Financial Statements and
Related Information

2015

Fayette County School District
School Activity Funds

June 30, 2015

Strothman+Co

Financial Statements and
Related Information

Fayette County School District
School Activity Funds

June 30, 2015

Independent Auditors' Report 1

Management's Discussion and Analysis 3

Financial Statement

Combined Statement of Fiduciary Net Position 5

Notes to Combined Statement of Fiduciary Net Position 6

Combining Information

Combined Statement of Receipts, Disbursements and Fund Balances 8

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

High Schools

Bryan Station 9

Eastside Center for Applied Technology 13

Henry Clay 14

Lafayette 18

Learning Center at Linlee 23

Martin Luther King Academy 24

Paul Laurence Dunbar 25

Southside Center for Applied Technology 29

Tates Creek 30

Middle Schools

Beaumont 34

Bryan Station 35

Carter G. Woodson Academy 36
Crawford 37
Edythe J. Hayes 38
Jessie M. Clark 39
Leestown 40
Lexington Traditional Magnet 41
Morton 42
School for Creative and Performing Arts at Bluegrass 43
Southern 44
Tates Creek 45
Winburn 46

Elementary Schools

Academy for Leadership at Millcreek Elementary (formerly Millcreek Elementary) 47
Arlington 48
Ashland 49
Athens 50
Booker T. Washington Intermediate Academy 51
Booker T. Washington Primary Academy 52
Breckinridge 53
Cardinal Valley 54
Cassidy 55
Clays Mill 56
Deep Springs 57
Dixie Magnet 58
Garden Springs 59
Glendover 60
Harrison 61
James Lane Allen 62

Julius Marks 63

Lansdowne 64

Liberty 65

Locust Trace AgriScience Farm 66

Mary Todd 67

Maxwell 68

Meadowthorpe 69

Northern 70

Picadome 71

Rosa Parks 72

Russell Cave 73

Sandersville 74

Southern 75

Squires 76

STEAM Academy 77

Stonewall 78

Tates Creek 79

Veterans Park 80

Wellington 81

William Wells Brown 82

Yates 83

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* 84

Strothman and Company
Certified Public Accountants and Advisors
1600 Waterfront Plaza
325 West Main Street
Louisville, KY 40202
502 585 1600

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, 2015, and the related notes to the combined statement of fiduciary net position.

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, 2015 in conformity 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 combining information listed in the preceding table of contents on pages 8 through 83 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 November 13, 2015 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 that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance related to the Activity Funds.

STROTHMAN AND COMPANY

Louisville, Kentucky
November 13, 2015

Management's Discussion and Analysis

Fayette County School District
School Activity Funds

June 30, 2015

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, 2015. Please read it in conjunction with the Activity Funds' combined statement of fiduciary net position which is on page 5.

Government Structure

The fifty-nine 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 fifty-nine 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 $2,998,330 at June 30, 2015, compared to $2,860,487 of total assets in the prior year, which reflects an increase of $137,843. At June 30, 2015, total assets consist of primarily of cash totaling $2,967,448, compared to June 30, 2014 which reflected cash and temporary cash investments of $2,804,217. This increase in cash and temporary cash investments was primarily due to the excess of cash receipts over cash disbursements by approximately $191,376 during the fiscal year ended June 30, 2015. Total liabilities of all Activity Funds amounted to $2,998,330 at June 30, 2015, compared to total liabilities of $2,860,487 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 $10,510,291 during the fiscal year ended June 30, 2015 compared to $10,657,581 of cash receipts in the prior year, which reflects a decrease of $147,290. Disbursements by the Activity Funds amounted to $10,318,915 and $10,476,964 during the fiscal years ended June 30, 2015 and 2014, 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.

Fayette County School District
School Activity Funds

June 30, 2015

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 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, 2015

Assets		
Cash		$ 2,967,448
Accounts receivable		23,668
Inventory		7,214
	Total Assets	$ 2,998,330
Liabilities		
Accounts payable		$ 49,122
Due to student groups		2,949,208
	Total Liabilities	$ 2,998,330

See Notes to the Combined Statement of Fiduciary Net Position

Fayette County School District
School Activity Funds

June 30, 2015

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 nine high schools and technical centers, thirteen middle schools and thirty-seven 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 November 13, 2015, the date the financial statement was available to be issued.

Fayette County School District
School Activity Funds

June 30, 2015

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.

Combining Information

Combined Statement of Receipts, Disbursements and Fund Balances

Fayette County School District
School Activity Funds

Year Ended June 30, 2015

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 521,436	$ 1,011,228	$ 917,274	$ 163,254	$ 168,075	$ 610,569	$ 5,745	$ 6,723	$ 609,591
Instruction	857,561	2,956,683	3,143,869	447,307	219,419	898,263	10,996	25,761	883,498
Accommodation	506,563	1,471,435	1,472,458	117,155	48,337	574,358	3,211	9,333	568,236
Special events	155,386	776,242	697,639	27,323	113,724	147,588	115	2,975	144,728
Athletics	475,279	1,996,430	2,038,819	179,092	183,006	428,976	3,391	4,330	428,037
Non-profit	437	1,808,023	1,621,879	55,876	233,831	8,626	140		8,766
Miscellaneous	253,765	490,250	426,977	554	18,524	299,068	70		299,138
Total	$ 2,770,427	$ 10,510,291	$ 10,318,915	$ 990,561	$ 984,916	$ 2,967,448	$ 23,668	$ 49,122	$ 2,941,994

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, 2015

Bryan Station High School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General:									
General	$ 871	$ 15,774	$ 14,321		$ 1,892	$ 432			$ 432
Advertising		400			400				
Parking Fees		210				210			210
Interest	537	158	98		597				
Energy Aware	130	4,846	95		63	4,818			4,818
Closing Account	56				56				
Spanish IMM HS	2,739	120			120	2,739			2,739
Misc	30	15,954			15,984				
	4,363	37,462	14,514		19,112	8,199			8,199
Instruction:									
Academic Team	1,137	303	1,300			140			140
IT Academy	46	412	901	$ 661		218			218
Station Arts	1,774	1,373	1,162		335	1,650			1,650
Green Team	812		190			622			622
STLP	128	9,000				9,128			9,128
Technology Department	1,285	688	1,372			601			601
Counseling	2,971	33,916	34,012		102	2,773			2,773
School Pictures	15	1,427	50		1,391	1			1
Crest Yearbook	4,077	1,205	8,571	3,289					
Defender Newspaper	466	149				615			615
Drama	895	6,478	3,903	1,400		4,870			4,870
L.S.T.E.A.M.		260	260						
Family/Consumer		1,133	2,031	898					
Relationships/Money		235	150			85			85
HOSA - Health Occupation	2,332	1,440	3,139	1,050		1,683			1,683
World Language	140					140			140
Library	1,510	853	363			2,000			2,000
Math	224	2,370	1,899		235	460			460
Piano	1,625	125	1,496	700		954			954
Interiors/Fashion	326	3,049	2,379		284	712			712
Art - A.Davis	234	240		435		909			909
Art - Brice	24	297	279	340		382			382
Band	2,082	300	2,815	500		67			67
Chorus	1,498	8,273	8,141	2,000		3,630			3,630
Culinary Arts	672	1,177	1,900	160		109			109
Orchestra	2,704	3,068	4,934	2,000		2,838			2,838
Child Development	898	1,592	4,340	1,851		1			1

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Bryan Station High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Pre-Engineering 1	2		12	10					
Pre-Engineering 2	588	540	284	190		1,034			1,034
Music-Guitar	1,235	770	1,502	500		1,003			1,003
Schentrup - Art	1,593	2,960	2,049	1,112		3,616			3,616
Health & PE	16					16			16
YCLub/KUNA	405	5,471	5,735			141			141
Trip	1				1				
Defender Café	64	958	825	100		297			297
FCCLA	691	2,680	2,074			1,297			1,297
Science	3,025	1,100	3,301	2,000		2,824			2,824
Social Studies	783	5,052	5,710	3,120		3,245			3,245
Spanish	908	2,045	1,936		408	609			609
Special Education		485	790	305					
Speech	10				10				
Future Educators	94				94				
Beta Club	1,338	5,485	5,831			992			992
FBLA Club	201	1,303	1,380			124			124
National Honor Society	333	435	325			443			443
National Art Honor Society	171					171			171
Menc Tri-M	183	130	285			28			28
Bell South Grant	86		86						-
	39,602	108,777	117,712	22,621	2,860	50,428			50,428
Accommodation:									
Bass Club		2,980	2,276			704			704
Building/Memorials	679					679			679
Harambee	22				22				
Junior Class	1,093	16,468	15,544			2,017			2,017
Key Club	3,898	3,405	7,302			1			1
Pep Club		2,330	1,578			752			752
Project Transition	6,292	5,152	3,541			7,903			7,903
YSC Outreach		200				200			200
R.O.T.C.	7,193	21,488	17,121		661	10,899			10,899
Senior Class	3,150	1,807	3,519		1,438				
Spanish Honor Society		480	494	908		894			894
Student Council	2,132	151	1,155			1,128			1,128
Student Rewards		500			215	285			285
Step Team	26	1,045	901			170			170
	24,485	56,006	53,431	908	2,336	25,632			25,632

