



Combined Financial Statement
and Supplementary Information

for

**JEFFERSON COUNTY BOARD OF
EDUCATION HIGH SCHOOL
ACTIVITY FUNDS**

Year Ended June 30, 2022
with Report of Independent Auditors

Table of Contents

	<u>Pages</u>
Report of Independent Auditors	1 - 3
Management's Discussion and Analysis	4 - 5
Combined Financial Statement:	
Combined Statement of Fund Balance	6
Notes to the Combined Financial Statement	7 - 9
Supplementary Information:	
Combining Information	
Combining Statement of Fund Balance	10 - 20
Combining Statement of Cash Receipts and Disbursements	21
Supplementary Schedules of Cash Receipts and Disbursements by Activity	
Atherton High School.....	22 - 23
Ballard High School	24 - 26
Breckinridge Metropolitan High School	27
James Graham Brown School.....	28 - 29
Butler Traditional High School	30 - 31
Central High Magnet Career Academy.....	32 - 33
Churchill Park School	34
Doss High School	35 - 36
DuPont Manual High School.....	37 - 39
Eastern High School.....	40 - 41
Fairdale High School	42 - 44
Fern Creek High School	45 - 46

Iroquois High School	47 - 48
Jefferson County High School	49
Jeffersontown High School.....	50 - 51
Liberty High School	52
Louisville Male High School.....	53 - 55
Marion C. Moore Traditional School	56 - 58
Minors Daniels Academy	59
Phoenix School of Discovery	60
Pleasure Ridge Park High School.....	61 - 62
Seneca High School	63 - 64
Academy @ Shawnee	65 - 66
Southern High School.....	67 - 68
State Agency Schools	69
Teenage Parent Program.....	70
Valley High School	71 - 72
Waggener High School.....	73 - 74
Western High School.....	75 - 76
Youth Performing Arts School	77 - 78

Report Required by *Government Auditing Standards*:

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	79 - 80
--	---------

Report of Independent Auditor's

Members of the Board
Jefferson County Board of Education
Louisville, Kentucky

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying combined statement of fund balance of the Jefferson County Board of Education High School Activity Funds (the Activity Funds) as of June 30, 2022, and the related notes to the financial statement, which comprise the Activity Funds' basic combined financial statement as listed in the table of contents (financial statement).

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the financial position of the Activity Funds as of June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Activity Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Activity Fund's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Activity Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Activity Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 and 5 be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprise the Activity Fund's basic financial statement. The Combining Statement of Fund Balance on Pages 10 through 20, the Combining Statement of Cash Receipts and Disbursements on page 21, and Supplementary Schedules of Cash Receipts and Disbursements by Activity on pages 22 through 78, are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with GAAS. In our opinion, the combining information is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of the Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Activity Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Activity Funds' internal control over financial reporting and compliance.

Dean Dotson Allen Ford, PLLC

Louisville, Kentucky
November 15, 2022

Jefferson County Board of Education High School Activity Funds

Management's Discussion and Analysis
June 30, 2022

The management team of the Jefferson County Board of Education (the District) presents this Management's Discussion and Analysis of the High School Activity Funds (the Activity Funds) for the fiscal year ended June 30, 2022. Please read it in conjunction with the Activity Funds' financial statement which is on page 6.

Government Structure

The thirty high schools and technical centers 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 Statement

This financial report includes the combined statement of fund balance, combining statements of fund balance, cash receipts and disbursements, and the supplemental schedules of cash receipts and disbursements by activity for all thirty high schools and technical centers. The Report of Independent Auditors on this information precedes this Management's Discussion and Analysis.

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

Financial Highlights

Total assets of all Activity Funds amounted to \$4,509,053 at June 30, 2022, compared to \$3,916,147 of total assets in the prior year, which reflects an increase of \$592,906. At June 30, 2022, total assets consist primarily of cash and certificates of deposit totaling \$4,187,013, compared to June 30, 2021 which reflected cash and certificates of deposit of \$3,713,304. This increase in cash and certificates of deposit was due primarily to the excess of cash receipts over cash disbursements of \$498,711 during the fiscal year ended June 30, 2022. Total liabilities of all Activity Funds amounted to \$143,057 at June 30, 2022, resulting in a restricted fund balance of \$4,365,996 which is to be used for various student activities at the schools.

High schools generate receipts for the Activity Funds primarily from student fees, athletic events admission, fund raising projects and donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$7,998,849 during the fiscal year ended June 30, 2022, which reflects a \$4,685,836 increase over the prior year's cash receipts of \$3,313,013. Disbursements by the Activity Funds amounted to \$7,500,138 and \$3,996,611 (an increase of \$3,503,527) during the fiscal years ended June 30, 2022 and 2021, respectively.

Jefferson County Board of Education High School Activity Funds

Management's Discussion and Analysis, continued

June 30, 2022

Contacting the Jefferson County Board of Education Financial Management

This financial report is designed to provide a general overview of the finances of the Jefferson County Board of Education High School Activity Funds and to show management's accountability for these funds. If you have questions about this report or need additional information, contact the Chief Financial Officer/Treasurer of the Jefferson County Board of Education, P.O. Box 34020, Louisville, Kentucky 40232-3674.

Jefferson County Board of Education High School Activity Funds

Combined Statement of Fund Balance

June 30, 2022

Assets

Cash	\$ 3,615,646
Certificates of Deposit	571,367
Accounts receivable	181,186
Inventory	140,854
Total Assets	<u>\$ 4,509,053</u>

Liabilities

Accounts payable	\$ 143,057
------------------	------------

Fund Balance

Restricted	<u>4,365,996</u>
Total Liabilities and Fund Balance	<u>\$ 4,509,053</u>

See accompanying notes.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement

June 30, 2022

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

Fund structure--The Jefferson County Board of Education (the District) High School Activity Funds (the Activity Funds) provide funding for the programs in thirty high schools and technical centers 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, "*Accounting Procedures for Kentucky 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.

High schools generate revenue for their funds primarily from student fees, allocations from the District, athletic event admissions, fund raising projects and donations.

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

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

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

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

Subsequent Events--In preparing this combined financial statement, management of the District has evaluated events and transactions for potential recognition or disclosure through November 15, 2022, the date the combined financial statement was available to be issued.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement, continued

June 30, 2022

Note B--Cash and Certificates of Deposit

Generally accepted accounting principles require the Activity Funds to disclose how they address custodial credit risk, interest rate risk, credit risk, and concentration of credit risk.

Statutes authorize the Activity Funds to invest in the following:

- (1) Obligations of the United States and of its agencies and instrumentalities, repurchase agreements, and 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.

The Activity Funds invest in certificates of deposit at various financial institutions located in Jefferson County, Kentucky, with various maturity dates and rates of interest. These certificates of deposit are stated at cost, which approximates their fair value.

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 and certificates of deposit 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 coverage are covered by pledged securities at the various financial institutions in the District's name.

By investing in certificates of deposit, the Activity Funds have minimized their exposure to credit risk. Interest rate risk is minimized by primarily investing in certificates of deposit with maturity dates of one year or less.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement, continued

June 30, 2022

Note B--Cash and Certificates of Deposit--Continued

Certificates of deposit activity during the year ended June 30, 2022 is summarized as follows:

	Certificates of Deposit July 1, 2021	Deposits	Withdrawals	Certificates of Deposit June 30, 2022
Atherton High School	\$ 5,000	\$ -	\$ -	5,000
Ballard High School	49,108	-	-	49,108
Butler Traditional High School	45,000	-	-	45,000
Dupont Manual High School	150,000	-	-	150,000
Eastern High School	25,000	-	(25,000)	-
Fairdale High School	80,000	-	-	80,000
Jeffersontown High School	62,958	-	-	62,958
Louisville Male High School	97,000	-	-	97,000
Pleasure Ridge Park High School	30,000	-	-	30,000
Youth Performing Arts School	52,301	-	-	52,301
	\$ 596,367	\$ -	\$ (25,000)	\$ 571,367

Note C--Future Funding

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

COMBINING INFORMATION

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance

June 30, 2022

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
Assets			
Cash	\$ 3,615,646	\$ 190,040	\$ 236,534
Certificates of Deposit	571,367	5,000	49,108
Accounts receivable	181,186	12,507	10,039
Inventory	140,854	31,309	-
Total Assets	\$ 4,509,053	\$ 238,856	\$ 295,681
Liabilities			
Accounts payable	\$ 143,057	\$ 13,848	\$ 26,224
Fund Balance			
Restricted	4,365,996	225,008	269,457
Total Liabilities and Fund Balance	\$ 4,509,053	\$ 238,856	\$ 295,681

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Breckinridge Metropolitan High School	James Graham Brown High School	Butler Traditional High School
Assets			
Cash	\$ 10,035	\$ 98,480	\$ 243,963
Certificates of Deposit	-	-	45,000
Accounts receivable	-	4,658	52,319
Inventory	-	4,710	27,175
Total Assets	\$ 10,035	\$ 107,848	\$ 368,457
Liabilities			
Accounts payable	\$ 356	\$ 632	\$ 31,570
Fund Balance			
Restricted	9,679	107,216	336,887
Total Liabilities and Fund Balance	\$ 10,035	\$ 107,848	\$ 368,457

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Central High Magnet Career Academy	Churchill Park School	Doss High School
Assets			
Cash	\$ 124,796	\$ 28,861	\$ 55,355
Certificates of Deposit	-	-	-
Accounts receivable	-	-	7,512
Inventory	-	-	7,867
Total Assets	\$ 124,796	\$ 28,861	\$ 70,734
Liabilities			
Accounts payable	\$ 8,495	\$ -	\$ -
Fund Balance			
Restricted	116,301	28,861	70,734
Total Liabilities and Fund Balance	\$ 124,796	\$ 28,861	\$ 70,734

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Dupont Manual High <u>School</u>	Eastern High <u>School</u>	Fairdale High <u>School</u>
Assets			
Cash	\$ 369,038	\$ 228,621	\$ 146,731
Certificates of Deposit	150,000	-	80,000
Accounts receivable	-	3,913	5,064
Inventory	12,900	-	-
Total Assets	\$ 531,938	\$ 232,534	\$ 231,795
Liabilities			
Accounts payable	\$ -	\$ -	\$ 4,168
Fund Balance			
Restricted	531,938	232,534	227,627
Total Liabilities and Fund Balance	\$ 531,938	\$ 232,534	\$ 231,795

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Fern Creek High School	Iroquois High School	Jefferson County High School
Assets			
Cash	\$ 94,197	\$ 106,154	\$ 312,060
Certificates of Deposit	-	-	-
Accounts receivable	8,977	-	1,418
Inventory	-	1,415	185
Total Assets	\$ 103,174	\$ 107,569	\$ 313,663
Liabilities			
Accounts payable	\$ 8,398	\$ -	\$ 1,906
Fund Balance			
Restricted	94,776	107,569	311,757
Total Liabilities and Fund Balance	\$ 103,174	\$ 107,569	\$ 313,663

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	<u>Jeffersontown High School</u>	<u>Liberty High School</u>	<u>Louisville Male High School</u>
Assets			
Cash	\$ 37,200	\$ 13,964	\$ 407,067
Certificates of Deposit	62,958	-	97,000
Accounts receivable	8,859	-	16,734
Inventory	-	-	7,770
Total Assets	\$ 109,017	\$ 13,964	\$ 528,571
Liabilities			
Accounts payable	\$ 2,645	\$ 5	\$ 18,144
Fund Balance			
Restricted	106,372	13,959	510,427
Total Liabilities and Fund Balance	\$ 109,017	\$ 13,964	\$ 528,571

