66,595	\$ 69,151	\$ 10,000	\$ 10,000	\$ 12,314	\$ -	\$ -	\$ 12,314

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Arlington Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 8,777	\$ 1,085	\$ 984	\$ 3,536	\$ 5,342	\$ 5,342			\$ 5,342
Instruction	13,533	7,919	7,794	3,465	10,193	10,193	\$ 1,360		11,553
Accommodation	462	692	582		572	572			572
Special Events	4,107	2,022	317	3,430	2,382	2,382			2,382
Non-profit		500	10,931						
Total	\$ 26,879	\$ 12,218	\$ 20,608	\$ 10,431	\$ 18,489	\$ 18,489	\$ 1,360	\$ -	\$ 19,849

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Ashland Elementary School

Accounts:

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 11,625	\$ 6,420	\$ 8,664	\$ 199		\$ 9,580			\$ 9,580
Instruction	7,010	16,851	16,431		\$ 222	7,208			7,208
Accommodation	1,643	2,763	3,356		204	846			846
Special Events	721	65	65			721			721
Non-profit		118,865	119,092	227					
Total	\$ 20,999	\$ 144,964	\$ 147,608	\$ 426	\$ 426	\$ 18,355	\$ -	\$ -	\$ 18,355

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Athens-Chilesburg Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 65,010	\$ 41,259	\$ 14,715	\$ 19,168	\$ 72,386	\$ 72,386			\$ 72,386
Instruction	33,871	28,657	31,276		1,145	30,107			30,107
Accommodation	7,156		153	\$ 4,009		11,012			11,012
Special Events	2,468				2,468				
Non-profit		159	18,931	18,772					
Total	\$ 108,505	\$ 70,075	\$ 65,075	\$ 22,781	\$ 22,781	\$ 113,505	\$ -	\$ -	\$ 113,505

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Booker T. Washington Academy

	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 363	\$ 2,637	\$ 2,563	\$ 550		\$ 987			\$ 987
Instruction	2,990	2,411	6,443	4,094		3,052			3,052
Accommodation	5	2,661	2,186			480			480
Special Events	6,830	9,848	4,310		\$ 5,964	6,404			6,404
Non-profit		2,180	3,500	1,320					
Total	\$ 10,188	\$ 19,737	\$ 19,002	\$ 5,964	\$ 5,964	\$ 10,923	\$ -	\$ -	\$ 10,923

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Breckinridge Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 6,490	\$ 2,956	\$ 3,725	\$ 1,076		\$ 6,797			\$ 6,797
Instruction	1,076	549			\$ 1,076	549			549
Accommodation	9,430	10,310	11,559	1,226		9,407	\$ 15		9,422
Special Events	1,508	355	758			1,105			1,105
Non-profit		89,498	88,272		1,226				
Total	\$ 18,504	\$ 103,668	\$ 104,314	\$ 2,302	\$ 2,302	\$ 17,858	\$ 15	\$ -	\$ 17,873

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Brenda Cowan Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020	
						To	From					
General		\$	33,357	\$	4,462		\$	747	\$	28,148	\$	28,148
Instruction			38,116		19,787	\$	532					18,861
Accommodation			870		740		215					345
Total	\$	-	\$	72,343	\$	24,989	\$	747	\$	-	\$	47,354

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Cardinal Valley Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 5,767	\$ 3,413	\$ 757	\$ 1,379	\$ 7,044	\$ 23	\$ 61	\$ 7,006	
Instruction	16,279	22,140	19,312	1,713	20,820			20,820	
Accommodation	4,300	2,350	2,563	3,162	7,249			7,249	
Special Events	9,135	1,254	1,713	5,035	3,641			3,641	
Non-profit		974	2,513	1,539				-	
Total	\$ 35,481	\$ 30,131	\$ 26,858	\$ 6,414	\$ 38,754	\$ 23	\$ 61	\$ 38,716	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Cassidy Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 6,900	\$ 37,062	\$ 2,332	\$ 4,697		\$ 46,327			\$ 46,327
Instruction	4,858	21,849	20,611	402		6,498			6,498
Accommodation	14,781	12,904	4,925		\$ 12,348	10,412			10,412
Special Events	8,501	52,435	13,222		26,374	21,340			21,340
Non-profit		198,008	231,631	33,623					
<b>Total</b>	<b>\$ 35,040</b>	<b>\$ 322,258</b>	<b>\$ 272,721</b>	<b>\$ 38,722</b>	<b>\$ 38,722</b>	<b>\$ 84,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,577</b>