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Bryan Station High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Special events:									
Pepsi-Students	553	1,103	1,431			225			225
Cola Investment Fund	418	21	319		120				
Pepsi-Staff	2,068	1,273	2,886	120		575			575
	3,039	2,397	4,636	120	120	800			800
Athletics:									
Athletic Fund	68	20,900	14,957		4,778	1,233			1,233
Start Up Cash	500	200	600		100				
Middle School Gate	19					19			19
Athletic Fieldhouse	1,381					1,381			1,381
Baseball	3,848	9,019	10,248			2,619			2,619
Boys Basketball	1,565	20,199	18,579			3,185			3,185
Girls' Basketball	2,752	17,701	22,809	2,356					
Cheerleaders - Green	181	6,110	5,078			1,213			1,213
Dance		1,955	1,366	500		1,089			1,089
Cross Country	361	6,748	4,913			2,196			2,196
La Crosse	15	600				615			615
Football	2,074	31,802	33,202	286		960			960
Golf	765	1,750	1,800			715			715
Bowling	3,374	5,227	5,242			3,359			3,359
Intramural	240					240			240
Boys' Soccer	3,095	3,897	6,943			49			49
Girls' Soccer	1,595	7,453	6,414	1,873		4,507			4,507
Softball	1,257	18,202	14,253	1,050		6,256			6,256
Swimming	663	11,715	9,841			2,537			2,537
Tennis Boys	670	2	230			442			442
Track	2,814	22,933	25,196		250	301			301
Tournament	49					49			49
District Tournament	243					243			243
Volleyball	2,270	9,990	12,214	925		971			971
Wrestling	828	17,446	14,841			3,433			3,433
Archery	1,480	21,918	23,577	250		71			71
Sports Medicine	114	899	100			913			913
	32,221	236,666	232,403	7,240	5,128	38,596			38,596

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Bryan Station High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Non-profit:									
Fee Waiver		17,055			17,055				
Textbook Rental		2,050	17,037	14,987					
Sweep Boe			735	735					
		19,105	17,772	15,722	17,055				
Total	$ 103,710	$ 460,413	$ 440,468	$ 46,611	$ 46,611	$ 123,655	$ -	$ -	$ 123,655

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Eastside Center for Applied Technology

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 23,385	$ 26,000	$ 16,229		$ 20,000	$ 13,156			$ 13,156
Accommodation	25,727	7,697	31,424	$ 20,000		22,000			22,000
	$ 49,112	$ 33,697	$ 47,653	$ 20,000	$ 20,000	$ 35,156	$ -	$ -	$ 35,156

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Henry Clay High School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General:									
General	$ 2,757	$ 9,549	$ 7,823		$ 270	$ 4,213			$ 4,213
Interest	311	177			166	322			322
Pepsi Comm-Students	129	250	372	$ 173		180	$ 204	$ 63	321
Pepsi Comm-Faculty	881	2,654	3,816	370		89			89
Parking	93	5,275	4,541		793	34			34
Student Planners		195	195						
Contingency		2,181			1,618	563			563
	4,171	20,281	16,747	543	2,847	5,401	204	63	5,542
Instruction:									
Art	79					79			79
Art KJ	2,168	28,932	30,152	192		1,140			1,140
Art EB	1,290	1,688	2,765	253		466			466
Art AC	470	2,436	3,758	1,880		1,028			1,028
A P History	325					325			325
Band	4,368	14,405	18,236			537			537
Business	4	548	265			287			287
Graphic Art Ins	90	1,110	359			841			841
Guidance	1,424	1,620	841		40	2,163			2,163
English	485					485			485
Chorus	213	7,785	7,846			152			152
Family Consumer - DW	4,673	5,940	4,212	990		7,391			7,391
Family Consumer - RB	1,533	2,839	3,868		504				
Orch Inst	648	987	1,330	630		935			935
Science	79	20				99			99
Chemistry		1,600	369			1,231			1,231
Special Education	230	300	107			423			423
P E Instructions	4,031	3,890	2,840	40		5,121			5,121
Get Kids Fit	6,653	809	809		4,800	1,853			1,853
Drama	7,624	1,714	1,415			7,923			7,923
Math Department	306	789	443			652			652
Digital Photography		613				613			
Lost Damage Books		121				121			121
PSAT		9,845	8,261			1,584	60		1,644
Anatomy	1,820	600				2,420			2,420

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Henry Clay High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
AP English	6,107	2,291	8			8,390			8,390
AP Funds	9,330	115,569	118,547	4,800		11,152			11,152
Art-Riley	1,992	4,851	5,512	1,935		3,266			3,266
MSD	266	1,037	651		95	557			557
Dual Credit		182	150			32			32
Guitar	611	1,579	1,982			208			208
Honors Orchestra	1,812	1,727	2,616			923			923
Art-KS	310	1,825	2,184	375		326			326
AP Art History	529	22,565	23,651	1,482		925			925
Library	2,982	1,100	479			3,603			3,603
FCEA	126					126			126
Physics		1,282				1,282			
Speech	14					14			14
STLP	3					3			3
Spanish	100	150	226			24			24
Technology	394	257				651			651
Yearbook	16,087	4,829	5,751			15,165			15,165
	79,176	247,835	249,633	12,577	5,439	84,516	60		82,681
Accommodation:									
Advocate	175					175			175
Anchor Club	167		167						
Academy	3,144	2,562	2,332			3,374			3,374
Academic Team		54	450	450		54			54
Beta Club	289	1,410	575			1,124			1,124
Art Club	10	66	66			10			10
Coed-Y	1,434	27,439	28,823			50			50
College Night Affair	1,763	7,280	8,649			394			394
Dance Blue	3,070	650	3,720						
Dance Team	112					112			112
Debate	2,977	19,862	21,609			1,230			1,230
E=USE	1,051	2,045				3,096			3,096
FBLA Club	470	1,623	1,605			488			488
FCCLA		3,023	1,525		10	1,488			
French Honor Society	40					40			40
Freshman Class	126	4,245	4,467	1,695		1,599			1,599
Future Ed of America	127		50			77			77
Go Green	244		69			175			175
Hall of Fame		2,075	4,167	2,095		3			3
Harambee	423	1,440	1,362			501			501

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Henry Clay High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Henry Clay Club	1,054		359			695			695
History Club		400	50	1,533		1,883			
Inter Club	397					397			397
HCHS Lacrosse Club	67					67			67
Junior Class	1,146				1,034	112			112
Junior Classical Lea	3,227	2,430	5,450			207			207
Literary Club	2,451					2,451			2,451
Marcie Thomason	10,948	15,660	528	450		26,530			26,530
Model UN		7,478	8,560	1,513		431			
National Honor Society	2,498	1,140	1,326		500	1,812			1,812
Outdoor Club	212	40				252			252
Psychology Club	178	227				405			405
Science Club	848	3,431	3,163			1,116			1,116
Scholarship-A D Blac	777					777			777
Scholarships	15,652		3,250			12,402			12,402
Senior Class	12,660	34,345	28,024		2,706	16,275			16,275
Spirit Club	335					335			335
Science	616	1,678	1,806			488			488
Special Project	213	168				381			381
Spanish Club	502					502			502
UNICEF Club	399				399				
STAMP	2,448	1,460	2,048			1,860			1,860
Student Council	1,928	2,062	2,871		556	563			563
TSA	15					15			15
Special Olympics	24					24			24
ST.Youth SVC	48	30	30		40	8			8
Step Team	219					219			219
World Club	358	545	1,050	304		157			157
Young Republican	42					42			42
	74,884	144,868	138,151	8,040	5,245	84,396			80,594
Athletics:									
Athletics	892	4,905	10,884	8,800		3,713			3,713
Archery	1,125	1,801	651		1,220	1,055			1,055
Athletic Wall of Fame	1,137				330	807			807
Bass Fishing	650		338	250		562			562