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Marion C. Moore Traditional <u>School</u>	Minor Daniels Academy	Phoenix School of <u>Discovery</u>
Assets			
Cash	\$ 79,767	\$ 8,389	\$ 23,937
Certificates of Deposit	-	-	-
Accounts receivable	-	-	-
Inventory	-	-	-
Total Assets	\$ 79,767	\$ 8,389	\$ 23,937
Liabilities			
Accounts payable	\$ 280	\$ -	\$ -
Fund Balance			
Restricted	79,487	8,389	23,937
Total Liabilities and Fund Balance	\$ 79,767	\$ 8,389	\$ 23,937

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Pleasure Ridge Park High School	Seneca High School	Academy @ Shawnee
Assets			
Cash	\$ 136,371	\$ 110,699	\$ 64,780
Certificates of Deposit	30,000	-	-
Accounts receivable	42,681	3,026	-
Inventory	19,540	-	352
Total Assets	\$ 228,592	\$ 113,725	\$ 65,132
Liabilities			
Accounts payable	\$ 2,725	\$ 6,962	\$ 2,105
Fund Balance			
Restricted	225,867	106,763	63,027
Total Liabilities and Fund Balance	\$ 228,592	\$ 113,725	\$ 65,132

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	<u>Southern High School</u>	<u>State Agency Schools</u>	<u>Teenage Parent Program</u>
Assets			
Cash	\$ 60,556	\$ -	\$ 21,173
Certificates of Deposit	-	-	-
Accounts receivable	479	-	-
Inventory	9,093	-	-
Total Assets	\$ 70,128	\$ -	\$ 21,173
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	70,128	-	21,173
Total Liabilities and Fund Balance	\$ 70,128	\$ -	\$ 21,173

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	<u>Valley High School</u>	<u>Waggener High School</u>	<u>Western High School</u>
Assets			
Cash	\$ 104,599	\$ 86,584	\$ 43,846
Certificates of Deposit	-	-	-
Accounts receivable	-	-	3,000
Inventory	17,713	-	825
Total Assets	\$ 122,312	\$ 86,584	\$ 47,671
Liabilities			
Accounts payable	\$ 2,037	\$ 12,407	\$ 150
Fund Balance			
Restricted	120,275	74,177	47,521
Total Liabilities and Fund Balance	\$ 122,312	\$ 86,584	\$ 47,671

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2022

	Youth Performing <u>Arts School</u>
Assets	
Cash	\$ 171,849
Certificates of Deposit	52,301
Accounts receivable	-
Inventory	-
Total Assets	<u>\$ 224,150</u>
Liabilities	
Accounts payable	\$ -
Fund Balance	
Restricted	<u>224,150</u>
Total Liabilities and Fund Balance	<u>\$ 224,150</u>

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements

Year Ended June 30, 2022

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2022</u>
Atherton High School	\$ 137,770	\$ 750,664	\$ 698,394	\$ 190,040
Ballard High School	235,128	702,511	701,105	236,534
Breckinridge Metropolitan High School	9,133	5,419	4,517	10,035
James Graham Brown School	107,486	116,388	125,394	98,480
Butler Traditional High School	187,689	548,230	491,956	243,963
Central High Magnet Career Academy	88,356	358,398	321,958	124,796
Churchill Park School	28,404	5,462	5,005	28,861
Doss High School	55,564	132,535	132,744	55,355
Dupont Manual High School	234,983	800,200	666,145	369,038
Eastern High School	202,685	522,594	496,658	228,621
Fairdale High School	157,841	299,667	310,777	146,731
Fern Creek High School	109,785	330,573	346,161	94,197
Iroquois High School	67,966	96,080	57,892	106,154
Jefferson County High School	279,807	257,158	224,905	312,060
Jeffersontown High School	24,854	195,784	183,438	37,200
Liberty High School	23,737	6,953	16,726	13,964
Louisville Male High School	333,163	1,086,052	1,012,148	407,067
Marion C. Moore Traditional School	95,291	211,813	227,337	79,767
Minor Daniels Academy	13,068	7,435	12,114	8,389
Phoenix School of Discovery	18,970	13,111	8,144	23,937
Pleasure Ridge Park High School	115,487	404,756	383,872	136,371
Seneca High School	100,653	205,017	194,971	110,699
Academy @ Shawnee	65,628	80,321	81,169	64,780
Southern High School	47,332	211,248	198,024	60,556
State Agency Schools	-	-	-	-
Teenage Parent Program	24,656	5,045	8,528	21,173
Valley High School	101,531	153,837	150,769	104,599
Waggener High School	69,572	171,517	154,505	86,584
Western High School	50,346	114,857	121,357	43,846
Youth Performing Arts School	130,050	205,224	163,425	171,849
Total	<u>\$ 3,116,935</u>	<u>\$ 7,998,849</u>	<u>\$ 7,500,138</u>	<u>\$ 3,615,646</u>

See Report of Independent Auditors.

**SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS
AND DISBURSEMENTS BY ACTIVITY**

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity

Year Ended June 30, 2022

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Academies	\$ 171	\$ 786	\$ 165	\$ 351	\$ 1,141
Adult General	518	3,110	2,307	(36)	1,285
Adult Hospitality	673	660	1,168	-	165
APHG	604	-	-	-	604
At Risk	-	22,752	-	(22,752)	-
Athletic Ticket Sales	-	72,132	61,246	(10,886)	-
Athletic Tournaments	-	12,518	6,597	(5,922)	-
Athletics	3,330	11,254	7,830	14,604	21,359
Band	-	-	600	600	-
Bookstore/Spirit Wear	17,060	13,494	16,492	(3,933)	10,129
Certificate of Deposit	(5,000)	-	-	-	(5,000)
Change Banks	-	186,233	186,233	-	-
Change Fund	-	2,000	2,000	-	-
Concessions	7,888	19,129	8,623	(7,568)	10,827
Drama	-	-	(25)	(25)	-
EC Lang: French Club	967	356	609	-	715
EC Lang: German Club	22	8,150	8,142	-	31
EC Lang: Japanese Club	233	10,705	10,861	-	77
EC Lang: Spanish Club	668	254	-	-	922
EC: Band	9,244	15,121	10,565	(600)	13,200
EC: Beta	290	3,420	2,403	20	1,328
EC: Black History Program	180	-	180	-	-
EC: Black Student Union	1,248	556	229	-	1,575
EC: Chess	429	77	438	243	311
EC: Choir/Chorus	2,794	1,745	3,300	-	1,239
EC: Drama/Theatre	2,347	16,559	6,748	25	12,181
EC: Environment Club	-	421	121	50	350
EC: Garden Club	582	-	-	-	582
EC: Hosa	509	2,994	2,584	(50)	869
EC: Junior Class	-	9,866	1,988	(7,785)	91
EC: Kuna	2,719	12,287	12,734	(12)	2,260
EC: Marine Biology Club	2,030	1,650	959	-	2,721
EC: Muslim Student Association	406	872	579	(174)	525
EC: National Art Honors	-	-	-	-	-
EC: NHS	662	1,260	1,177	-	745
EC: Orchestra	280	1,430	2,316	606	-
EC: Pep Club	39	-	-	-	39
EC: Rho Kappa	1,117	2,161	2,058	-	1,221
EC: Senior Class	81	20,454	14,799	2,141	7,877

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Atherton High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
EC: Sophomore Class	\$ -	\$ 166	\$ 75	\$ (91)	\$ -
EC: Student Council/Gover	-	-	-	4,725	4,725
EC: Technology Student AS	3,885	6,085	8,824	-	1,146
EC: Yearbook	-	27,332	27,332	-	-
EC: YSC Clubs	-	-	-	-	-
ECE Ayers	563	414	681	255	551
ECE Boston	939	386	605	-	719
Field Trips - Drama	898	120	-	313	1,331
IB Classes	333	-	121	-	212
Library	-	254	254	-	-
Parking	-	6,486	6,506	20	-
Registration Fees	-	142,264	141,218	(919)	127
Sports: Archery	1,666	18,622	15,448	-	4,841
Sports: Baseball	3,946	8,694	9,793	718	3,565
Sports: Basketball	3,363	3,263	4,696	2,058	3,987
Sports: Basketball - Girls	338	335	894	1,717	1,496
Sports: Bowling	1,455	480	1,407	(224)	304
Sports: Cheerleading	1,632	31,146	36,220	4,280	837
Sports: Cross Country	3,523	3,133	6,219	(48)	388
Sports: Dance Team	3,819	-	-	-	3,819
Sports: Field Hockey	7,272	6,749	6,737	159	7,444
Sports: Football	5,344	20,022	23,315	2,536	4,588
Sports: Golf	343	-	-	-	343
Sports: Lacrosse - Boys	3,149	1,626	2,173	3,752	6,353
Sports: Lacrosse - Girls	2,341	3,939	3,995	1,024	3,309
Sports: Soccer - Boys	1,519	308	100	(308)	1,419
Sports: Soccer - Girls	4,149	3,905	2,000	(3,328)	2,727
Sports: Softball	654	965	-	1,000	2,619
Sports: Step Team	255	-	-	-	255
Sports: Swimming	1,530	1,249	855	-	1,924
Sports: Tennis	-	-	500	500	-
Sports: Track	5,722	-	2,542	-	3,180
Sports: Volleyball	9,655	4,529	4,584	(270)	9,330
Sports: Wrestling	2,941	590	1,875	1,000	2,656
Student Activity	14,445	3,196	13,399	22,234	26,476
Total	<u>\$ 137,770</u>	<u>\$ 750,664</u>	<u>\$ 698,394</u>	<u>\$ -</u>	<u>\$ 190,040</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 232	\$ 1,333	\$ 10,900	\$ 10,540	\$ 1,206
Adult Vending	-	10,000	-	(10,000)	-
Adult/Freshmen Hospitality	113	-	-	-	113
AP Testing	9,646	83,341	75,455	-	17,532
At Risk	-	27,900	1,302	(26,598)	-
Athletics	27,191	221,750	205,987	(27,605)	15,349
Auditorium Fundraiser	2,784	-	-	-	2,784
AV/Library	1,391	-	1,157	-	234
Ballard Football	-	1,964	-	(1,964)	-
Bean/Teachers Award	-	1,000	1,000	-	-
Best Buddies	-	111	-	(111)	-
Bookstore/Spirit Wear	13,076	39,417	29,657	321	23,156
Certificate of Deposit	(49,108)	-	-	-	(49,108)
Change Fund	-	3,000	3,000	-	-
Choir/Bach	909	-	-	1,300	2,209
CL: Art/Photo	2,076	180	2,256	-	-
CL: Business Services	1,000	2,000	4,000	1,000	-
CL: CBE	5,671	1,332	7,003	-	-
CL: Chemistry	5,603	250	6,141	288	-
CL: Cyber Engineering	3,050	-	3,050	-	-
CL: Evans/Video Production	2,081	500	2,641	60	-
CL: Explorers Int.	2,274	2,845	5,119	-	-
CL: Media Arts Academy	818	-	1,818	1,000	-
CL: Mu Alpha Theta	2,987	435	3,422	-	-
CL: Nat'L English Honors	500	530	1,030	-	-
CL: Saga	115	-	115	-	-
CL: Science	-	126	557	431	-
CL: Social Studies	-	515	590	75	-
CL: Technology	745	-	745	-	-
CL: Web Design	144	-	144	-	-
Class of 2021	1,950	-	1,950	-	-
Class of 2022	14,512	18,319	29,925	-	2,906
Class of 2023	11,125	17,841	17,146	(662)	11,158
Class of 2024	-	9,093	-	288	9,381
Class of 2025	-	8,485	-	374	8,859
Drama Fundraiser	7,033	22,085	14,179	-	14,939
EC : ECE-MSD	-	-	565	1,084	519
EC Lang: Foreign Language	738	-	-	-	738
EC Lang: French Club	79	-	-	-	79