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Clays Mill Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 25,328	\$ 4,431	\$ 3,514	\$ 1,995	\$ 1,995	\$ 24,250			\$ 24,250
Instruction	6,114	35,710	41,443	\$ 1,892		2,273			2,273
Accommodation	871	1,210	635			1,446			1,446
Special Events	17,412	14,255	10,199		103	21,571			21,571
Non-profit		265,561	256,810			8,751	\$ 2,580		11,331
Total	\$ 49,725	\$ 321,167	\$ 312,601	\$ 1,995	\$ 1,995	\$ 58,291	\$ 2,580	\$ -	\$ 60,871

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Coventry Oak Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 3,366	\$ 25,719	\$ 2,954	\$	\$ 395	\$ 25,736	\$ 300	\$	\$ 26,036
Instruction	10,897	20,592	20,657	\$ 3,069		13,901		\$ 63	13,838
Special Events	3,833	9,353	11,714	89		1,561	200		1,761
Non-profit		2,763			2,763				
Total	\$ 18,096	\$ 58,427	\$ 35,325	\$ 3,158	\$ 3,158	\$ 41,198	\$ 500	\$ 63	\$ 41,635

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Deep Springs Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 3,029	\$ 1,981	\$ 3,837	\$ 491		\$ 1,664			\$ 1,664
Instruction	3,059	17,705	15,923			4,841			4,841
Accommodation	2,246	4,742	4,197			2,791			2,791
Miscellaneous	2,183	1,108	1,541		\$ 691	1,059			1,059
Non-profit	618	58,517	59,335	200					
Total	\$ 11,135	\$ 84,053	\$ 84,833	\$ 691	\$ 691	\$ 10,355	\$ -	\$ -	\$ 10,355

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Dixie Magnet

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 18,962	\$ 36,280	\$ 37,666	\$ 730		\$ 18,306	\$ 127	\$ 60	\$ 18,373
Instruction	3,542	202,609	197,550		\$ 2,842	5,759			5,759
Non-profit			5,302	5,302					
Miscellaneous	3,243	1,031	374		3,190	710			710
Total	\$ 25,747	\$ 239,920	\$ 240,892	\$ 6,032	\$ 6,032	\$ 24,775	\$ 127	\$ 60	\$ 24,842

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Garden Springs Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 9,564	\$ 2,822	\$ 1,282	\$ 182	\$ 182	\$ 10,922	\$ 569	\$ 1,635	\$ 11,491
Instruction	8,595	105,780	94,975	\$ 182		19,582	116		18,063
Accommodation	2,093	8,180	8,683			1,590		89	1,501
Special Events	606		240			366			366
Non-profit	994	95	292			797			797
Miscellaneous	377	160,596	160,596			377		138	239
Total	\$ 22,229	\$ 277,473	\$ 266,068	\$ 182	\$ 182	\$ 33,634	\$ 685	\$ 1,862	\$ 32,457

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Garrett Morgan Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
		To	From	To	From	To	From				
General	\$ 13,872	\$ 2,457	\$ 605					\$ 15,724	\$ 125		\$ 15,849
Instruction	29,256	64,858	37,882					56,232	1,160		57,392
Accommodation	2,297	1,738	1,944					2,091			2,091
Special Events	25,915	2,353	17,539					10,729			10,729
Non-Profit		20	21					(1)			(1)
Total	\$ 71,340	\$ 71,426	\$ 57,991	\$ -	\$ -	\$ -	\$ -	\$ 84,775	\$ 1,285	\$ -	\$ 86,060

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Glendover Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 20,344	\$ 7,234	\$ 5,222	\$	\$ 100	\$ 22,256	\$ 590		\$ 22,846
Instruction	2,063	7,577	9,395	\$ 1,519		1,764			1,764
Accommodation	7,135	1,573	2,189	201		6,720			6,720
Miscellaneous		1,764			1,620	144	195		339
Total	\$ 29,542	\$ 18,148	\$ 16,806	\$ 1,720	\$ 1,720	\$ 30,884	\$ 785	\$ -	\$ 31,669