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Henry Clay High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To		Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Bowling	78	3,039	2,746		25	346			346
Boys Basketball	1,646	20,137	27,314	5,860		329			329
Girls Basketball		14,143	15,770	2,834		1,207			1,207
Baseball	2,435	16,239	17,885	1,492		2,281			2,281
Blue Squad	51	14,043	12,286		1,325	483			483
LaCrosse		840	840						
Cross Country	1,399	7,271	7,073		526	1,071			1,071
Football	1,899	27,322	28,726	5,150		5,645			5,645
Gate Receipts	35,765	35,603	18,923		32,031	20,414			20,414
Boys Golf	256	896	1,301	250		101			101
Girls Golf	168	840	1,240	250		18			18
Drug Testing	11,344	8,075	25,685	14,626		8,360			8,360
Intramurals	541	54	61			534			534
Boys Soccer	4,567	14,548	15,520		1,775	1,820			1,820
Girls Soccer	3,551	16,198	13,205		1,350	5,194			5,194
Softball	213	6,193	4,208	1,000		3,198			3,198
Swimming		2,422	2,622	250		50			50
Boys Tennis	600	1,625	1,847	250		628			628
Girls Tennis	441	1,675	1,927	250		439			439
Middle School Track	2,039	3,365	4,152		1,252				
Track	684	12,595	15,594	2,708		393			393
Athletic Trips		1,857	1,850			7			
Tournament	7,010	39,389	22,588		11,751	12,060			12,060
Volley Ball	1,728	13,101	13,056		500	1,273			1,273
Wrestling	86	7,863	8,909	1,000		40			40
Athletic Training		3	5,620	5,618		1			
Title IX				2,943		2,943			
	80,305	276,042	282,821	53,531	52,085	74,972			72,021
Non-profit:									
Fee Waivers		12,705	3,630		9,075				
Instructional Fees	296	51,748	51,042			1,002			1,002
	296	64,453	54,672		9,075	1,002			1,002
Total	$ 238,832	$ 753,479	$ 742,024	$ 74,691	$ 74,691	$ 250,287	$ 264	$ 63	$ 241,840

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Lafayette High School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General:									
General	$ 9,957	$ 23,905	$ 21,686		$ 2,177	$ 9,999	$ 1,900		$ 11,899
Pepsi Faculty	167	644	664		39	108			108
Interest		175	114			61			61
Cash Banks		10,685	10,700	$ 15					
Graduation			12	12					
Fees	479	127,498	66,726		61,251				
Energy Award	354	4,418				4,772			4,772
Parking	10	3,215	1,641		1,563	21			21
Pepsi Students	21		9		12				
	10,988	170,540	101,552	27	65,042	14,961	1,900		16,861
Instruction:									
Bates, David		95	72	100		123			123
Japanese	201	480	671			10			10
Art-Bryant	250		2,917	3,263		596			596
AP Art History	259		334	339		264			264
Art-Jones	354		3,782	3,433		5			5
English	408	1,111	1,525	960		954			954
Graphic Arts	1,290	887	10,676	8,816		317		$ 193	124
Art & Humanities	181		479	819		521			521
Physical Education	274		2,998	3,403		679			679
Art-Sturgill	818	1,703	5,808	3,443		156			156
STLP	9		173	230		66			66
AP STATS			100	100					
Tech Education Lab	11				11				
TSA	81	4,242	4,863	1,486		946			946
Photo/Video Lab (Digital Medi	735			719		1,454			1,454
Facon-Mullins	1,034		781	100		353			353
Art Special Funds	2,320		1,351			969			969
SCAPA-Theatre		2,203	2,461	311		53			53
SCAPA Vocal Music	199					199			199
Technology	51		25	150		176			176

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Lafayette High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Art - Pottery	35		120	384		299			299
Art-Computer Asst.				154		154			154
Creative Writing	5	655	820	313		153			153
Art-Summer Worksh	1,024	70	215			879			879
Chicago Trip		1,933	2,470	537					
Art - Art 1	421			353		774			774
Art-Page	209		5,618	6,116		707			707
SCAPA Dance	983	707	638			1,052			1,052
Preschool (Child Care Servic		2,420	2,058	1,100		1,462			1,462
Social Studies	1,696		5,770	6,725		2,651			2,651
Art-Stofer	406	794	4,486	3,550		264			264
Science	1,546		2,665	6,026		4,907			4,907
Bezo's Foundation	2,119					2,119			2,119
Misc Fees	1,955	2,446	6,984	2,583					
Culinary Arts-Martin	2,187		6,135	4,250		302			302
Controlling Stress	14	460	1,813	2,174		835			835
Housing/Fashion	49			50		99			99
	21,124	20,206	78,808	61,987	11	24,498		193	24,305
Accommodation:									
Class of 61	354		52			302			302
Academic Team		867	827			40			40
Band	4,482	32,307	36,789						
Band Instrument Fees	53					53			53
GSA		1,693	995			698			698
Beta Club	4,699	4,490	2,911			6,278			6,278
The Green Team	673					673			673
Counseling	1,011	4,094	4,895			210			210
Class of 79	400					400			400
Adv Mktg-School Sto	942	15,460	11,207		4,477	718			718
Retail Co-op	400		194	358		564			564
Business Dept	2,589		2,342	925		1,172		260	912
Deca Club	2,004	3,939	3,510	41		2,474		12	2,462
Drama	13,521	12,205	14,458	1,703		12,971			12,971
F.B.L.A.	217					217			217
Student Production	1,569		1,569						
FCA		102				102			102
French Club	845		747			98			98

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Lafayette High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Y-Club	376	9,179	9,247			308			308
National Honor Society	1,675	2,110	1,619			2,166			2,166
AP Testing Acct	16,725	67,403	61,667		3,340	19,121		495	18,626
World Languages	1,211		31	136		1,316			1,316
Key Club	732					732			732
Outdoors Club	968	40				1,008			1,008
Ultimate Frisbee	285					285			285
Laurel	353		200			153			153
Library Copier Fund	1,685	1,050	1,332		130	1,273			1,273
Coach V Group Acct		50	42			8			8
AP Math	793		776	825		842			842
Mu Alpha Theta	1,681	3,466	3,540	1,500		3,107			3,107
Orchestra		1,110	1,053	3		60			60
Tri-M			159	159					
Transcripts	326	652	141		599	238			238
Geo Club		532	532						
Senior Class Live	2,056		378		150	1,528			1,528
Social Fund	47					47			47
Art Club	224					224			224
Pottery Club	25					25			25
Special Ed	79	375	230		24	200	15		215
Hosp / Tour / Rec			195	195					
Speech		5,342	3,939			1,403			1,403
Action For Africa	508					508			508
Student Council	3,324	24,125	24,492		1,355	1,602			1,602
Vocal Music	258	16,461	17,060	580		239			239
Lifestream Club	60					60			60
ESL	4,247	4,399	4,456			4,190			4,190
Musicianship 1	759		20	345		1,084			1,084
Fashion Club		415	27			388			388
FCCLA Lexington	2,263	819	974			2,108			2,108
Jazz Band (Musicianship2)	90			405		495			495
YSC Teen Board	2,364	1,786	1,814		50	2,286			2,286
Musicianship 3	96			650		746			746
Senior Class	569	911	1,326			154			154
Rising Republicans		1,060				1,060			1,060
Harambee	6	876	965	83					
Junior Class	11,287	24,362	16,682		1,550	17,417			17,417
Patrick McDonnell SC	374		150			224			224
Thelma Beeler Scholarship	3,479	500	200			3,779			3,779

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Lafayette High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Freshman Class	203	305	651	362		219			219
L. Dow Robey	113		100			13			13
Parenting			651	901		250			250
Child Dev-Crumbaugh	1,377	63	1,004	1,927		2,363			2,363
Life Skills			904	1,280		376			376
Money Skills			3,149	3,349		200			200
Sophomore Class	1,460	2,000	1,792		100	1,568			1,568
Young Democrats Club	60					60			60
Spanish Honor Society	24					24			24
Spanish Club	6					6			6
Text / Tech Fees			1,351	3,451		2,100			2,100
	95,927	244,548	243,345	19,178	11,775	104,533	15	767	103,781
Special events:									
Yearbook	20,143	3,570	4,765	130		19,078			19,078
	20,143	3,570	4,765	130		19,078			19,078
Athletics:									
General Athletics	2,777	8,607	27,878	17,030		536			536
Archery	1,091	19,705	17,357		1,142	2,297			2,297
Baseball	190	15,570	15,814	54					
Boys Basketball	1,613	15,358	15,943		657	371			371
Girls Basketball		9,644	11,117	1,473					
Bass Fishing	205	500	535	5		175			175
Cheerleading		7,436	8,436	1,000					
Dance	389	36,110	34,281	500		2,718			2,718
Football Tournament		5,447	3,569		1,878				
Intramurals Other	868					868			868
Football	24	77,946	83,341	5,371				90	(90)
Football Aux	6,991				6,039	952			952
Boys Golf	559	925	173		1,311				
Girls Golf		840	87	518		1,271			1,271
Middle School Football		2,058			2,058				
Boys Soccer	2,105	9,667	10,555		964	253			253
Girls Soccer	8,195	9,669	13,692	476		4,648			4,648
Swimming		6,725	8,173	1,448					