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Ballard High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
EC Lang: Japanese	\$ 488	\$ -	\$ -	\$ -	\$ 488
EC Lang: Spanish Club	362	170	46	-	487
EC Lang: Spanish Club - H	133	-	205	72	-
EC: Academic Team	1,200	200	485	-	915
EC: Band	76	125	-	2,008	2,209
EC: Barc	753	-	-	-	753
EC: Best Buddies	1,029	2,920	1,639	(839)	1,470
EC: Beta	2,021	2,880	562	(900)	3,439
EC: Black Student Union	174	-	149	-	25
EC: Debate	311	-	-	-	311
EC: Drama/Thespian Festiv	1,454	576	719	-	1,311
EC: Environmental Club	661	-	140	-	521
EC: FBLA	1,922	7,851	8,992	(62)	719
EC: Foreign Travel	5,087	1,222	-	426	6,735
EC: Freshmen Academy	1,000	-	-	865	1,865
EC: Kuna	3,328	9,641	10,832	-	2,137
EC: Men Of Quality	650	-	356	-	294
EC: National Art Honors	1,923	-	190	-	1,733
EC: NHS	11,669	228	-	-	11,897
EC: Portugal Trip	250	-	-	250	500
EC: Quick Recall	2,000	-	-	-	2,000
EC: Stem	1,000	-	306	1,000	1,694
EC: Yearbook	16,970	9,905	-	10,400	37,275
Foreign Exchange	-	426	-	(426)	-
FR: Dance Maroon	15,547	10,139	30,612	4,925	-
Orchestra	4,231	2,034	3,941	3,027	5,350
Parking	-	3,916	3,916	-	-
Portugal Trip	-	250	-	(250)	-
PSAT Test	1,227	3,300	3,604	-	923
Registration Fees	1,045	93,077	83,925	(1,432)	8,766
Scholarships	164	4,000	4,164	-	-
Sports: Archery	2,014	7,200	6,536	832	3,509
Sports: Baseball	26	-	-	-	26
Sports: Baseball - Super	11,176	-	2,351	-	8,825
Sports: Basketball	542	-	-	-	542
Sports: Basketball - Boys	-	500	-	-	500
Sports: Basketball - Girls	111	135	135	-	111
Sports: Cheerleading	4,530	7,192	4,767	(72)	6,882
Sports: Cross Country	3,706	10,274	6,847	(520)	6,613

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Ballard High School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>				<u>Balance</u>
	<u>July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2022</u>
Sports: Dance Team	\$ -	\$ -	\$ -	\$ 117	\$ 117
Sports: Football	1,583	2,322	5,314	1,812	404
Sports: Golf Scramble	1,365	-	-	-	1,365
Sports: Golf - Boys	287	986	3,203	1,930	-
Sports: Golf - Girls	700	800	2,616	1,116	-
Sports: Soccer - Girls	200	-	-	-	200
Sports: Swimming	-	2,034	192	-	1,842
Sports: Tennis - Boys	4,800	4,750	3,372	-	6,178
Sports: Volleyball	336	-	-	(232)	104
Sports: Track & Field	-	10,178	9,167	-	1,011
Sports: Try Out/Med Suppl	7,715	3,171	3,229	520	8,177
Star Fundraiser	355	-	355	-	-
Student Activity	47,685	12,750	50,317	(10,118)	-
Student General	-	-	-	34,257	34,257
Summer School Registratio	2,587	13,000	15,587	-	-
Visual & Perf. Arts Aca.	-	5	1,481	1,475	-
Total	<u>\$ 235,128</u>	<u>\$ 702,511</u>	<u>\$ 701,105</u>	<u>\$ -</u>	<u>\$ 236,534</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 204	\$ 1,957	\$ 1,087	\$ -	\$ 1,073
Adult Hospitality	1	-	-	-	1
At Risk	-	3,384	2,455	(929)	-
Classroom Funds For Field	677	-	-	-	677
EC: Men of Quality	74	-	-	-	74
Student Activities	3,950	-	688	-	3,262
Student General	4,227	78	287	929	4,948
Total	<u>\$ 9,133</u>	<u>\$ 5,419</u>	<u>\$ 4,517</u>	<u>\$ -</u>	<u>\$ 10,035</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

James Graham Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
2nd Grade A	\$ 66	\$ -	\$ 66	\$ -	\$ -
2nd Grade B	32	-	32	-	-
3rd Grade	-	60	60	-	-
4th Grade	-	40	40	-	-
5th Grade	814	80	80	-	814
6th Grade	2,362	-	1,383	682	1,661
7th Grade	618	9	54	-	573
8th Grade	898	63	81	-	880
Adult General	339	1,271	865	-	745
Adult Hospitality	872	584	598	-	858
AP	8,986	4,348	4,853	-	8,481
Art Rm 201	-	2,415	2,425	10	-
Art Rm 317	-	2,520	2,520	-	-
At Risk	-	8,100	876	(7,224)	-
Athletics	7,290	15,768	14,743	(4,955)	3,360
Band	1,533	2,605	3,403	-	735
Change Fund	-	500	500	-	-
Choir	60	2,288	1,308	(17)	1,023
Class of 2022/CI of 2023	6,584	6,510	4,786	-	8,308
Creative Writing	-	420	420	-	-
Digital Game Design	-	270	270	-	-
Drama/Theatre	1,302	2,594	1,855	148	2,189
EC Lang: Spanish Club	262	-	-	(262)	-
EC: Academic Team HS	323	2,619	1,560	-	1,382
EC: Beta Club ES	390	-	-	-	390
EC: Beta Club HS	22	345	333	-	33
EC: Black Student Union	913	-	226	-	688
EC: Environmental Club	466	-	82	-	384
EC: Junior Beta Club MS	1,812	225	618	-	1,419
EC: Kuna HS	1,224	3,855	4,094	-	985
EC: Kuna MS	552	-	-	-	552
EC: KYA MS	469	-	-	-	469
EC: National Art Honor Society	402	-	-	-	402
EC: NHS	807	-	551	-	256
EC: Pep Club	2,980	168	37	-	3,110
EC: Quick Recall ES	13	200	245	32	-
EC: Quick Recall HS	-	-	-	262	262
EC: Quick Recall MS	-	280	-	-	280
EC: Robotics Club	1,181	-	-	194	1,374

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

James Graham Brown School, continued

<u>Name of Activity</u>	<u>Cash Balance</u>					<u>Cash Balance</u>
	<u>July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2022</u>	
EC: Sci Olymp Invitational	\$ 564	\$ 351	\$ -	\$ (914)	\$ -	
EC: Science Fair Club	250	175	-	-	425	
EC: Science Olympiad Team	190	-	639	914	466	
Field Trip	20	-	-	(20)	-	
Journalism	453	150	150	-	453	
Kindergarten 1	-	100	-	(100)	-	
Kindergarten 2	10	-	10	-	-	
Library	-	12,237	12,167	-	70	
Lockers	-	912	941	29	-	
Lost Textbook	-	-	-	-	-	
Music ES	148	-	-	(148)	-	
Orchestra	22,400	12,454	23,739	-	11,114	
PSAT/NMSQT	93	(2)	-	-	91	
Robotics	194	2,050	2,050	(194)	-	
School Fees ES	-	2,916	3,006	90	-	
School Fees HS	-	3,600	3,550	(50)	-	
School Fees MS	-	1,816	1,801	(15)	-	
Science Fee	-	2,185	2,220	35	-	
Science Rm 320	-	350	350	-	-	
Science Rm 328	-	600	600	-	-	
Sophomore Biology Trip	5,373	-	-	-	5,373	
Sports: Archery	1,178	375	927	-	626	
Sports: Baseball	-	400	200	-	200	
Sports: Basketball Boys	3,953	1,100	3,751	-	1,301	
Sports: Basketball ES	3,548	3,838	3,151	895	5,130	
Sports: Basketball Girls	971	-	388	-	583	
Sports: Bowling	1,114	-	1,205	100	10	
Sports: Cheer HS	38	-	752	750	36	
Sports: Soccer HS Boys	2,690	-	1,313	-	1,377	
Sports: Swimming HS	533	4,779	4,173	3,210	4,349	
Sports: Volleyball HS	1,410	-	200	-	1,211	
Student General	15,223	2,504	7,487	6,056	16,297	
Student ID	-	1,047	1,060	13	-	
Technology	-	595	600	5	-	
Tremont Freshman Retreat	705	-	-	-	705	
Vending Ath. Pepsi	606	543	-	474	1,624	
Yearbook	2,250	3,176	-	-	5,426	
Total	\$ 107,486	\$ 116,388	\$ 125,394	\$ -	\$ 98,480	

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash</u>			<u>Transfers</u>	<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>		<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 1,228	\$ 2,986	\$ 2,535	\$ -	\$ 1,679
Adult Hospitality	1,375	695	2,052	-	18
AP	470	-	4,684	4,684	470
At Risk	-	38,808	-	(38,808)	-
Athletics	19,352	92,177	118,371	47,138	40,296
Athletics - Bloss Stadium	1,500	-	-	-	1,500
Athletics - Sr Awards	3,290	-	-	(3,290)	-
Athletics - Weight Room	500	-	-	-	500
Athletics-Video Board Ads	800	-	-	-	800
Bookstore/Spirit Wear	23,393	107,998	69,013	(37,729)	24,649
Certificate of Deposit	(45,000)	-	-	-	(45,000)
Change Fund	-	2,800	2,800	-	-
Choir - Classroom	2,772	9,437	8,381	-	3,828
Class of 2022	11,575	21,671	38,601	5,355	-
Class of 2023	7,150	9,478	11,778	7,043	11,892
Class of 2024	-	60	-	6,682	6,742
Class of 2025	-	-	-	6,737	6,737
DWMS: Golf	-	11,665	11,665	-	-
EC: Bear Buddies	896	-	350	-	546
EC: Academic Team	16,512	-	532	-	15,980
EC: Beta	2,412	2,427	3,390	-	1,449
EC: Black Student Union	970	460	820	-	610
EC: Chess	-	-	171	500	329
EC: Computer	1,500	500	-	-	2,000
EC: Debate/Speech	500	-	-	-	500
EC: Drama/Theatre	-	6,372	5,385	850	1,837
EC: FBLA	2,934	3,220	2,988	-	3,166
EC: FCA	590	1	362	-	229
EC: Hosa	151	1,021	1,317	2,500	2,355
EC: Key Club	1,067	-	-	-	1,067
EC: Kuna	5,519	27,530	29,608	2,551	5,991
EC: National Art Honors	198	-	-	-	198
EC: NHS	3,877	1,308	775	-	4,410
EC: Pep Club	47	-	-	-	47
EC: ROTC	1,314	308	474	-	1,148
EC: Sources Of Strength	35	-	-	-	35
EC: Yearbook	2,064	15,363	13,889	(80)	3,458
Kuna/Kya	-	-	(51)	(51)	-
Library	310	40	33	-	317

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Butler Traditional High School, continued