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Harrison Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 4,626	\$ 5,628	\$ 6,579	\$ 2,735		\$ 6,410		\$ 2,935	\$ 3,475
Instruction	5,755	3,500	5,121		\$ 2,000	2,134			2,134
Accommodation	4,269	4,577	3,453		1,357	4,036			4,036
Special Events	2,837	602	1,969			1,470			1,470
Miscellaneous	9,575	6,176	11,912		622	4,461			4,461
Total	\$ 27,062	\$ 20,483	\$ 29,034	\$ 3,357	\$ 3,357	\$ 18,511	\$ -	\$ 2,935	\$ 15,576

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

James Lane Allen Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 2,912	\$ 6,987	\$ 7,300	\$ 5,876		\$ 8,475			\$ 8,475
Instruction	15,207	10,826	11,885	1,438		15,586			15,586
Accommodation	2,734	2,097	1,083		\$ 30	3,718			3,718
Special Events	920	1,717	473		1,074	1,090			1,090
Non-profit		6,210			6,210				
Total	\$ 21,773	\$ 27,837	\$ 20,741	\$ 7,314	\$ 7,314	\$ 28,869	\$ -	\$ -	\$ 28,869

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Julius Marks Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
		To	From	To	From	To	From				
General	\$ 16,233	\$ 15,499	\$ 2,450	\$ 2,450	\$ 2,734			\$ 32,016	\$ 75		\$ 32,091
Instruction	15,418	16,083	13,007			\$ 7		18,487			18,487
Accommodation	103	9,312	6,725					2,690	1,000	\$ 3,641	49
Special Events	3,408	3,641	681			2,727		3,641			3,641
Total	\$ 35,162	\$ 44,535	\$ 22,863	\$ 22,863	\$ 2,734	\$ 2,734		\$ 56,834	\$ 1,075	\$ 3,641	\$ 54,268

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Lansdowne Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 19,523	\$ 15,457	\$ 11,785	\$ 1,519		\$ 24,714			\$ 24,714
Instruction	3,497	14,353	14,285	1,093		4,658	\$ 1,526		6,184
Miscellaneous		216,020	213,408		\$ 2,612		6,290		6,290
Total	\$ 23,020	\$ 245,830	\$ 239,478	\$ 2,612	\$ 2,612	\$ 29,372	\$ 7,816	\$ -	\$ 37,188

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Liberty Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 26,570	\$ 43,458	\$ 35,395	\$ 12,451	\$ 22,182	\$ 22,182			\$ 22,182
Instruction	13,186	11,749	7,497	260	17,178	17,178			17,178
Accommodation	1,741	277	435	976	607	607			607
Special Events	18	237,905	248,000	\$ 13,687	3,610	3,610			3,610
Total	\$ 41,515	\$ 293,389	\$ 291,327	\$ 13,687	\$ 43,577	\$ 43,577	\$ -	\$ -	\$ 43,577

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Locust Trace AgriScience Farm

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 8,604	\$ 10,899	\$ 6,045	\$ 3,376	\$ 3,376	\$ 10,082		\$ 490	\$ 10,082
Instruction	58,573	51,383	64,394		929	44,633			44,143
Miscellaneous			4,305	\$ 4,305					
<b>Total</b>	<b>\$ 67,177</b>	<b>\$ 62,282</b>	<b>\$ 74,744</b>	<b>\$ 4,305</b>	<b>\$ 4,305</b>	<b>\$ 54,715</b>	<b>\$ -</b>	<b>\$ 490</b>	<b>\$ 54,225</b>

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Mary Todd Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 957	\$ 10,328	\$ 2,918	\$ 5,001	\$ 3,366			\$ 3,366	
Instruction	6,136	5,549	6,401	117	5,167			5,167	
Special Events	2,115	1,484	7,173	5,477	1,903	\$ 1,162		3,065	
Non-profit	359			359					
Total	\$ 9,567	\$ 17,361	\$ 16,492	\$ 5,477	\$ 10,436	\$ 1,162	\$ -	\$ 11,598	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Maxwell Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 34,107	\$ 32,497	\$ 12,746	\$ 5,469	\$ 50	\$ 48,389	\$ 48,439		\$ 48,439
Instruction	8,676	23,543	22,502	640		10,357	12	1,409	8,960
Special Events	1,526	1,911		2,688		749			749
Non-profit			7,517	7,517					
Total	\$ 44,309	\$ 57,951	\$ 42,765	\$ 8,157	\$ 8,157	\$ 59,495	\$ 62	\$ 1,409	\$ 58,148