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Lafayette High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Softball		36,769	35,983		786				
Girls Tennis		385	276		109				
Cross Country		6,200	8,534	2,334					
Wrestling	507	3,076	3,034		549				
Bowling	1,185	6,018	5,584		670	949			949
Title IX Funds		5,000	1,782		3,218				
Boys Tennis		2,110	1,861		249				
Volleyball	3,981	23,709	24,658		755	2,277			2,277
Maurice Jackson Scholarship	511					511			511
KHSAA Tennis	382		382						
Sports Medicine		10,234	5,259		4,975				
Girls Track	9,768	8,335	14,317	1,127		4,913			4,913
	41,341	328,043	352,621	31,336	25,360	22,739		90	22,649
Non-profit:									
Fee Waiver		10,470			10,470				
		10,470			10,470				
Total	$ 189,523	$ 777,377	$ 781,091	$ 112,658	$ 112,658	$ 185,809	$ 1,915	$ 1,050	$ 186,674

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Learning Center at Linlee

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 108	$ 182	$ 75		$ 30	$ 185			$ 185
Instruction	993	2,050	4,169	$ 1,666		540			540
Accommodation	2,129	8,880	4,674	138	137	6,336			6,336
Non-profit		1,635			1,635				
Total	$ 3,230	$ 12,747	$ 8,918	$ 1,804	$ 1,802	$ 7,061	$ -	$ -	$ 7,061

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Martin Luther King Academy

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 7,661	$ 1,312	$ 1,496		$ 1,035	$ 6,442			$ 6,442
Instruction	100	150	2,155	$ 2,105		200			200
Accommodation	830					830			830
Special events		17	381	381		17			17
Miscellaneous	247,449	117,786	69,090	554	89	296,610			296,610
Non-profit		2,076	160		1,916				
Total	$ 256,040	$ 121,341	$ 73,282	$ 3,040	$ 3,040	$ 304,099	$ -	$ -	$ 304,099

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Paul Laurence Dunbar High School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General:									
Guidance	$ 8,464	$ 104,396	$ 97,493		$ 144	$ 15,223		$ 803	$ 14,420
Booktique	1,055	4,691	3,816		151	1,779			1,779
School Locks	8	1,000	449			559			559
Repair Replace Book	4,744	491	7,121	$ 60,107		58,221			58,221
PLD-Office	11,946	7,021	9,120	213		10,060		76	9,984
Parking Sticker Fees	128	6,900	3,505			3,523			3,523
	26,345	124,499	121,504	60,320	295	89,365		879	88,486
Instruction:									
Art-Pawley	221		1,628	1,951		544			544
Art Classes - Banks			2,622	3,488		866	$ 650		1,516
Art Projects - Rehner	1,201	439	1,648	3,525		3,517			3,517
Art Projects - Eller	2	400	4,060	4,016		358			358
Band	1	20,534	18,411		1,267	857	237		1,094
Business	393		809	798		382			382
Chorus	1,283	20,135	23,389	4,676		2,705	875		3,580
EBCE	544		1,244	1,300		600			600
Marketing	166	665	712			119			119
Dual Credit	443		2,259	2,150		334			334
English	2,648	1,000	1,807	1,236		3,077			3,077
Foreign Language	653		1,218	3,881		3,316		1,081	2,235
Family & Consumer	3,428	109	480		80	2,977		1,582	1,395
Junior AP Composition	2,103		1,167	1,988		2,924			2,924
English Spring Board	5					5			5
Library	2,099	1,894	2,820			1,173			1,173
Life Skills	467		45			422			422
MSTC	2,205	9,758	15,518	7,648		4,093		1,046	3,047
PE/Health			2,052	2,772		720			720
Math	320	115	1,064	2,090		1,461			1,461
Orchestra	1,142	13,348	10,752	1,457		5,195			5,195
Science	4,213	1,120	12,713	9,993		2,613	4,666	673	6,606
Social Studies	1	2,025	621	2,313		3,718	2,400		6,118
Speech Team		5,401	7,069	1,668					
STLP	52	2,042	679			1,415			1,415

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Paul Laurence Dunbar High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Tech Ed	7,344	5,524	12,892	2,222		2,198			2,198
TV Production	1,213		632	348		929			929
Technology	16,074		30,691	19,826		5,209			5,209
Tech/Text		134,788	1,372		133,416				
Graphic Arts	901	255	4,656	3,816		316			316
Yearbook	7,719	7,113	9,079		51	5,702			5,702
Incriminating Inc	920	504	756			668			668
Transition Program	711		627			84			84
Lamplighter Newspaper	1,251	5,719	7,919	950		1			1
	59,723	232,888	183,411	84,112	134,814	58,498	8,828	4,382	62,944
Accommodation:									
Beta Club	2,011	3,908	3,584			2,335		632	1,703
Archery	4,956	385	69		5,271	1			1
Boys to Men	131					131			131
Bulldawg Buddies	171					171			171
Cultural Society	842	519			400	961			961
E=USE2	1,877	5,970	1,060		1,150	5,637			5,637
FBLA	4	5,046	5,256	207		1			1
Fishing Club			110	111		1			1
Faculty Vending	141	2,032	1,467			706			706
Freshman Class	2,574	300	555			2,319			2,319
Field Trip Funds	9	251	956	696					
Drama Club	848	50,947	42,824	3,310		12,281		4,313	7,968
Dunbar Sci Olympiad	432					432			432
FCA		565	330			235			235
French National Honor Society	151	2,592	2,152			591			591
French Club	383	3,009	1,913			1,479		400	1,079
GSA	175	1,070	1,105			140			140
Invisible Children	1					1			1
FCCLA	2,107	957	2,219			845		130	715
Junior Class	5,256	37,581	32,968	100		9,969			9,969
Leaders in the Making	451	1,198	3,191	1,545		3	66		69
National Honor Society	385	2,035	2,262		146	12			12
Medical Club	13					13			13
Magic Closet	402		243			159			159
No Day But Today	13					13			13
Key Club	425					425			425
Outdoor Club	27				27				

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Paul Laurence Dunbar High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Academic Team	1,132	9,961	11,109	19		3			3
Ping Pong Club	2	1,546	855			693			693
Red Cross	514					514			514
Recycling Club	365					365			365
Robotics	2	18,213	16,338			1,877			1,877
Scotland Exchange	812					812			812
Science NHS	478	300				778			778
Senior Class	1,378	59,070	56,071	286		4,663	2,500		7,163
SHPE	1,925				84	1,841			1,841
Spanish NHS	2,324	1,050	275		696	2,403			2,403
Student Council	1,205	7,855	7,212	300		2,148			2,148
Student Vending	2,126	1,230	1,573			1,783		47	1,736
Technology Club	4	4,242	5,351	1,162		57			57
TLC	2,969	4,965	6,996		330	608			608
Youth in Government	559	11,275	11,500			334			334
	39,580	238,072	219,544	7,736	8,104	57,740	2,566	5,522	54,784
Athletics:									
Baseball		38,079	32,953		5,125	1			1
Archery		10,297	11,349	3,746		2,694			2,694
Dance Team	3,937	51,074	51,820		1,675	1,516		1,020	496
Bowling	1,543	2,299	2,911		375	556			556
Boys Basketball	450	43,518	44,309	344		3			3
Cheerleaders		18,445	17,562		60	823			823
Cross Country	3,426	1,900	4,567		759				
Football	816	51,616	48,736		2,950	746			746
Girls Basketball	625	25,324	24,456		1,050	443			443
Golf	3,077	19,173	20,210		1,940	100			100
Intramural Athletics	697					697			697
Boys Soccer	2,984	14,763	11,670		1,250	4,827			4,827
Girls Soccer	1,402	10,860	10,972		1,200	90			90
Fastpitch/Softball	3,806	9,704	10,198		575	2,737			2,737
Swimming	3,124	5,325	5,896		1,375	1,178			1,178
Tennis	53	3,294	1,608		525	1,214			1,214
Track	1	11,059	7,687		3,355	18			18
Volleyball	96	19,822	19,679		235	4	1,090		1,094
Wrestling	790	1,084	2,438	565		1			1
Athletic Trainers	1,633	2,998	2,957	310		1,984			1,984