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		<u>Balance</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Orchestra - Classroom	\$ 1,199	\$ 267	\$ 378	\$ -	\$ 1,088
Photography - Classroom	-	136	-	-	136
Registration Fees	-	30,993	20	(30,973)	-
Registration Fees - Allie	1,000	-	-	-	1,000
Registration Fees - Dual	-	-	-	-	-
Registration Fees - ECE	-	690	20	(670)	-
Registration Fees - Entre	667	200	-	-	867
Registration Fees - Robot	571	-	-	-	571
Sports: Archery	871	4,434	5,309	5	1
Sports: Baseball	4,298	1,588	2,882	119	3,122
Sports: Basketball - Boys	1,682	24,533	14,533	(4,025)	7,657
Sports: Basketball - Girls	1,485	10,584	7,555	144	4,658
Sports: Basketball - Unified	1,335	-	-	-	1,335
Sports: Bowling	1,012	-	682	(95)	235
Sports: Cheerleading	5,264	50,175	54,663	(340)	436
Sports: Cross Country - Boys	5,613	2,463	2,332	-	5,744
Sports: Cross Country - Girls	6,336	2,463	1,995	-	6,804
Sports: Dance Team	2,392	7,907	5,541	-	4,758
Sports: Field Hockey	976	3,000	256	6	3,725
Sports: Football	2,764	19,442	13,129	(475)	8,603
Sports: Golf - Boys	785	-	470	(40)	275
Sports: Golf - Girls	1,093	28	395	(20)	706
Sports: Soccer - Boys	768	1,157	827	140	1,238
Sports: Soccer - Girls	1,271	5,715	2,031	(20)	4,936
Sports: Softball	3,950	18,958	11,659	155	11,403
Sports: Swimming	75	913	975	20	33
Sports: Tennis - Boys	202	370	534	-	38
Sports: Tennis - Girls	2,360	-	324	(80)	1,957
Sports: Track Boys	1,277	700	879	(80)	1,018
Sports: Track Girls	3,078	701	953	(120)	2,705
Sports: Volleyball	2,890	3,773	2,578	(60)	4,026
Sports: Esports	-	570	539	-	31
Student Activities	46,711	1	23,152	(10,534)	13,026
Student General	6,947	94	202	42,861	49,701
Student Purchases	9,516	50	7,220	-	2,347
Total	\$ 187,689	\$ 548,230	\$ 491,956	\$ -	\$ 243,963

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 717	\$ 12,921	\$ 6,930	\$ -	\$ 6,708
Adult Hospitality	162	-	162	-	-
At Risk	-	35,712	-	(35,712)	-
Athletics	1,181	70,320	73,487	1,985	-
Band	-	25	25	-	-
Change Fund	-	5,072	5,000	(72)	-
Choir	-	420	420	-	-
Class of 2022	1,210	44,892	37,424	-	8,678
Class of 2023	975	20,530	9,538	-	11,967
Class of 2024	-	120	-	-	120
Class of 2025	-	10	-	-	10
Concessions	904	29,523	30,116	(295)	15
EC: Archery	-	260	91	-	169
EC: ASA	212	-	-	-	212
EC: Beta	501	-	-	-	501
EC: BTSU	60	-	-	-	60
EC: Education Rising	217	-	178	-	39
EC: Geneology	-	368	-	-	368
EC: Gospel Choir	2,003	946	1,600	-	1,349
EC: Hosa	2,234	2,530	1,945	-	2,819
EC: LOL (Ladies of Leadership)	489	428	472	-	444
EC: Marching Band	2,087	23,510	24,644	-	952
EC: Men of Quality	472	-	-	-	472
EC: NHS	335	1,200	917	(80)	538
EC: NJROTC	2,960	9,030	7,990	-	4,000
EC: Robotics	12,656	810	8,170	-	5,296
EC: Scnavta	-	75	-	-	75
EC: Speedway Store	-	415	-	-	415
EC: Theatre	-	847	-	-	846
Field Trip	-	2,218	4,541	2,323	-
Jacket Nation	-	7,582	7,582	-	-
Lost Library Books	-	164	164	-	-
Montessori	-	11,770	7,194	1,132	5,708
Orchestra	1,196	26	1,222	-	-
Registration Fees	-	5,647	7,687	2,040	-
Service Project	-	85	-	(85)	-
Social Studies F.T.	456	80	80	(456)	-
Spiritwear	1,302	4,258	4,507	80	1,133
Sports: Athletic Trainer	55	780	1,035	200	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Central High Magnet Career Academy, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Sports: Baseball	\$ 5,656	\$ 767	\$ 1,994	\$ -	\$ 4,429
Sports: Bball - Girls	2,050	1,190	3,240	-	-
Sports: Cheerleading	1,928	8,961	550	(2,399)	7,940
Sports: Football	-	13,677	5,693	-	7,984
Sports: Honeybees	50	595	260	(385)	-
Sports: Soccer - Boys	244	2,063	1,290	-	1,018
Sports: Soccer - Girls	-	955	1,250	295	-
Sports: Softball	744	390	-	(150)	984
Sports: Stingettes	180	6,699	5,617	698	1,960
Sports: Swim	1,933	2,816	1,203	-	3,545
Sports: Tennis	190	292	-	-	482
Sports: Track	345	8,060	7,423	-	982
Sports: Twirlettes	50	605	342	(313)	-
Sports: Volleyball	133	6,092	5,328	-	898
Sports: Wrestling	4,158	10,241	10,000	216	4,616
Student General	38,311	2,421	34,647	30,978	37,064
Total	<u>\$ 88,356</u>	<u>\$ 358,398</u>	<u>\$ 321,958</u>	<u>\$ -</u>	<u>\$ 124,796</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Churchill Park School

<u>Name of Activity</u>	Cash				Cash
	Balance	Receipts	Disbursements	Transfers	Balance
	<u>July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2022</u>
Adult General	\$ 529	\$ 716	\$ 1,139	\$ 28	\$ 133
Adult Hospitality	17	-	-	-	17
At Risk	1,608	2,232	1,707	(2,133)	-
EC: Pool	12	-	-	-	12
EC: Prom	187	-	-	-	187
ECE - Classroom	730	-	-	-	730
Life Skills - Classroom	568	-	-	-	568
Pathways - Classroom	359	1,185	214	-	1,330
Room # 10 - Classroom	20	-	-	-	20
Room # 11 - Classroom	57	-	-	-	57
Room # 12 - Classroom	79	-	-	-	79
Room # 13 - Classroom	429	-	340	-	89
Room # 14 - Classroom	1,058	505	547	-	1,016
Room # 15 - Classroom	284	-	-	-	284
Room # 18 - Classroom	188	796	797	18	204
Room # 22 - Classroom	587	-	-	-	587
Room # 3 - Classroom	75	-	-	-	75
Room # 4 - Classroom	100	-	-	-	100
Room # 5 - Classroom	168	-	-	-	168
Room # 6 - Classroom	213	-	-	-	213
Room # 7 - Classroom	907	-	218	-	689
Room # 8 - Classroom	89	-	-	-	89
Room # 9 - Classroom	649	-	-	-	649
Sports: S. Olympics-Swim	108	-	-	-	108
Sports: S.Olympics-Bowl	5	-	-	-	5
Staff Activities	-	27	-	(28)	-
Student General	18,906	1	43	2,115	20,979
Work Skills - Classroom	472	-	-	-	472
Total	<u>\$ 28,404</u>	<u>\$ 5,462</u>	<u>\$ 5,005</u>	<u>\$ -</u>	<u>\$ 28,861</u>

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Doss High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 68	\$ 2,374	\$ 282	\$ -	\$ 2,161
At Risk	-	29,484	23,784	(5,700)	-
Athletics	530	25,319	23,481	(1,295)	1,072
Band	4,205	5,235	8,497	1,200	2,142
Change Fund	-	2,100	2,100	-	-
Choir/Chorus	4,308	7	3,702	1,000	1,613
Chromebook Charges - Los	-	75	-	-	75
Class of 2022 - Seniors	2,196	7,410	6,383	-	3,222
Class of 2023 - Juniors	1,384	390	-	80	1,854
Class of 2025 - Freshman	-	35	-	840	875
Concessions	1,501	8,143	7,541	(943)	1,160
CPR - District Athletics	1,595	245	773	-	1,068
Dragon Pride - Adults	-	3,550	2,923	-	627
Dragon Pride - Students	6,327	-	17	210	6,520
EC: Chess	81	1,051	961	500	671
EC: Educators Rising	-	641	641	-	-
EC: FBLA	135	-	90	-	45
EC: Kuna	2,388	-	-	-	2,388
EC: Men of Quality	213	-	-	-	213
EC: Nat Honor Society	-	-	-	120	120
EC: Quick Recall	658	-	-	-	658
EC: Skills USA	1,014	-	533	-	481
FMD Coffee Cart	704	-	306	-	398
Guitar & Piano	90	-	290	200	-
Lost Library Books	481	-	481	-	-
Orchestra	5,617	50	5,336	1,000	1,330
Registration Fees	-	1,300	-	(1,300)	-
Senior Carry Over	1,808	-	420	(983)	405
Spirit Wear	594	5,665	8,690	2,518	86
Sports: Baseball	331	240	-	-	572
Sports: Basketball - Boys	620	9,384	8,081	750	2,673
Sports: Basketball - Girls	1,127	1,000	947	-	1,180
Sports: Bowling	3,205	3,649	1,955	-	4,899
Sports: Cheerleading	465	692	656	40	541
Sports: Cross Country	1,114	-	-	635	1,749
Sports: Dance Team	-	820	640	-	180
Sports: Football	253	2,340	2,590	-	3
Sports: Gaming	635	-	-	(635)	-
Sports: Golf	118	-	-	-	118

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Doss High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Sports: Soccer - Boys	\$ 34	\$ -	\$ -	\$ -	\$ 34
Sports: Softball	816	-	-	-	816
Sports: Swimming	81	-	-	-	81
Sports: Volleyball	1,104	594	558	-	1,140
Sports: Wrestling - Boys	2,515	14,487	9,582	833	8,252
Student General	715	913	492	(632)	504
Student Recognition	2,135	1,900	5,198	1,162	-
Testing (ACT/AP)	302	490	868	100	24
Yearbook	4,097	2,952	3,946	300	3,405
Total	<u>\$ 55,564</u>	<u>\$ 132,535</u>	<u>\$ 132,744</u>	<u>\$ -</u>	<u>\$ 55,355</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 5,426	\$ 6,282	\$ 4,980	\$ -	\$ 6,728
AP Testing	140,856	(4,098)	39,053	53,387	151,092
At Risk	-	16,164	16,164	-	-
Athletics	59,904	262,997	237,165	29,267	115,003
Bookstore/Spirit Wear	60	20,190	16,792	(3,458)	-
Certificates of Deposit	(150,000)	-	-	-	(150,000)
Change Fund	-	3,000	3,000	-	-
Class of 2021	952	-	952	-	-
Class of 2022	13,088	25,268	48,137	18,176	8,395
Class of 2023	11,585	27,865	13,372	10,675	36,753
Class of 2024	-	-	3,000	13,579	10,579
Class of 2025	-	210	-	13,039	13,249
EC Lang: Foreign Lang Executive	1,094	-	12	-	1,082
EC Lang: French Club	680	-	-	-	680
EC Lang: French Honor Society	395	-	-	-	395
EC Lang: French Scrabble	219	-	23	-	196
EC Lang: Latin Club	90	802	518	-	373
EC Lang: National English	502	-	-	-	502
EC Lang: Spanish - NHS	3,175	539	130	-	3,584
EC Lang: Spanish Club	367	-	-	-	367
EC: Academic Team	2,702	-	967	-	1,735
EC: Art at the Beach	4,359	-	-	-	4,359
EC: Art Club	573	-	-	-	573
EC: Assoc for Computers	40	300	310	-	30
EC: Best Buddies	412	1,295	1,474	-	233
EC: BETA	4,587	2,020	1,573	-	5,034
EC: Black Student Union	1,858	-	791	-	1,066
EC: Book Club	124	-	-	-	124
EC: Campus Life	32	-	-	-	32
EC: Catering Facs	1,334	398	696	-	1,035
EC: Chess	70	-	-	-	70
EC: College Essay Workshop	41	2,890	2,240	-	691
EC: Crimson Crafters	32	-	-	-	32
EC: Crimson Day	19,531	10,250	7,251	(5,000)	17,530
EC: Crimson Record	546	-	-	-	546
EC: Deaf Education	422	-	-	-	422
EC: Debate/Speech	561	5,231	4,803	-	990
EC: Dragon Boat	6	-	-	-	6
EC: Dreamers Step Team	192	-	-	-	192