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Meadowthorpe Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
						To	From				
General	\$ 6,599	\$ 1,695	\$ 5,431	\$ 2,012	\$ 4,875	\$ 1,475	\$ 6,350				
Instruction	11,479	39,636	33,932		16,769		16,652		\$ 117		
Special Events	15,672	33,208	30,112		13,858	4,910	13,372		730		
Non-profit		209,496	212,808	3,312			6,000				
Total	\$ 33,750	\$ 284,035	\$ 282,283	\$ 5,324	\$ 35,502	\$ 7,719	\$ 42,374		\$ 847		

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Northern Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 8,461	\$ 7,064	\$ 6,089	\$ 2,200		\$ 11,636		\$ 42	\$ 11,594
Instruction	5,395	8,085	7,832	197		5,845			5,845
Accommodation	1,203	2,267	923			2,547			2,547
Special Events	4,046	1,045	372	140		4,859			4,859
Non-profit		3,995	1,458		\$ 2,537				
Total	\$ 19,105	\$ 22,456	\$ 16,674	\$ 2,537	\$ 2,537	\$ 24,887	\$ -	\$ 42	\$ 24,845

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Picadome Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 10,358	\$ 3,040	\$ 630	\$ 1,748		\$ 14,516			\$ 14,516
Instruction	3,519	15,698	17,258	1,235		3,194			3,194
Special Events	2,060	538			\$ 16	2,582			2,582
Non-profit	277	217,878	215,188		2,967				
Total	\$ 16,214	\$ 237,154	\$ 233,076	\$ 2,983	\$ 2,983	\$ 20,292	\$ -	\$ -	\$ 20,292

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Rosa Parks Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 1,994	\$ 3,831	\$ 1,852	\$	\$ 157	\$ 3,816			\$ 3,816
Instruction	11,593	51,973	49,791		158	13,617			13,617
Special Events		782,502	735,367	\$ 315		47,450			47,450
Total	\$ 13,587	\$ 838,306	\$ 787,010	\$ 315	\$ 315	\$ 64,883	\$ -	\$ -	\$ 64,883

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Russell Cave Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 4,297	\$ 619	\$ 618	\$ 1,147		\$ 5,445			\$ 5,445
Instruction	4,148	7,534	5,644		\$ 153	5,885			5,885
Special Events	2,379	2,802	2,512		1,010	1,659			1,659
Non-profit		2,464	2,480	16					
Total	\$ 10,824	\$ 13,419	\$ 11,254	\$ 1,163	\$ 1,163	\$ 12,989	\$ -	\$ -	\$ 12,989

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Sandersville Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 12,837	\$ 2,386	\$ 2,178	\$ 2,360	\$ 2,360	\$ 10,685			\$ 10,685
Instruction	16,646	22,240	22,893	\$ 2,360		18,353	\$ 538		18,891
Special Events	53	7,517	2,867			4,703			4,703
Non-profit	179	173,888	173,888			179			179
Total	\$ 29,715	\$ 206,031	\$ 201,826	\$ 2,360	\$ 2,360	\$ 33,920	\$ 538	\$ -	\$ 34,458

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Southern Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 9,541	\$ 7,340	\$ 5,573	\$ 100	\$ 692	\$ 10,716	\$ 100	\$ -	\$ 10,816
Instruction	6,123	18,094	23,843	3,252		3,626			3,626
Special Events	4,207	15,265	9,932		985	8,555			8,555
Non-profit		157,908	156,233		1,675				
Total	\$ 19,871	\$ 198,607	\$ 195,581	\$ 3,352	\$ 3,352	\$ 22,897	\$ 100	\$ -	\$ 22,997

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Squires Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 31,442	\$ 2,481	\$ 1,644	\$ 5,712	\$ 5,712	\$ 26,567			\$ 26,567
Instruction	16,847	14,754	10,932		7,422	13,247			13,247
Non-profit	1,223	148,473	160,342	\$ 13,134		2,488			2,488
Total	\$ 49,512	\$ 165,708	\$ 172,918	\$ 13,134	\$ 13,134	\$ 42,302	\$ -	\$ -	\$ 42,302