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Paul Laurence Dunbar High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Athletic Reserves	285					285			285
Athletic Insurance			14,725	14,725					
General Athletics	4,710	11,087	9,473	1,481		7,805			7,805
	33,455	351,721	356,176	21,171	22,449	27,722	1,090	1,020	27,792
Non-profit:									
Textbook Rental Fees			4,954	4,954					
Fee Waiver-BOE		12,630			12,630				
		12,630	4,954	4,954	12,630				
Total	$ 159,103	$ 959,810	$ 885,589	$ 178,293	$ 178,292	$ 233,325	$ 12,484	$ 11,803	$ 234,006

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Southside Center for Applied Technology

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 2,536	$ 8,304	$ 7,427		$ 1,476	$ 1,937			$ 1,937
Instruction			1,476	$ 1,476					
Accommodation	10,364	14,637	19,908	996	996	5,093			5,093
Special events	4,780	1,318	3,661			2,437			2,437
Total	$ 17,680	$ 24,259	$ 32,472	$ 2,472	$ 2,472	$ 9,467	$ -	$ -	$ 9,467

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Tates Creek High School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General:									
General	$ 349	$ 8,073	$ 6,531	$ 3		$ 1,894		$ 159	$ 1,735
CD Investment	11,822	2,500				14,322			14,322
Energy Award	2,007	1,058				3,065			3,065
Interest		349	233		$ 70	46			46
Transportation	32		16,730	16,698					
Parking Permits	1,438	4,451	5,541		348				
Locks	151	96				247			247
PSAT	4,076	2,157	1,603			4,630			4,630
Pepsi Comm. -Student	612	746	518			840			840
Pepsi Comm.-Faculty	222	679	865			36			36
	20,709	20,109	32,021	16,701	418	25,080		159	24,921
						-			
Instruction:						-			
Culinary	39	2,527	4,116	1,976		426			426
Commodore Corner	894	17,655	8,265		8,152	2,132			2,132
Replacement Books	1,402	583	60		40	1,885			1,885
IB	81,136	82,393	86,944		40	76,545			76,545
Art	85	4,831	7,627	3,402		691			691
CAS	435					435			435
Chorus	2,235	16,467	18,660	2,001		2,043			2,043
Foods	183				183				
Band	439	14,342	3,123		11,654	4			4
Humanities Class	1,406	1,189	1,650	521		1,466			1,466
Drama	1,189	36,501	27,728	213		10,175			10,175
World Language Wor	2,012	222	556	107		1,785			1,785
Life Skills	2,298	441	1,053	178		1,864			1,864
English	8,320	2,945	459		10,061	745			745
Deca		18,611	24,478	8,212		2,345			2,345
Tech Ed	1,269	4,472	5,791	1,465		1,415		40	1,375
TSA	8	5,192	5,472	273		1			1
AP Exams	4,616	910	820			4,706			4,706
Orchestra	311	2,809	3,243	572		449			449
Social Studies	325					325			325
Library	475	640	349		150	616			616
	109,077	212,730	200,394	18,920	30,280	110,053		40	110,013

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Tates Creek High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Accommodation:									
Academic Team	526	1,891	4,389	1,972					
Beta Club	5,129	939	2,209			3,859			3,859
Brewer Memorial Fund	46				46				
Gardner Scholarship	160		250	500		410			410
Cathy Coop Memorial		500	500						
Campus Celebration	1,585	1,052	930		930	777			777
Compass	2,654	5,515	3,998	230		4,401			4,401
Key Club		600	790	1,096		906			906
Ezavion Lindsey School				500		500			500
Senior Trip Fund	19,072	129,282	133,882	5,660		20,132			20,132
FBLA	795	4,295	4,049			1,041			1,041
FCCLA	563	20,460	21,548	1,244		719			719
Harambee Club	50				50				
International Club	261	442	442			261			261
Hope	130	25				155			155
Child Development		351	297			54			54
Playschool	318	450	532			236			236
Fashion & Int. Design	96	305	343	356		414			414
KU Conservation Pilo	3,750	1,312	651		4,346	65			65
Senior Class	753	6,594	8,403	1,500		444			444
National Honor Society	749	5,778	5,117	10		1,420			1,420
Pass	81					81			81
Y-Club	151	3,065	4,277	1,061					
Young Democrats	206					206			206
Young Republicans		250	46			204			204
Science Club	2,945	2,113	873		596	3,589			3,589
Outdoor Club	397					397			397
Step Team	1,052	4,293	5,071			274			274
Speech Team	10	20	446	500		84			84
Student Council	1,435	4,900	4,652	1,330		3,013			3,013
IB Grad Award	5,295		500			4,795			4,795
Boyd Memorial Fund			250	500		250			250
YSC	981	350	129	99		1,301			1,301
World Language		1,924	1,924						
Violence Against	250					250			250
Tatu	1,031		246			785			785
Tandy Memorial Fund	544		250	1,000		1,294			1,294
	51,015	196,706	206,994	17,558	5,968	52,317			52,317

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Tates Creek High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Special Events:									
Sr. Awards			150	150					
Prom	5,057	16,985	18,054	2,133		6,121			6,121
Underclassmen Pictures	991	1,263	1,643		610	1			1
	6,048	18,248	19,847	2,283	610	6,122			6,122
Athletics:									
Athletics	5,135	18,647	15,347		4,851	3,584			3,584
Insurance	3,886		13,925	12,950		2,911			2,911
Drug Testing	7,418		2,251	5,900		11,067		38	11,029
Baseball	5,212	10,964	14,696		1,480				
Bowling	484	1,863	1,287		140	920			920
Athletic Training	901		483			418			418
Archery	1,871	25,426	21,120		1,370	4,807			4,807
IHigh Basketball	2,174		2,174						
Boys Basketball	244	15,632	16,594	1,070		352			352
2015 43rd District		17,202	12,883		4,319				
Girls Basketball	3,085	17,582	21,614	3,505		2,558			2,558
Cheerleaders	628	2,268	1,916		980				
Girls Lacrosse		3,129	3,049			80			80
Fishing	273	4,794	3,645	230		1,652			1,652
Lacrosse	30		16			14			14
Middle School Track		1,159			149	1,010			1,010
Track	9,087	38,166	43,217		525	3,511			3,511
Cross Country	5,433	42,435	38,156		3,822	5,890			5,890
Football	69	38,754	28,532		6,484	3,807		250	3,557
FCPS Football Frenzy	10,608		355			10,253			10,253
Golf	1,483	14,275	12,057		595	3,106			3,106
Intramurals	1,849	1,495	1,997			1,347			1,347
Soccer-Boys	2,120	12,245	8,588		465	5,312			5,312
Soccer-Girls	11,048	14,389	15,150		3,316	6,971			6,971
Softball		5,940	6,087	370		223			223

Continued

Schedule of Receipts, Disbursements and Fund Balances--Continued

Fayette County School District

Year Ended June 30, 2015

Tates Creek High School

	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
Swim Team	320	3,000	4,205	1,000		115			115
Tennis	393	2,082	997		835	643			643
Volleyball	9,206	22,665	19,462		955	11,454			11,454
Wrestling	1,365	3,900	4,248		955	62			62
	84,322	318,012	314,051	25,025	31,241	82,067		288	81,779
Non-profit:									
Fee Waiver		11,970			11,970				
Course Fees		34,445	34,445						
		46,415	34,445		11,970				
Total	$ 271,171	$ 812,220	$ 807,752	$ 80,487	$ 80,487	$ 275,639	$ -	$ 487	$ 275,152

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Beaumont Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 6,549	$ 15,527	$ 14,058	$ 72	$ 1,996	$ 6,094		$ 280	$ 5,814
Instruction	24,357	100,268	110,070	16,313	2,379	28,489			28,489
Special Events	25,078	225,921	208,602	8,613	19,398	31,612			- 31,612
Non-profit		5,595	4,370	4,370	5,595				
Total	$ 55,984	$ 347,311	$ 337,100	$ 29,368	$ 29,368	$ 66,195	$ -	$ 280	$ 65,915