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Dupont Manual High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
EC: Engineering	\$ 131	\$ -	\$ -	\$ -	\$ 131
EC: Environmental Club	923	-	-	-	923
EC: Executive Council	7,134	-	4,449	5,020	7,705
EC: FCA	24	-	-	-	24
EC: FCCLA	1,958	-	1,255	-	703
EC: Forensic Society	1	-	-	-	1
EC: Future Physicians	1,722	9,614	10,599	-	737
EC: Gay/Straight (LGBTQ)	258	-	-	-	258
EC: Girl Up	223	-	-	-	223
EC: Idea Festival	117	-	-	-	117
EC: Impact	97	-	-	-	97
EC: J & C Retreat	3,183	-	-	-	3,183
EC: Journalism Club	890	-	709	-	181
EC: Key Club	3,921	7,210	3,322	-	7,809
EC: Ladies of Leadership	23	-	-	-	23
EC: Lahso	216	-	-	-	216
EC: Literary Magazine	861	917	1,045	-	733
EC: Louisville Academy	-	-	-	-	-
EC: Mst Freshman Camp	700	-	-	-	700
EC: Mst Program	6,177	-	279	-	5,898
EC: Mu Alpha Theta	3,141	270	-	-	3,411
EC: National Arts Honors	5,375	-	1,141	-	4,234
EC: NHS	10,097	4,555	1,370	-	13,282
EC: Project Graduation	14,784	-	4,300	8,853	19,337
EC: Publishers	1,634	-	-	-	1,634
EC: Random Acts of Kindness	602	-	-	-	602
EC: Refugee Assistance PR	415	-	-	-	415
EC: Science Bowl	-	500	-	-	500
EC: Science Club - NHS	2,480	-	-	-	2,480
EC: Science Club - Olympiad	2,739	1,861	3,065	-	1,535
EC: Sew What	3,544	810	1,039	918	4,233
EC: Student Mental Health	104	-	-	-	104
EC: Student Senate	73	-	-	-	73
EC: Summer Media Expedition	884	-	-	-	884
EC: Tech Student Association	976	11,630	10,447	-	2,159
EC: Unicef	334	-	-	-	334
EC: Wildlife Club	808	-	-	(808)	-
EC: Wise	1,910	-	73	-	1,837
EC: Y Club	4,139	38,432	40,304	-	2,268

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Dupont Manual High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
EC: Yearbook	\$ 24,516	\$ 45,414	\$ 28,339	\$ 75	\$ 41,666
EC: Young Democrats	175	-	-	-	175
EC: Young Writers	1,860	-	-	-	1,860
Field Trips	-	50	50	-	-
Interest	19	423	426	-	17
Mock Trial	-	2,730	1,802	139	1,068
Parking	-	3,700	3,700	-	-
Registration Fees	-	288,642	143,516	(144,335)	790
Student ID Machine	-	1,282	1,282	-	-
Yearbook	-	-	(75)	(75)	-
Young Earth Activist	-	557	305	548	800
Total	<u>\$ 234,983</u>	<u>\$ 800,200</u>	<u>\$ 666,145</u>	<u>\$ -</u>	<u>\$ 369,038</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 142	\$ 1,358	\$ 1,341	\$ -	\$ 158
AP	62,016	42,674	44,802	540	60,427
At Risk	-	28,541	3,925	(24,616)	-
Athletics	8,650	211,918	203,455	(5,775)	11,339
Cert of Deposit	(25,000)	25,000	-	-	-
Change Fund	-	1,000	1,000	-	-
CL: Newspaper	604	-	-	-	604
Class of 2022	15,528	37,914	34,420	(18,392)	630
Class of 2023	987	16,387	5,908	17,762	29,227
Class of 2024	214	1,661	512	(293)	1,071
Class of 2025	-	250	-	793	1,043
Class of 2021	7,109	2,231	2,426	(6,913)	-
EC Lang: Sign Language Club	2	-	-	-	2
EC Lang: World Language	2,238	235	305	-	2,168
EC: Art	20	-	20	-	-
EC: Band	61	1,233	3,890	3,000	404
EC: Best Buddies	26	-	-	-	26
EC: Black Student Union	18	326	85	-	259
EC: Cancer Kids First	-	67	-	-	67
EC: Choir/Chorus	357	11,757	10,437	100	1,776
EC: Creative Writing	539	-	-	-	539
EC: Drama/Theatre	7,702	1,918	1,250	-	8,370
EC: Educators	1,761	-	-	-	1,761
EC: FBLA	250	1,721	2,037	6,913	6,847
EC: FCCLA	4	2,363	2,127	50	290
EC: Guitar	378	2,239	2,087	-	529
EC: Interact/Be The Chg	199	-	-	-	199
EC: Leaf Club	379	-	-	-	379
EC: Nat Japanese Hon Soc	175	96	116	-	155
EC: NHS	6,479	357	5,554	(175)	1,107
EC: Science Club	1,534	400	1,012	-	922
EC: Spirit Club	1,974	-	-	-	1,974
EC: STLP	1,078	-	-	-	1,078
EC: Yearbook	27,038	17,341	10,220	(755)	33,405
FR: H2O 4 Life	484	-	-	-	484
Library	586	472	312	(70)	676
Lost Textbooks	1,852	35	1,553	-	335
Orchestra	1,206	2,972	2,843	-	1,336
Parking	-	6,776	6,776	-	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Eastern High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
PSAT	\$ 739	\$ 2,047	\$ 2,322	\$ -	\$ 464
Reg Fees	818	49,016	48,837	(540)	456
Scholarships	25,000	-	25,000	-	-
Service Project Fr - Holi	8,033	39,109	37,875	1,000	10,268
Sports: Archery	-	13,090	12,317	3,000	3,773
Sports: Bowling	99	-	99	-	-
Sports: Tennis	-	-	425	425	-
Sports: Unified	972	-	350	(20)	603
Student General	40,434	90	21,020	23,966	43,470
Total	<u>\$ 202,685</u>	<u>\$ 522,594</u>	<u>\$ 496,658</u>	<u>\$ -</u>	<u>\$ 228,621</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Fairdale High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 1,395	\$ 5,740	\$ 2,068	\$ -	\$ 5,066
AP	-	468	-	-	468
At Risk	-	36,072	1,779	(34,294)	-
Athletics	17,393	87,380	93,527	(289)	10,957
Athletics- Delete	-	-	(91)	(91)	-
Certificate of Deposits	(80,000)	-	-	-	(80,000)
Change Fund	-	4,000	4,000	-	-
Class of 2022	4,605	4,950	9,430	-	125
Class of 2023	1,432	3,555	211	-	4,777
Class of 2024	-	2,880	-	-	2,880
Class of 2025	-	3,080	2,739	-	341
EC: Art	10	-	-	-	10
EC: Band	65	-	-	-	65
EC: Beta	3,040	2,380	2,982	-	2,438
EC: Choir/Chorus	1,174	-	20	-	1,154
EC: GSA	149	-	-	-	149
EC: Jr/Sr Prom	3,375	17,484	10,255	-	10,604
EC: National Honor Societ	-	840	647	-	193
EC: Orchestra	-	69	-	-	69
EC: Pep Club	916	-	-	-	916
EC: Student Council	3,301	-	-	-	3,301
EC: Yearbook	10,776	4,440	2,347	-	12,869
EC: Mindfulness	-	130	130	-	-
Fee-Art	-	130	2,830	2,700	-
Fee-Band	-	4,211	3,440	(711)	60
Fee-Chorus	-	860	625	(235)	-
Fee-Cyber Engineering	-	-	2,025	2,025	-
Fee-Diesel	-	-	1,300	1,300	-
Fee-Fire Science & Emt	-	-	2,025	2,025	-
Fee-Hvy Hwy	1,020	-	3,495	2,475	-
Fee-Law Enforcement	-	-	3,515	3,515	-
Fee-Nursing/Pct	491	77	4,710	4,190	48
Fee-Orchestra	-	175	1,560	1,520	135
Fee-Science	-	200	7,180	7,000	20
Fee-Teaching & Learning	-	-	170	170	-
FR Diesel Tech	-	480	-	-	480
FR Heavy Equipment	-	480	-	-	480
FR: Band	-	2,219	2,892	2,671	1,998
FR: Chorus	-	120	855	860	125

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Fairdale High School, continued