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

STEAM Academy

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 19,999	\$ 31,994	\$ 30,259	\$ 8,000	\$ 8,000	\$ 13,734	\$ 2,335		\$ 16,069
Instruction	6,087	5,862	2,350			9,599			9,599
Accommodation	1,237	21,623	18,632			4,228			4,228
Non-profit	10	854	8,000	\$ 8,000		864			864
Total	\$ 27,333	\$ 60,333	\$ 59,241	\$ 8,000	\$ 8,000	\$ 28,425	\$ 2,335	\$ -	\$ 30,760

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Stonewall Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 31,970	\$ 4,423	\$ 7,088		\$ 17,357	\$ 11,948			\$ 11,948
Instruction	796	13,613	14,276	\$ 703		836			836
Accommodation	29,334	174,118	156,740		9,543	37,169			37,169
Non-profit			26,197	26,197					
Total	\$ 62,100	\$ 192,154	\$ 204,301	\$ 26,900	\$ 26,900	\$ 49,953	\$ -	\$ -	\$ 49,953

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Tates Creek Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 8,776	\$ 10,309	\$ 9,949	\$ 595	\$ 8,541	\$ 8,541			\$ 8,541
Instruction	4,070	18,447	16,552	905	5,060	5,060			5,060
Accommodation	473	835	758	53	497	497			497
Non-profit		139,332	140,885	1,553					
Total	\$ 13,319	\$ 168,923	\$ 168,144	\$ 1,553	\$ 14,098	\$ 14,098	\$ -	\$ -	\$ 14,098

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Veterans Park Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 13,189	\$ 11,724	\$ 14,503	\$ 7,353	\$ 3,057	\$ 60	\$ 279	\$ 2,838	
Instruction	8,651	33,903	28,009	3,220	11,325		84	11,241	
Non-profit		315,818	326,391	\$ 10,573					
Total	\$ 21,840	\$ 361,445	\$ 368,903	\$ 10,573	\$ 14,382	\$ 60	\$ 363	\$ 14,079	

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Wellington Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 4,466	\$ 132,680	\$ 128,365	\$ 198	\$ 198	\$ 8,583	\$ 50		\$ 8,633
Instruction	6,741	8,722	10,212	\$ 198		5,449			5,449
Accommodation	5,773	790	1,657			4,906			4,906
Non-profit		207,865	206,929			936	4,300		5,236
Total	\$ 16,980	\$ 350,057	\$ 347,163	\$ 198	\$ 198	\$ 19,874	\$ 4,350	\$ -	\$ 24,224

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

William Wells Brown Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 7,643	\$ 5,904	\$ 3,243	\$ 2,461	\$ 2,461	\$ 7,843	\$ 276	\$ -	\$ 8,119
Instruction	2,105	1,678	1,902			1,881			1,881
Accommodation	7,687	1,000	3,424	400		4,863			4,863
Non-profit	14		2,861	\$ 2,861		14			14
Special Events	155	10				165			165
Total	\$ 17,604	\$ 8,592	\$ 11,430	\$ 2,861	\$ 2,861	\$ 14,766	\$ 276	\$ -	\$ 15,042

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Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2020

Yates Elementary School

Accounts:	Cash Balances July 1, 2019	Receipts	Disbursements	(Interfund Transfers)		Cash Balances June 30, 2020	Accounts Receivable June 30, 2020	Accounts Payable June 30, 2020	Fund Balances June 30, 2020
				To	From				
General	\$ 8,777	\$ 2,821	\$ 4,370			\$ 7,228			\$ 7,228
Instruction	11,094	4,397	4,246	\$ 414		11,659			11,659
Accommodation	5,885	1,884	3,286		\$ 414	4,069			4,069
Total	\$ 25,756	\$ 9,102	\$ 11,902	\$ 414	\$ 414	\$ 22,956	\$ -	\$ -	\$ 22,956

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 statement of fiduciary net position of the School Activity Funds (the "Activity Funds") of the Fayette County School District (the "District") as of June 30, 2020, and the related notes to combined statement of fiduciary net position, which collectively comprise the Activity Funds' basic financial statement and have issued our report thereon dated January 13, 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 statement is 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 determination of financial statement amounts. 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  
January 13, 2021