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Bryan Station Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 3,046	$ 15,086	$ 18,578	$ 2,100	$ 335	$ 1,319		$ 73	$ 1,246
Instruction	18,097	57,188	62,363	5,956	104	18,774		297	18,477
Accommodation	16,320	10,240	4,712		464	21,384		1,000	20,384
Athletics	22,646	52,782	61,644	459	2,147	12,096	$ 1,998	2,932	11,162
Non-profit		5,565	100	100	5,565				
Total	$ 60,109	$ 140,861	$ 147,397	$ 8,615	$ 8,615	$ 53,573	$ 1,998	$ 4,302	$ 51,269

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Carter G. Woodson Academy

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 143	$ 225	$ 106	$ 106	$ 259	$ 109			$ 109
Instruction	1,142	2,804	862	149	1,704	1,529	$ 1,450		2,979
Accommodation	241	3,427	3,020	284		932		$ 103	829
Special Events	193	13,073	11,461	924		2,729			2,729
Non-profit		795	1,295	1,295	795				
Total	$ 1,719	$ 20,324	$ 16,744	$ 2,758	$ 2,758	$ 5,299	$ 1,450	$ 103	$ 6,646

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Crawford Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 13,050	$ 16,273	$ 15,622	$ 264	$ 834	$ 13,131			$ 13,131
Instruction	5,892	21,715	23,415	4,355		8,547			8,547
Accommodation	6,440	14,876	13,422	553		8,447			8,447
Athletics	20,537	27,572	31,492	2,218	1,931	16,904			16,904
Non-profit		5,250	625	625	5,250				
Total	$ 45,919	$ 85,686	$ 84,576	$ 8,015	$ 8,015	$ 47,029	$ -	$ -	$ 47,029

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Edythe J. Hayes Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 14,752	$ 46,062	$ 47,703	$ 1,802		$ 14,913		$ 257	$ 14,656
Instruction	31,497	150,755	153,723	6,887	$ 1,392	34,024		3,083	30,941
Athletics	37,310	107,160	97,708	13,380	14,197	45,945			45,945
Non-profit		6,480			6,480				
Total	$ 83,559	$ 310,457	$ 299,134	$ 22,069	$ 22,069	$ 94,882	$ -	$ 3,340	$ 91,542

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Jessie M. Clark Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 5,480	$ 2,488	$ 3,065	$ 47	$ 77	$ 4,873			$ 4,873
Instruction	27,409	114,188	126,352	6,586	237	21,594	$ 67		21,661
Accommodation	1,476	1,958	2,603	450		1,281			1,281
Special events	10,521	8,464	9,905	171	1,619	7,632			7,632
Athletics	15,308	80,304	74,437	1,741	2,582	20,334			20,334
Non-profit		4,635	155	155	4,635				
Total	$ 60,194	$ 212,037	$ 216,517	$ 9,150	$ 9,150	$ 55,714	$ 67	$ -	$ 55,781

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Leestown Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 9,329	$ 18,052	$ 18,542	$ 1,744	$ 778	$ 9,805	$ 585	$ 74	$ 10,316
Accommodation	21,095	58,491	73,150	10,698	126	17,008	290	484	16,814
Athletics	14,883	24,855	23,288	5,429	8,372	13,507			13,507
Non-profit		8,595			8,595				
Total	$ 45,307	$ 109,993	$ 114,980	$ 17,871	$ 17,871	$ 40,320	$ 875	$ 558	$ 40,637

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Lexington Traditional Magnet School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 1,009	$ 16,504	$ 15,839	$ 1,608	$ 1,508	$ 1,774			$ 1,774
Accommodation	17,134	86,696	93,087	7,837	3,149	15,431			15,431
Special events	3,232	64,226	66,877	4,247	1,869	2,959			2,959
Athletics	12,508	39,923	44,621	7,265	8,956	6,119			6,119
Non-profit		5,475			5,475				
Total	$ 33,883	$ 212,824	$ 220,424	$ 20,957	$ 20,957	$ 26,283	$ -	$ -	$ 26,283

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Morton Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 16,647	$ 12,468	$ 20,379	$ 12,050	$ 74	$ 20,712			$ 20,712
Instruction	10,421	66,903	72,148		1,130	4,046		$ 920	3,126
Accommodation	8,604	38,754	40,702	5,055		11,711			11,711
Special events	2,665	10,316	1,033		11,146	802			802
Athletics	18,211	34,597	46,811			5,997			5,997
Non-profit		8,113	3,358		4,755				
Total	$ 56,548	$ 171,151	$ 184,431	$ 17,105	$ 17,105	$ 43,268	$ -	$ 920	$ 42,348

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

School for the Creative and Performing Arts at Bluegrass

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 6,688	$ 574	$ 340	$ 174	$ 174	$ 6,922			$ 6,922
Instruction	12,080	51,467	52,936	10,974	727	20,858		$ 221	20,637
Accommodation	3				3				
Special events	7,196	118,450	106,360	7,258	17,127	9,417			9,417
Non-profit		375			375				
Total	$ 25,967	$ 170,866	$ 159,636	$ 18,406	$ 18,406	$ 37,197	$ -	$ 221	$ 36,976

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Southern Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 12,089	$ 5,502	$ 6,379	$ 5,643	$ 114	$ 16,741			$ 16,741
Instruction	28,586	102,480	103,094	5,639	164	33,447			33,447
Accommodation	5,845	7,539	6,196			7,188			7,188
Special events	2,965	13,283	8,094		5,529	2,625		$ 2,612	13
Athletics	38,108	39,420	31,609	3,479	3,479	45,919			45,919
Non-profit		5,475			5,475				
Total	$ 87,593	$ 173,699	$ 155,372	$ 14,761	$ 14,761	$ 105,920	$ -	$ 2,612	$ 103,308

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Tates Creek Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 6,466	$ 4,633	$ 7,815	$ 6,831	$ 530	$ 9,585			$ 9,585
Instruction	37,756	227,124	227,930	14,133	14,563	36,520			36,520
Accommodation	7,729	25,238	22,313	2,179	960	11,873			11,873
Athletics	20,001	54,108	60,508	3,193	3,548	13,246			13,246
Non-profit		20,056	13,321		6,735				
Total	$ 71,952	$ 331,159	$ 331,887	$ 26,336	$ 26,336	$ 71,224	$ -	$ -	$ 71,224

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Winburn Middle School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 683	$ 6,381	$ 4,054		$ 896	$ 2,114	$ 93		$ 2,207
Instruction	17,877	152,664	155,100	$ 7,135	2,056	20,520			20,520
Accommodation	3,183	8,882	9,910		37	2,118	25		2,143
Athletics	4,123	25,225	28,629	3,625	1,531	2,813	303		3,116
Non-profit		6,240			6,240				
Total	$ 25,866	$ 199,392	$ 197,693	$ 10,760	$ 10,760	$ 27,565	$ 421	$ -	$ 27,986

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Millcreek Elementary

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 3,349	$ 10,017	$ 12,713	$ 3,245	$ 1,471	$ 2,427	$ 250		$ 2,677
Instruction	11,396	19,545	29,060	6,282	1,153	7,010	500	$ 1,471	6,039
Miscellaneous		7,590			6,903	687	70		757
Total	$ 14,745	$ 37,152	$ 41,773	$ 9,527	$ 9,527	$ 10,124	$ 820	$ 1,471	$ 9,473

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Arlington Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 4,899	$ 11,729	$ 16,138	$ 4,041	$ 96	$ 4,435			$ 4,435
Instruction	13,355	19,294	23,507	1,786	285	10,643			10,643
Accommodation	3,549	1,274	2,586	50		2,287			2,287
Special events	3,230	2,522	276		1,975	3,501			3,501
Non-profit		6,240	2,719	756	4,277				
Total	$ 25,033	$ 41,059	$ 45,226	$ 6,633	$ 6,633	$ 20,866	$ -	$ -	$ 20,866

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Ashland Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 14,080	$ 6,355	$ 5,830	$ 140	$ 866	$ 13,879			$ 13,879
Instruction	9,501	32,558	34,669	3,478		10,868		$ 1,324	9,544
Accommodation	3,695	17,616	14,067	185	652	6,777		150	6,627
Special events	2,359	8,099	6,574			3,884			3,884
Non-profit		127,242	124,957	705	2,990				
Total	$ 29,635	$ 191,870	$ 186,097	$ 4,508	$ 4,508	$ 35,408	$ -	$ 1,474	$ 33,934