<u>Name of Activity</u>	<u>Cash</u>			<u>Transfers</u>	<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>		<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
FR: Educators Rising	\$ 755	\$ -	\$ -	\$ -	\$ 755
FR: Fhs Leadership	500	-	-	-	500
FR: FMD	106	-	-	-	106
FR: Orchestra	-	489	785	580	285
Library	237	206	-	-	443
Lost Textbook	-	583	-	-	583
Multi-Cultural Festival	1,000	-	-	-	1,000
Orchestra	540	-	-	(540)	-
PSAT	170	-	-	-	170
Registration	-	514	504	-	10
Scholarships	2,576	-	500	-	2,076
Softball - Delete	-	-	(155)	(155)	-
Sports: Archery	6,673	5,600	8,324	380	4,330
Sports: Baseball	1,205	-	-	-	1,205
Sports: Basketball - Boys	7,994	16,881	12,463	-	12,412
Sports: Basketball - Girls	521	1,969	2,153	-	337
Sports: Bowling	21	1,332	1,803	450	-
Sports: Cross Country	664	416	650	-	430
Sports: Dance Team	310	-	-	-	310
Sports: Football	5,005	360	3,506	-	1,859
Sports: Golf	31	-	-	-	31
Sports: Golf - Girls	44	100	-	-	144
Sports: King of Bluegrass	37,254	57,384	59,416	-	35,223
Sports: Soccer - Boys	1,062	1,200	393	-	1,869
Sports: Soccer - Girls	2,331	804	764	-	2,371
Sports: Softball	8,479	3,324	7,674	155	4,284
Sports: Swimming	238	-	-	-	238
Sports: Tennis	88	-	-	-	88
Sports: Volleyball	5,474	-	1,893	-	3,582
Sports: Wrestling - Boys	2,545	4,720	2,975	(250)	4,040
Sports: Athletic Banquet	-	2,300	2,300	-	-
Sports: Bass Fishing	-	-	-	-	-
Sports: Cheerleading	6,155	7,473	11,005	-	2,622
Sports: Golf	-	400	-	-	400
Sports: Kob Football Bowl	1,218	-	58	-	1,159
Sports: Kob Soccer Cup	1,389	-	-	-	1,389
Sports: State Tournament	212	-	-	-	211
Sports: Track	909	2,400	2,217	95	1,186
Staff Scholarship-Student	-	-	-	-	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Fairdale High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Student Activities	\$ 92,993	\$ 8,792	\$ 25,178	\$ 4,749	\$ 81,355
Track - Delete	-	-	(95)	(95)	-
Wrestling	-	-	(200)	(200)	-
Total	<u>\$ 157,841</u>	<u>\$ 299,667</u>	<u>\$ 310,777</u>	<u>\$ -</u>	<u>\$ 146,731</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Fern Creek High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 140	\$ 525	\$ 163	\$ -	\$ 502
At Risk	-	45,288	25,288	(20,000)	-
Athletics	13,322	101,703	114,518	10,050	10,556
Athletics (Do Not Use)	-	3,452	2,847	(605)	-
Bookstore/ Spirit Wear	1,445	8,411	9,802	25	78
Change Fund	-	1,050	1,050	-	-
Class of 2022	191	23,579	18,886	(1,800)	3,084
Class of 2023	-	9,484	6,259	-	3,225
Concessions	-	15,317	6,756	(5,746)	2,816
EC: Band	464	720	700	-	484
EC: Best Buddies Club	140	-	-	(140)	-
EC: Beta	3,038	1,860	1,236	-	3,662
EC: Black Student Union	69	-	-	(69)	-
EC: Choir/Chorus	163	1,518	1,730	49	-
EC: Computer	1,633	-	1,627	-	5
EC: Drama/Theatre	5,639	3,529	6,068	-	3,101
EC: Environmental Club	109	-	17	(92)	-
EC: FBLA	-	1,153	658	-	495
EC: FCCLA	-	1,146	175	-	971
EC: Ivy Plus Club	29,367	-	12,254	-	17,113
EC: Kuna	284	-	-	(284)	-
EC: Men of Quality	105	-	-	-	105
EC: NHS	691	1,710	951	-	1,449
EC: Orchestra	-	83	59	-	24
EC: ROTC	4,793	8,935	13,367	-	361
EC: Skills USA	255	1,266	1,993	596	124
EC: Student Media	432	-	118	(315)	-
EC: Yearbook	565	912	625	-	852
Library	186	-	-	-	186
Registration Fees	-	15,095	15,095	-	-
Sports: Archery	807	1,588	2,431	36	-
Sports: Baseball	10,915	26,310	21,792	(7,941)	7,492
Sports: Basketball-Boys	347	3,460	3,772	-	35
Sports: Basketball-Girls	628	1,200	1,533	1,250	1,546
Sports: Bowling	28	14,801	14,167	(139)	523
Sports: Cheerleading	2,189	3,747	5,182	-	755
Sports: Cross Country	3,749	3,138	3,073	-	3,812
Sports: Football	-	-	561	1,820	1,259
Sports: Lacrosse	1	-	-	(1)	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Fern Creek High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Sports: Soccer- Girls	\$ 575	\$ -	\$ 173	\$ (400)	\$ 2
Sports: Softball	3,868	1,673	4,553	290	1,279
Sports: Step Team	500	-	-	(500)	-
Sports: Swimming	1,020	2,790	4,276	1,247	780
Sports: Tennis	485	480	590	-	375
Sports: Track And Field	9,858	5,032	13,486	-	1,404
Sports: Volleyball	243	5,343	1,113	-	4,473
Sports: Wrestling	3,447	7,195	7,369	765	4,038
Student General	8,094	7,080	21,095	23,151	17,231
Swim Team (Do Not Use)	-	-	(1,247)	(1,247)	-
Total	<u>\$ 109,785</u>	<u>\$ 330,573</u>	<u>\$ 346,161</u>	<u>\$ -</u>	<u>\$ 94,197</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Iroquois High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 137	\$ 394	\$ 21	\$ 1,213	\$ 1,724
AP	605	188	605	-	188
Art Fee	7	-	7	-	-
At Risk	-	34,884	1,741	(33,143)	-
Athletics	4,046	25,590	21,146	2,924	11,414
Change Fund	-	1,600	1,600	-	-
Choir/Chorus - Classroom	208	-	-	-	208
CL - Family Career Community	248	-	-	-	248
Class 2024 Fresh	-	55	-	-	55
Class of 2021	2,421	-	1,362	(1,059)	-
Class of 2022	1,685	2,426	4,976	1,059	193
Class of 2023	172	160	-	-	332
Class of 2025	-	120	120	-	-
Concessions	827	11,798	6,692	(1,213)	4,720
Culinary Arts	912	1,420	1,714	-	618
EC: Black Student Union	144	-	-	-	144
EC: FBLA	1,295	90	90	-	1,295
EC: HIS Leadership Collaboration	989	-	-	-	989
EC: Iroquois Believes	-	144	141	-	3
EC: NHS	114	-	-	-	114
EC: Yearbook	20	1,699	-	-	1,719
English	213	-	-	-	213
Instrumental Band	1,971	-	96	-	1,875
MD/ECE	57	163	-	-	220
Orchestra	5	-	-	-	5
Sports: Baseball	386	-	-	-	386
Sports: Basketball - Boys	2,834	14,553	7,672	(2,924)	6,791
Sports: Basketball - Girls	445	300	414	-	331
Sports: Cheerleading	1,963	-	1,549	-	414
Sports: Cross Country	216	-	-	-	216
Sports: Dance Team	10	-	-	-	10
Sports: Football	473	-	120	-	353
Sports: Soccer	207	-	120	-	87
Sports: Soccer - Girls	1,354	-	502	-	852
Sports: Softball	1,268	105	-	-	1,373
Sports: Tennis	28	-	-	-	28
Sports: Track	481	-	-	-	481
Sports: Volleyball	498	-	170	-	329
Sports: Wrestling	-	373	-	-	372

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Iroquois High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Student General	\$ 39,809	\$ 18	\$ 6,353	\$ 33,143	\$ 66,617
V.I.C.A. (Skills USA)	1,695	-	458	-	1,237
Welding	223	-	223	-	-
Total	<u>\$ 67,966</u>	<u>\$ 96,080</u>	<u>\$ 57,892</u>	<u>\$ -</u>	<u>\$ 106,154</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Jefferson County High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult Account	\$ -	\$ -	\$ (117)	\$ (117)	\$ -
Adult - General	35,094	2,622	20,869	117	16,963
Adult - Vending - Early	40	433	-	-	473
At Risk	-	13,716	-	(13,716)	-
Cap & Gown/Graduation	71	-	6,743	6,972	300
Change Fund	-	66	66	-	-
Registration - Eschool	41,678	187,555	175,556	-	53,677
Registration - Home School	18,159	52,526	19,000	-	51,685
Registration - Summer School	11,231	-	-	-	11,231
Restitution Fees	-	210	210	-	-
Student General	172,445	30	2,208	6,744	177,011
Work Transition Program	1,089	-	370	-	720
Total	<u>\$ 279,807</u>	<u>\$ 257,158</u>	<u>\$ 224,905</u>	<u>\$ -</u>	<u>\$ 312,060</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Jeffersontown High School

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 6,330	\$ -	\$ 175	\$ (540)	\$ 5,615
Adult Hospitality	1,801	2,273	2,287	1,000	2,788
AP	1,590	945	2,535	-	-
Athletics	8,023	49,590	56,958	6,870	7,524
Business Academy	781	-	-	-	781
CAD	500	5,680	6,180	-	-
Certificate of Deposit	(62,958)	-	-	-	(62,958)
Change Fund	-	1,000	1,000	-	-
EC Lang: French Club	344	-	-	-	344
EC: Aspen	36	-	-	(36)	-
EC: Beta	511	1,025	111	-	1,425
EC: Choir/Chorus	1,010	4,770	5,178	-	602
EC: Debate/Speech	471	1	45	-	427
EC: Drama/Theatre	1,405	1,985	2,204	(336)	850
EC: FBLA	383	-	-	-	383
EC: FCA	305	-	-	-	305
EC: Journalism	307	-	-	(307)	-
EC: NHS	557	750	584	-	723
EC: Orchestra	646	2,184	2,010	116	935
EC: Pep Club	654	-	-	-	654
EC: Pride Club	77	-	-	-	77
EC: Yearbook	2,121	2,159	1,345	862	3,796
Engineering	-	170	170	-	-
Field Trips	563	-	563	-	-
FR: ECE Coffee Cart	554	-	73	-	481
Freshman Academy	-	465	452	-	13
Going To State	-	1,920	-	(1,920)	-
Health Academy	616	-	241	241	616
Junior Class	-	2,520	2,100	(420)	-
Machine Tool	-	8,059	8,059	-	-
Parking	-	480	480	-	-
Psat Testing Fee	-	836	836	-	-
Registration Fees	-	13,093	11,690	(1,404)	-
Senior Class	5,441	14,711	16,439	(556)	3,157
Skills USA/VICA	205	-	-	-	205
Softball	-	51	(150)	(201)	-
Sports: Archery	650	6,622	2,077	49	5,244
Sports: Baseball	845	7,988	8,316	670	1,187
Sports: Basketball - Boys	7,262	13,144	14,152	-	6,253

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Jeffersontown High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Sports: Basketball - Girls	\$ 715	\$ 45	\$ 106	\$ -	\$ 653
Sports: Bowling	1,069	784	871	(225)	757
Sports: Cheerleading	563	12,590	7,789	(30)	5,333
Sports: Cross Country	5	-	-	-	5
Sports: Dance Team	145	-	-	-	145
Sports: Football	143	8,217	2,741	(2,930)	2,689
Sports: Softball	6,067	3,779	5,776	(483)	3,588
Sports: Tennis	11	-	-	-	11
Sports: Track	966	-	95	-	871
Sports: Volleyball	1,794	105	150	-	1,750
Student General	32,346	27,388	19,345	(420)	39,971
Student ID	-	315	315	-	-
Welding	-	140	140	-	-
Total	<u>\$ 24,854</u>	<u>\$ 195,784</u>	<u>\$ 183,438</u>	<u>\$ -</u>	<u>\$ 37,200</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Liberty High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 889	\$ 930	\$ 1,657	\$ -	\$ 161
Class of XXXX	5,377	560	3,878	-	2,059
Field Trips	12,319	44	2,984	-	9,379
Library Reading Club	225	-	-	-	225
Student Activities	4,890	4,406	7,158	-	2,139
Student General	37	1,013	1,049	-	2
Total	<u>\$ 23,737</u>	<u>\$ 6,953</u>	<u>\$ 16,726</u>	<u>\$ -</u>	<u>\$ 13,964</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Louisville Male High School

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 53	\$ 501	\$ 91	\$ -	\$ 463
Adult Hospitality	491	170	338	-	323
Advanced Placement Test	-	-	(95)	(95)	-
AP	13,623	11,946	10,112	133	15,590
At Risk	-	26,820	-	(26,820)	-
Athletics	55,366	54,236	89,281	86,037	106,358
Athletics - Ticket Sales	-	128,459	42,932	(85,527)	-
Beta Club	-	-	(2,713)	(2,713)	-
Campus Store	13,220	166,826	112,664	-	67,382
CD #21012339379 PNC	(1,000)	-	-	-	(1,000)
CD #21881276406 PNC	(3,000)	-	-	-	(3,000)
CD #21881309457 PNC	(1,000)	-	-	-	(1,000)
CD #21881309458 PNC	(1,000)	-	-	-	(1,000)
CD #21881309459 PNC	(1,000)	-	-	-	(1,000)
CD #21881333210 PNC	(10,000)	-	-	-	(10,000)
CD #21881333212 PNC	(30,000)	-	-	-	(30,000)
CD #42973108 Republic	(50,000)	-	-	-	(50,000)
Change Fund	-	6,500	6,500	-	-
CL: Chorus	14,354	15,725	22,109	-	7,969
CL: Theatre Arts	55	-	-	-	55
CL: Yearbook	18,944	3,472	21,048	23,560	24,929
Class of 2020	31,910	-	25,110	-	6,800
Class of 2021	7,064	-	(898)	-	7,962
Class of 2022	23,112	32,227	58,529	10,375	7,186
Class of 2023	11,195	26,761	13,956	9,320	33,320
Class of 2024	-	375	5,334	8,140	3,181
Class of 2025	-	1,225	-	9,425	10,650
Concessions/Ath. Vend	5,263	-	5,263	-	-
EC Lang: French Club	501	210	239	-	472
EC Lang: French Honor Society	1,069	-	-	-	1,069
EC Lang: Latin Club	243	1,525	1,423	-	344
EC Lang: Spanish	4	-	-	-	4
EC: Art	268	-	-	-	268
EC: Beta	1,982	-	2,714	2,713	1,981
EC: Black Student Union	598	599	484	-	713
EC: Diversity Dawgs	-	165	-	-	165
EC: Educators/Future Ed.	405	-	-	-	405
EC: Environmental/A.P.E.S	12,520	1,550	1,496	-	12,574
EC: FBLA	522	1,950	1,839	-	633

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Louisville Male High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
EC: FCA	\$ 1,502	\$ 523	\$ 821	\$ -	\$ 1,204
EC: Future Physicians	616	-	-	-	616
EC: Gay/Straight (LGBTQ)	74	58	-	-	132
EC: Hobby Club	802	-	-	-	802
EC: Kuna	1,110	-	-	-	1,110
EC: NHS	-	2,260	438	-	1,823
EC: Ping Pong Club	20	-	-	-	20
EC: Purple Reign	-	1,330	-	-	1,330
EC: Quick Recall	5,225	-	177	-	5,048
EC: STLP	99	-	-	-	99
EC: Student Senate	21,304	-	1,760	(121)	19,424
FR: Winter Wonderland	6,368	10,063	-	(12,873)	3,558
FT - English	-	190	190	-	-
In/Out	-	6,350	6,380	30	-
Library	60	1,580	1,640	-	-
Library/Lanyards	-	1,787	1,787	-	-
Lost Textbooks	772	-	-	-	772
Math - Calc.Rental	-	120	2,800	2,680	-
Nasa Tech Rise	-	1,500	-	-	1,500
Parking	-	9,320	9,320	-	-
Photography	-	6,833	6,833	-	-
PSAT	-	1,665	1,665	-	-
Registration Fees	-	196,161	135,341	(60,820)	-
Serv Proj Fundr - Sal Arm	-	10,164	10,285	121	-
Serv.Proj.F.R./Raise Gold	2,747	7,863	10,610	-	-
Softball	-	-	(338)	(338)	-
Special Friends	1,151	-	-	-	1,151
Sports: Archery	525	1,380	548	-	1,357
Sports: Baseball	19,595	61,327	76,132	(510)	4,281
Sports: Basketball - Boys	281	14,371	20,372	12,873	7,153
Sports: Basketball - Girls	1,485	3,719	5,188	-	16
Sports: Cheerleading	1,602	49,595	49,692	-	1,505
Sports: Cross Country	4,537	7,714	11,789	-	462
Sports: Dance Team	3,738	32,680	34,394	-	2,023
Sports: Field Hockey	5,086	9,719	8,224	-	6,580
Sports: Football	-	64,269	62,296	-	1,973
Sports: Golf - Boys	-	820	820	-	-
Sports: Golf - Girls	18	-	-	-	18
Sports: Lacrosse - Boys	10,250	7,385	7,569	-	10,066

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Louisville Male High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Sports: Lacrosse - Girls	\$ 11,887	\$ 8,535	\$ 14,977	\$ -	\$ 5,445
Sports: Soccer - Boys	4,084	19,197	18,552	-	4,729
Sports: Soccer - Girls	2,722	14,058	11,218	-	5,560
Sports: Softball	18,768	11,111	19,866	338	10,349
Sports: Swimming	6,053	8,216	9,503	-	4,766
Sports: Tennis	349	132	-	-	481
Sports: Track	5,762	11,586	13,523	140	3,966
Sports: Track Invitation	4,485	5,550	5,628	-	4,407
Sports: Volleyball	2,681	11,197	10,623	-	3,255
Sports: Wrestling - Boys	7,837	1,245	6,712	-	2,370
Sports: Powder Puff Fb	-	1,820	980	-	840
Student General	62,659	1,377	16,217	24,072	71,892
Technology	-	40	-	-	40
Track	-	-	(140)	(140)	-
Transition Planning	1,147	-	-	-	1,148
Total	<u>\$ 333,163</u>	<u>\$ 1,086,052</u>	<u>\$ 1,012,148</u>	<u>\$ -</u>	<u>\$ 407,067</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Marion C. Moore Traditional School

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 111	\$ 3,424	\$ 3,519	\$ -	\$ 17
Adult Hospitality	31	-	17	-	14
AP	85	-	-	-	85
At Risk	-	62,352	11,810	(50,542)	-
Athletics	166	5,449	5,083	(124)	408
Athletics - MS	-	4,233	3,177	(641)	415
Athletics - MS Basketball	35	-	-	-	35
Athletics:HS Ticket Sales	-	39,060	40,145	1,175	90
Athletics:MS Ticket Sales	-	7,130	7,130	-	-
Change Fund	-	2,000	2,000	-	-
Class of 2021	5,335	-	-	(5,335)	-
Class of 2022	-	14,713	16,914	5,435	3,234
Class of 2023	186	-	-	-	186
Concessions	-	18,038	10,582	(7,455)	-
EC Lang: English	3	7,500	-	-	7,503
EC Lang: Spanish Club	9	-	-	-	9
EC: Academic Team	6	-	-	-	6
EC: Band	229	-	-	-	229
EC: Black Student Union	131	-	-	-	131
EC: Choir/Chorus	211	169	162	-	219
EC: Choir/Chorus - A Capp	294	-	195	-	99
EC: Cooking	828	2,428	11,933	8,961	284
EC: Drama/Theatre	-	670	652	500	518
EC: Enrichment St Spark	2,651	-	-	(2,651)	-
EC: Environmental Club	1,023	-	620	-	403
EC: FBLA	656	1,435	186	650	2,555
EC: Hosa	978	2,312	1,575	70	1,785
EC: Men Of Quality	557	-	-	-	557
EC: Moore In Kitchen	638	-	-	-	638
EC: NHS	68	-	-	-	68
EC: NJHS	174	-	-	-	174
EC: Robotics Club	850	-	838	-	12
EC: ROTC	1,576	-	147	-	1,429
EC: ROTC Uniforms	2,674	-	2,154	-	520
EC: Student Council	838	-	338	-	500
EC: Yearbook	-	2,672	2,672	-	-
EC: FFA	2,612	-	1,651	(961)	-
EC: Fitness Club	116	-	-	-	116
EC: Fun With Friends	97	-	-	-	97

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Marion C. Moore Traditional School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
EC: Knowmoore	\$ 200	\$ -	\$ -	\$ -	\$ 200
EC: Moore Ambassadors	608	-	-	-	608
EC: Msyounwomenofexcele	-	2,289	2,276	-	14
EC: Multiple Disabled Clas	105	-	-	-	105
EC: Sports Medicine Club	464	-	360	-	104
EC: Young Women of Excele	-	97	97	-	-
Ft: Music Dept Field Trip	-	-	-	-	-
JCPS MS Cross Country	-	5,453	5,228	(225)	-
Library	-	8,842	8,842	-	-
Orchestra	3,264	11,101	11,328	3,400	6,437
PBIS	3,804	-	3,687	500	617
PSAT	1,294	-	288	-	1,006
Spirit Wear	4	-	147	142	-
Sports: Archery	7,197	1,045	2,056	(635)	5,551
Sports: Baseball	179	-	-	-	179
Sports: Baseball Ad	-	-	-	-	-
Sports: Basketball	-	-	350	350	-
Sports: Basketball - 6th	-	-	-	-	-
Sports: Basketball - Boy	-	-	450	450	-
Sports: Basketball - Girls	1,350	292	845	-	797
Sports: Basketball - Gir	-	-	-	-	-
Sports: Basketball - Unisex	151	-	-	-	151
Sports: Bowling	-	-	70	70	-
Sports: Cross Country	-	80	305	225	-
Sports: Dance Team	17	-	-	-	17
Sports: Football	23	-	3,544	3,521	-
Sports: Football Ad	-	-	2,745	2,745	-
Sports: Ms Cheerleading	738	-	-	-	738
Sports: Soccer	1	-	-	-	1
Sports: Softball	261	-	1,166	1,233	328
Sports: Step Team	125	112	160	-	77
Sports: Swimming	1	-	-	-	1
Sports: Tennis	750	-	636	246	360
Sports: Track	-	530	373	-	158
Sports: Track Ad	-	-	150	150	-
Sports: Volleyball	544	1,247	2,100	1,885	1,576
Sports: Volleyball - MS	4	286	346	921	865
Sports: Wrestling - Ad	1	-	875	874	-
Sports: HS Boys Soccer	325	-	104	-	221

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Marion C. Moore Traditional School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Sports: HS Softball Ad	\$ 161	\$ -	\$ 905	\$ 744	\$ -
Sports: MS Soccer - Girls	82	-	-	-	82
Sports: MS Softball	-	-	-	219	219
Student Activity/CTE	9,673	-	15,354	5,930	249
Student General	2,846	2,063	10,199	7,323	2,032
Team: 6th Grade	1,470	-	2,970	1,500	-
Team: 6th Gr-Broncos	1,454	-	578	1,000	1,876
Team: 6th Gr-Sprinters	2,178	-	493	1,000	2,685
Team: 6th Gr-Trailblazers	3,038	-	579	1,000	3,459
Team: 7th Gr- Champions	2,291	-	88	1,000	3,203
Team: 7th Grade	1,500	-	3,000	1,500	-
Team: 7th Gr-Pacesetters	2,369	-	-	1,000	3,369
Team: 7th Gr-Thorobreds	2,038	-	-	1,000	3,038
Team: 8th Grade	1,653	-	3,039	1,800	414
Team: 8th Gr-Colts	2,080	-	-	1,000	3,080
Team: 8th Gr-Stallions	2,158	-	-	1,000	3,158
Team: 8th Gr-Winning Colors	2,000	-	-	1,000	3,000
Team: Community Academy	2,289	-	2,613	1,350	1,025
Team: Freshmen Academy	5,927	4,791	10,344	1,700	2,073
Team: Health Service Academy	2,290	-	2,634	2,000	1,655
Team: Moore Buddies	208	-	-	-	208
Team: Stem Academy	2,268	-	2,324	2,000	1,944
Team: Triple Crown	740	-	189	-	551
Total	<u>\$ 95,291</u>	<u>\$ 211,813</u>	<u>\$ 227,337</u>	<u>\$ -</u>	<u>\$ 79,767</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Minor Daniels Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 47	\$ 107	\$ 155	\$ -	\$ -
At Risk	-	7,200	3,516	-	3,684
Student General	<u>13,021</u>	<u>128</u>	<u>8,443</u>	<u>-</u>	<u>4,705</u>
Total	<u>\$ 13,068</u>	<u>\$ 7,435</u>	<u>\$ 12,114</u>	<u>\$ -</u>	<u>\$ 8,389</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Phoenix School of Discovery