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Athens Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 34,542	$ 42,911	$ 8,113		$ 27,648	$ 41,692			$ 41,692
Instruction	22,030	46,534	60,961	$ 22,767		30,370			30,370
Accommodation	2,404		2,945	3,692		3,151			3,151
Special events	13,999	12,403	7,158		16,708	2,536			2,536
Non-profit		2,179	20,076	20,027	2,130				
Total	$ 72,975	$ 104,027	$ 99,253	$ 46,486	$ 46,486	$ 77,749	$ -	$ -	$ 77,749

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Booker T. Washington Intermediate Academy

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 163	$ 4,187	$ 5,183	$ 1,062	$ 95	$ 134	$ 683		$ 817
Instruction	1,900	5,539	5,161	571	135	2,714			2,714
Accommodations	19,317	7,979	10,854	3,233	448	19,227			19,227
Special Events	2,969	567	1,734	50	548	1,304			1,304
Non-profit	2	3,915	2		3,690	225			225
Total	$ 24,351	$ 22,187	$ 22,934	$ 4,916	$ 4,916	$ 23,604	$ 683	$ -	$ 24,287

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Booker T. Washington Primary Academy

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 4,398	$ 4,833	$ 8,190	$ 765		$ 1,806		$ 413	$ 1,393
Instruction	1,807	12,526	18,032	5,941		2,242		25	2,217
Special Events	107	6,210	5,304	249	$ 790	472		60	412
Non-profit		6,165			6,165				
Total	$ 6,312	$ 29,734	$ 31,526	$ 6,955	$ 6,955	$ 4,520	$ -	$ 498	$ 4,022

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Breckinridge Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 3,837	$ 4,476	$ 6,603	$ 295	$ 302	$ 1,703	$ 400	$ 499	$ 1,604
Instruction	6,495	1,709	3,435	279		5,048			5,048
Accommodation	11,799	22,813	25,764	7,637	280	16,205	315	1,083	15,437
Special events	1,212	796	1,532	81		557		37	520
Non-profit		7,710			7,710				
Total	$ 23,343	$ 37,504	$ 37,334	$ 8,292	$ 8,292	$ 23,513	$ 715	$ 1,619	$ 22,609

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Cardinal Valley Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 7,444	$ 2,900	$ 9,202	$ 492		$ 1,634		$ 350	$ 1,284
Instruction	11,991	20,678	32,461	9,834		10,042			10,042
Accommodation	3,536	1,173	2,112	1,036		3,633			3,633
Special events	2,138	4,962	2,181		$ 1,132	3,787	$ 49	42	3,794
Non-profit		10,230			10,230				
Total	$ 25,109	$ 39,943	$ 45,956	$ 11,362	$ 11,362	$ 19,096	$ 49	$ 392	$ 18,753

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Cassidy Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 3,098	$ 1,077	$ 2,619	$ 2,096		$ 3,652			$ 3,652
Instruction	4,256	8,298	5,870			6,684			6,684
Accommodation	13,260	194,076	189,927		$ 2,048	15,361		$ 48	15,313
Special events	10,380	62,035	68,391		48	3,976	$ 66	224	3,818
Non-Profit		3,150	3,150						
Total	$ 30,994	$ 268,636	$ 269,957	$ 2,096	$ 2,096	$ 29,673	$ 66	$ 272	$ 29,467

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Clays Mill Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 2,676	$ 7,569	$ 6,914			$ 3,331		$ 396	$ 2,935
Instruction	6,786	51,961	58,180	$ 8,115		8,682		1,497	7,185
Accommodation	866	3,783	2,753			1,896			1,896
Special events	12,486	14,095	4,751		$ 5,520	16,310			16,310
Non-profit		2,595			2,595				
Total	$ 22,814	$ 80,003	$ 72,598	$ 8,115	$ 8,115	$ 30,219	$ -	$ 1,893	$ 28,326

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Deep Springs Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 5,806	$ 4,129	$ 7,149		$ 233	$ 2,553		$ 62	$ 2,491
Instruction	6,721	10,890	18,018	$ 6,265		5,858			5,858
Accommodation	6,452	1,109	3,465	463		4,559		49	4,510
Special events		5,996	3,923		2,071	2			2
Miscellaneous	597	225				822			822
Non-profit		56,133	51,709		4,424				
Total	$ 19,576	$ 78,482	$ 84,264	$ 6,728	$ 6,728	$ 13,794		$ 111	$ 13,683

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Dixie Magnet School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 15,286	$ 39,371	$ 42,616	$ 4,479	$ 197	$ 16,323			$ 16,323
Instruction	8,967	206,169	198,333	146	906	16,043		$ 963	15,080
Miscellaneous	3,457	4,554	4,304		3,523	184			184
Total	$ 27,710	$ 250,094	$ 245,253	$ 4,625	$ 4,626	$ 32,550	$ -	$ 963	$ 31,587

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Garden Springs Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 4,260	$ 11,090	$ 8,856		$ 1,905	$ 4,589			$ 4,589
Instruction	4,986	30,779	37,046	$ 7,734	779	5,674			5,674
Accommodation	1,622	18,833	10,719	535	3,620	6,651			6,651
Special Events	3,181	5,552	6,841		1,114	778			778
Non-profit		3,600	2,749	2,749	3,600				
Miscellaneous		144,366	144,366						
Total	$ 14,049	$ 214,220	$ 210,577	$ 11,018	$ 11,018	$ 17,692	$ -	$ -	$ 17,692

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Glendover Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 29,710	$ 5,239	$ 1,393			$ 33,556		$ 1,136	$ 32,420
Instruction	8,500	15,242	17,222	$ 2,714		9,234		306	8,928
Accommodation	7,864	2,008	3,916	874		6,830			6,830
Non-profit		4,481	893		$ 3,588				
Total	$ 46,074	$ 26,970	$ 23,424	$ 3,588	$ 3,588	$ 49,620	$ -	$ 1,442	$ 48,178

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Harrison Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 4,079	$ 15,457	$ 6,299	$ 4,109		$ 17,346			$ 17,346
Instruction	6,141	6,781	4,126		$ 4,650	4,146			4,146
Accommodation	594	700	566			728			728
Special Events	2,727	6,254	6,422	1,500		4,059			4,059
Miscellaneous	372	7,768	7,140		959	41			41
Total	$ 13,913	$ 36,960	$ 24,553	$ 5,609	$ 5,609	$ 26,320	$ -	$ -	$ 26,320

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

James Lane Allen Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 3,450	$ 9,090	$ 9,863	$ 450		$ 3,127			$ 3,127
Instruction	5,003	18,305	19,875	1,971		5,404			5,404
Accommodation	1,842	3,046	3,071	114		1,931			1,931
Special events	2,119	1,795	647		$ 2,535	732			732
Non-profit		6,810	6,810						
Total	$ 12,414	$ 39,046	$ 40,266	$ 2,535	$ 2,535	$ 11,194	$ -	$ -	$ 11,194

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Julius Marks Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 7,081	$ 8,955	$ 10,132	$ 8		$ 5,912	$ 81	$ 45	$ 5,948
Instruction	10,222	16,172	22,304	6,352		10,442			10,442
Special events	3,222	2,115	3,533			1,804			1,804
Non-profit		6,360			$ 6,360				
Total	$ 20,525	$ 33,602	$ 35,969	$ 6,360	$ 6,360	$ 18,158	$ 81	$ 45	$ 18,194

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Lansdowne Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 17,664	$ 23,746	$ 19,174	$ 8,313	$ 6,547	$ 24,002			$ 24,002
Instruction	3,593	14,806	18,893	5,074		4,580			4,580
Miscellaneous		206,548	199,708		6,840				
Total	$ 21,257	$ 245,100	$ 237,775	$ 13,387	$ 13,387	$ 28,582	$ -	$ -	$ 28,582

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Liberty Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 19,372	$ 802	$ 7,673			$ 12,501	$ 125	$ 1,316	$ 11,310
Instruction	13,984	661	4,147			10,498		210	10,288
Accommodation	424					424		127	297
Special Events	18					18			18
Total	$ 33,798	$ 1,463	$ 11,820	$ -	$ -	$ 23,441	$ 125	$ 1,653	$ 21,913

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Locust Trace AgriScience Farm

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 10,806	$ 237	$ 270			$ 10,773	$ 307		$ 11,080
Instruction	31,290	74	181			31,183		$ 8,165	23,018
Total	$ 42,096	$ 311	$ 451	$ -	$ -	$ 41,956	$ 307	$ 8,165	$ 34,098

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Mary Todd Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 2,717	$ 1,848	$ 2,368	$ 618	$ 618	$ 2,197	$ 175		$ 2,372
Instruction	8,368	14,603	19,641	7,685	140	10,875		$ 1,243	9,632
Special events		842	485			357			357
Non-profit		7,545			7,545				
Total	$ 11,085	$ 24,838	$ 22,494	$ 8,303	$ 8,303	$ 13,429	$ 175	$ 1,243	$ 12,361

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Maxwell Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 7,878	$ 15,790	$ 15,960	$ 2,282		$ 9,990	$ 25		$ 10,015
Instruction	4,983	29,736	32,209	1,970		4,480			4,480
Special events	1,046	33,761	32,197		$ 2,317	293			293
Non-profit		1,935			1,935				
Total	$ 13,907	$ 81,222	$ 80,366	$ 4,252	$ 4,252	$ 14,763	$ 25	$ -	$ 14,788

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Meadowthorpe Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 15,312	$ 9,581	$ 16,279	$ 1,943	$ 1,201	$ 9,356	$ 578		$ 9,934
Instruction	8,201	58,842	61,784	6,886	463	11,682	16	$ 445	11,253
Accommodation	949					949			949
Special events	4,541	28,736	23,847	761	4,176	6,015			6,015
Non-profit		192,598	188,758		3,750	90	140		230
Total	$ 29,003	$ 289,757	$ 290,668	$ 9,590	$ 9,590	$ 28,092	$ 734	$ 445	$ 28,381

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Northern Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 1,188	$ 8,996	$ 7,428	$ 2,787		$ 5,543		$ 161	$ 5,382
Instruction	6,946	16,891	22,773	6,980		8,044			8,044
Accommodation	1,020	1,775	2,408	613		1,000			1,000
Special events	4,221	4,068	3,508		$ 3,555	1,226			1,226
Non-profit		6,825			6,825				
Total	$ 13,375	$ 38,555	$ 36,117	$ 10,380	$ 10,380	$ 15,813	$ -	$ 161	$ 15,652

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Picadome Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 13,051	$ 10,962	$ 12,725	$ 1,868		$ 13,156	$ 72		$ 13,228
Instruction	5,732	27,398	30,953	1,488		3,665	75		3,740
Special events	500	8,208	494		$ 1,026	7,188			7,188
Non-profit		213,190	210,770		2,330	90			90
Total	$ 19,283	$ 259,758	$ 254,942	$ 3,356	$ 3,356	$ 24,099	$ 147	$ -	$ 24,246

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Rosa Parks Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 895	$ 1,167	$ 469			$ 1,593			$ 1,593
Instruction	15,206	129,256	134,862	$ 10,134		19,734		$ 250	19,484
Special events		53,382	43,248		$ 10,134				
ASPR		291,870	291,870						
Total	$ 16,101	$ 475,675	$ 470,449	$ 10,134	$ 10,134	$ 21,327	$ -	$ 250	$ 21,077

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Russell Cave Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 98	$ 771	$ 827	$ 867		$ 909	$ 65		$ 974
Instruction	3,584	13,173	13,513	1,908	$ 792	4,360			4,360
Special Events	1,890	1,413	2,369		210	724			724
Non-profit		4,365	2,592		1,773				
Total	$ 5,572	$ 19,722	$ 19,301	$ 2,775	$ 2,775	$ 5,993	$ 65	$ -	$ 6,058

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Sandersville Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 2,227	$ 5,934	$ 6,886		$ 492	$ 783		$ 200	$ 583
Instruction	11,589	63,494	74,826	$ 3,003		3,260			3,260
Special events	53	21,501	20,265		1,237	52			52
Non-profit		151,748	150,474		1,274				
Total	$ 13,869	$ 242,677	$ 252,451	$ 3,003	$ 3,003	$ 4,095	$ -	$ 200	$ 3,895

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Southern Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 5,648	$ 9,210	$ 5,937		$ 230	$ 8,691			$ 8,691
Instruction	5,343	20,391	26,989	$ 10,584	3,145	6,184			6,184
Accommodation	28		25			3			3
Special events	1,747	13,156	10,479	986	1,800	3,610			3,610
Non-profit		170,974	164,314		6,395	265			265
Total	$ 12,766	$ 213,731	$ 207,744	$ 11,570	$ 11,570	$ 18,753	$ -	$ -	$ 18,753

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Squires Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 21,478	$ 7,972	$ 9,040			$ 20,410			$ 20,410
Instruction	32,656	36,812	43,093	$ 5,115		31,490			31,490
Non-profit		155,960	150,845		$ 5,115				
Total	$ 54,134	$ 200,744	$ 202,978	$ 5,115	$ 5,115	$ 51,900	$ -	$ -	$ 51,900

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

STEAM Academy

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 934	$ 2,210	$ 1,894		$ 30	$ 1,220			$ 1,220
Instruction	541	6,407	4,849	$ 450		2,549			2,549
Accommodation	1,921	2,849	4,262	630		1,138			1,138
Non-profit		4,898	3,848		1,050				
Total	$ 3,396	$ 16,364	$ 14,853	$ 1,080	$ 1,080	$ 4,907	$	$	$ 4,907

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Stonewall Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 14,692	$ 5,974	$ 9,898	$ 2,287	$ 2,287	$ 10,768			$ 10,768
Instruction	539	16,687	17,276	793		743			743
Accommodation	20,931	24,232	11,225			33,938			33,938
Non-profit		2,205	1,412		793				
Total	$ 36,162	$ 49,098	$ 39,811	$ 3,080	$ 3,080	$ 45,449	$ -	$ -	$ 45,449

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Tates Creek Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 9,037	$ 23,490	$ 19,990	$ 4,655	$ 6,015	$ 11,177			$ 11,177
Instruction	3,137	25,667	27,702	3,024	415	3,711		$ 300	3,411
Accommodation	1,788	475	446		1,817				
Non-profit		121,412	121,980	3,369	2,801				
Total	$ 13,962	$ 171,044	$ 170,118	$ 11,048	$ 11,048	$ 14,888	$ -	$ 300	$ 14,588

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Veterans Park Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 6,559	$ 12,773	$ 11,502	$ 1		$ 7,831		$ 60	$ 7,771
Instruction	19,338	34,104	33,477	1,575		21,540		312	21,228
Accommodation	1				$ 1				
Non-profit		280,030	278,455		1,575				
Total	$ 25,898	$ 326,907	$ 323,434	$ 1,576	$ 1,576	$ 29,371	$ -	$ 372	$ 28,999

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Wellington Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 7,179	$ 98,571	$ 108,994	$ 5,783	$ 12	$ 2,527			$ 2,527
Instruction	11,021	22,265	24,685	120	1,451	7,270		$ 114	7,156
Accommodation	2,707	6,790	5,376			4,121			4,121
Non-profit		4,440			4,440				
Total	$ 20,907	$ 132,066	$ 139,055	$ 5,903	$ 5,903	$ 13,918	$ -	$ 114	$ 13,804

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

William Wells Brown Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 14,676	$ 6,778	$ 6,251	$ 546		$ 15,749	$ 100		$ 15,849
Instruction	591	3,167	7,423	4,966		1,301			1,301
Accommodation	5,789	246	1,232		$ 48	4,755			4,755
Non-Profit	139	6,475	139	1,049	6,345	1,179			1,179
Special Events	240	488	342		168	218			218
Total	$ 21,435	$ 17,154	$ 15,387	$ 6,561	$ 6,561	$ 23,202	$ 100	$ -	$ 23,302

See Independent Auditors' Report

Schedule of Receipts, Disbursements and Fund Balances

Fayette County School District

Year Ended June 30, 2015

Yates Elementary School

Accounts:	Cash Balances July 1, 2014	Receipts	Disbursements	(Interfund Transfers) To	(Interfund Transfers) From	Cash Balances June 30, 2015	Accounts Receivable June 30, 2015	Accounts Payable June 30, 2015	Fund Balances June 30, 2015
General	$ 5,670	$ 6,567	$ 1,851	$ 90		$ 10,476	$ 102	$ 150	$ 10,428
Instruction	5,953	27,077	30,582	7,726	$ 7,245	2,929			2,929
Accommodation	752	4,549	2,027		571	2,703			2,703
Non-profit		5,775				5,775			5,775
Total	$ 12,375	$ 43,968	$ 34,460	$ 7,816	$ 7,816	$ 21,883	$ 102	$ 150	$ 21,835

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*

Strothman and Company
Certified Public Accountants and Advisors
1600 Waterfront Plaza
325 West Main Street
Louisville, KY 40202
502 585 1600

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, 2015, 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 November 13, 2015.

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.*

We noted certain matters that we reported to management of the District in a separate letter dated November 13, 2015.

Purpose of this Report

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

STROTHMAN AND COMPANY

Louisville, Kentucky
November 13, 2015