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 16	\$ 829	\$ 119	\$ -	\$ 727
Adult Hospitality	272	-	-	-	272
At Risk	14,700	8,568	2,124	(8,000)	13,144
CL: 8th Gr Grad Trip	267	-	-	-	267
CL: Senior Class	170	3,688	2,255	-	1,604
EC: Academic Team	879	-	-	-	879
EC: Band	314	-	-	-	314
EC: Enrichment	313	-	-	-	313
EC: Yearbook	824	-	-	-	824
Lost Textbooks	342	26	-	-	367
Student General	873	-	3,646	8,000	5,227
Total	<u>\$ 18,970</u>	<u>\$ 13,111</u>	<u>\$ 8,144</u>	<u>\$ -</u>	<u>\$ 23,937</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Pleasure Ridge Park High School

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 65	\$ 1,694	\$ 1,406	\$ -	\$ 353
AP	2,266	1,420	3,686	-	-
At Risk	-	40,068	25,740	(14,328)	-
Athletics	11,710	106,609	100,669	2,716	20,367
Athletics General- Delete	-	-	(151)	(151)	-
Boys Basketball - Delete	-	-	(200)	(200)	-
CD Account - Delete	(30,000)	-	-	30,000	-
Certificate of Deposit	-	-	-	(30,000)	(30,000)
Change Fund	-	4,250	4,250	-	-
Class of 2022 - Delete	6,410	14,362	44,771	24,000	-
Class of 2023	5,250	9,520	14,357	15,560	15,973
Class of 2024	-	-	2,000	10,310	8,310
Class of 2025	-	-	1,200	6,275	5,075
Concessions	507	-	507	-	-
EC: Band	15	120	135	-	-
EC: Best Buddies	531	-	-	(40)	491
EC: Beta	382	1,600	1,899	(80)	2
EC: Black Student Union	772	1,204	865	-	1,110
EC: Chess	10	-	-	-	10
EC: Choir	2,846	1,949	1,950	-	2,845
EC: Drama/Theatre	260	8,246	4,108	93	4,491
EC: Environmental Club	660	320	357	-	623
EC: FBLA	255	-	-	(80)	175
EC: Graphic Design	129	2,146	1,786	247	735
EC: Hosa	527	1,529	1,808	-	248
EC: Kuna	-	2,369	1,558	-	811
EC: National Art Honors	249	284	95	(80)	358
EC: NHS	2,628	-	1,105	(40)	1,484
EC: Orchestra	763	208	1,286	930	614
EC: Panther Media Club	193	-	-	-	193
EC: Panther Pit	2,193	5,882	5,345	(147)	2,583
EC: Paw Print Club	1,168	-	182	1,450	2,436
EC: Pep Club	193	-	-	-	193
EC: Quick Recall	70	-	-	-	70
EC: Student Council	416	800	1,803	1,480	892
EC: Theatre - Musical Delete	428	-	335	(93)	-
EC: Welding Club	2,347	1,802	2,034	(31)	2,084
EC: Yearbook	5,619	5,138	31,217	22,256	1,795
Girls Basketball - Delete	-	-	(170)	(170)	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Pleasure Ridge Park High School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Library	\$ 343	\$ -	\$ -	\$ (40)	\$ 303
Registration - Delete	-	45,119	-	(45,119)	-
Registration Fees	-	8,220	15,229	7,009	-
Sports: Archery	2,487	9,744	10,392	2,465	4,304
Sports: Baseball	6,983	22,431	7,715	(5,880)	15,819
Sports: Basketball - Boys	7,853	22,640	16,940	(920)	12,632
Sports: Basketball - Girls	-	12,949	3,971	730	9,708
Sports: Bowling	4,324	14,259	11,807	(80)	6,695
Sports: Cheerleading	1,525	6,262	6,817	(40)	931
Sports: Cross Country	748	300	352	-	696
Sports: Dance Team	198	8,165	6,796	(80)	1,487
Sports: Field Hockey	232	-	-	-	233
Sports: Football	3,203	21,957	23,733	1,000	2,427
Sports: Golf	3,061	1,775	1,729	(40)	3,068
Sports: Soccer - Boys	1,336	-	1,315	1,060	1,082
Sports: Soccer - Girls	1,661	2,940	273	(1,970)	2,358
Sports: Softball	4,333	1,762	5,102	1,000	1,994
Sports: Special Olympics	1,668	2,605	1,246	(80)	2,947
Sports: Tennis	109	-	-	-	110
Sports: Track	1,129	600	1,434	-	295
Sports: Volleyball	3,115	3,957	3,995	(80)	2,997
Sports: Wrestling	316	2,436	2,175	-	578
Student General Fund	52,001	5,115	6,918	(28,812)	21,386
Total	\$ 115,487	\$ 404,756	\$ 383,872	\$ -	\$ 136,371

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Seneca High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 1,415	\$ 8,291	\$ 4,740	\$ (4,833)	\$ 133
At Risk	-	37,296	3,362	(33,934)	-
Athletic Gate	-	-	(522)	(522)	-
Athletics	91	10,422	14,927	5,000	586
Athletics - Trainer Fee	-	1,260	1,260	-	-
Athletics: Gate	254	53,097	53,146	522	728
Baseball	-	-	(1,418)	(1,418)	-
Change Fund	-	2,200	2,200	-	-
CL - ECE	1,553	-	155	-	1,398
Concession	-	15,822	12,536	(2,117)	1,169
Dance Team	-	-	(52)	(52)	-
EC :FBLA	-	2,135	1,376	822	1,581
EC Lang: Spanish Club	106	-	-	(106)	-
EC: Academic Team	150	-	-	-	150
EC: Band	285	1,500	1,550	-	235
EC: Beta	748	-	-	(748)	-
EC: Black Student Union	688	120	1,489	717	36
EC: Choir/Chorus	510	-	250	-	260
EC: Community Involvement	2,722	664	2,367	-	1,018
EC: Drama/Theatre	144	-	-	-	144
EC: FFA	5,767	19,879	24,052	-	1,595
EC: Hosa	132	6,709	3,759	-	3,082
EC: Jr/Sr Class	4,304	10,821	6,429	-	8,696
EC: LGBTQ Alliance	391	-	-	-	391
EC: NHS	598	2,957	1,398	(74)	2,082
EC: ROTC	223	-	100	-	123
EC: ROTC - Pepsi	1,566	167	1,395	-	337
EC: Yearbook	1,725	2,369	3,815	-	280
EC:AG	-	4,567	2,070	-	2,497
General	-	-	(3,639)	(3,639)	-
Hawk Shop	1,904	4,546	3,043	-	3,407
Library	473	771	-	-	1,244
Orchestra	1	-	1	-	-
PSAT	567	-	-	-	567
Reg Fee: Agri Science	122	-	122	-	-
Reg Fee: Cultural Extravaganza	100	-	52	-	48
Reg Fee: Educators Rising	402	-	-	-	402
Reg Fee: Patient Care	265	-	265	-	-
Reg Fee: Pre Law	216	-	216	-	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Seneca High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Registration Fees	\$ 1,036	\$ 2,870	\$ 3,906	\$ -	\$ -
Softball	-	-	(160)	(160)	-
Sports: Archery	1,708	1,035	2,629	250	364
Sports: Basketball - Boys	282	-	75	-	207
Sports: Basketball - Girls	349	450	225	-	574
Sports: Bowling	313	-	125	-	188
Sports: Cross Country	120	-	-	100	220
Sports: Dance Team	109	-	-	152	261
Sports: Field Hockey	339	-	-	-	339
Sports: Football	579	-	150	-	429
Sports: Golf	2,241	150	94	-	2,297
Sports: Soccer - Boys	7	-	-	-	7
Sports: Soccer - Girls	517	-	202	-	315
Sports: Softball	-	-	160	410	250
Sports: Track - Boys	400	-	-	-	400
Sports: Track - Girls	528	-	-	300	828
Sports: Volleyball	534	11,522	9,688	-	2,368
Sports: Wrestling - Boys	-	-	-	-	-
Sports: Baseball	-	-	1,418	1,418	-
Sports: Cheerleading	-	168	-	200	368
Sports: Tennis	-	-	-	200	200
Student General	64,169	3,229	36,015	37,512	68,895
Total	<u>\$ 100,653</u>	<u>\$ 205,017</u>	<u>\$ 194,971</u>	<u>\$ -</u>	<u>\$ 110,699</u>

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Academy @ Shawnee

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		<u>Balance</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 93	\$ 5,479	\$ 3,774	\$ (380)	\$ 1,417
At Risk	-	16,740	-	(16,740)	-
At Risk-MS	2,478	-	-	-	2,478
Athletic	-	-	(50)	(50)	-
Athletics	5,031	23,058	32,456	5,050	683
Bookstore	650	-	-	-	650
Change Fund	-	400	400	-	-
CL: 3:1 Mentoring	1,537	-	-	-	1,537
CL: Band	1,660	-	-	-	1,660
CL: Choir	172	-	-	-	172
CL: FMD/MSD	-	317	210	-	106
Class of 2022	-	2,261	1,370	-	891
Concessions	3,237	11,530	932	(5,270)	8,564
EC: Art	171	-	-	-	171
EC: Aviation	1,535	-	-	-	1,535
EC: Beta Club - MS	148	-	-	-	148
EC: E-Sports	50	-	-	-	50
EC: Men of Quality	639	-	-	-	639
EC: NJROTC	3,761	5,000	706	-	8,055
EC: NJROTC-Student	3,868	851	1,490	-	3,229
EC: Shawnee Spirit Club	-	1,572	845	-	727
EC: Student Government	576	-	-	-	576
EC: Vex Robotics Club	191	-	-	-	191
EC: Yearbook	-	40	-	41	81
Freshman Academy	75	-	75	-	-
Library	501	-	-	-	501
Prom	1,905	2,935	2,930	-	1,909
Sports: Baseball	505	-	266	-	239
Sports: Basketball - Boys	1,335	2,250	2,845	-	740
Sports: Basketball - Girls	3,777	5,100	8,940	229	166
Sports: Cheerleading	102	142	122	-	121
Sports: Cross Country - MS	114	-	114	-	-
Sports: Dance Team	100	-	-	-	100
Sports: Football	5,722	2,160	2,654	-	5,229
Sports: Softball	1,119	-	45	-	1,075
Sports: Swimming	244	-	-	-	244
Sports: Volleyball	310	-	103	-	208
Student Activities	20,643	253	17,578	11,740	15,059
Student General - HS	2,918	233	3,292	5,370	5,230

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Academy @ Shawnee, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Student General - MS	\$ 461	\$ -	\$ 72	\$ 10	\$ 399
Total	<u>\$ 65,628</u>	<u>\$ 80,321</u>	<u>\$ 81,169</u>	<u>\$ -</u>	<u>\$ 64,780</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Southern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 518	\$ 15,147	\$ 7,113	\$ (35)	\$ 8,517
Adult Hospitality	75	-	110	35	-
AP	793	196	290	-	699
At Risk	-	36,216	13,154	(23,062)	-
Athletics	-	52,820	60,838	9,669	1,651
Athletics Tournaments	-	4,920	3,664	(1,256)	-
Bookstore/Spirit Wear	3,788	1,397	5,881	696	-
Change Fund	-	2,580	2,580	-	-
CL: Auto	-	10,929	10,928	-	1
CL: Auto Collision	-	1,964	1,849	-	115
CL: Band	-	410	940	530	-
CL: Freshman	-	1,107	921	-	186
CL: Machine Tool	-	200	120	-	80
CL: Orchestra	-	20	145	125	-
CL: Senior	730	1,187	8,945	8,828	1,800
CL: Truck	-	325	-	-	325
Dance - Regional	-	4,350	6,388	2,038	-
EC: Best Buddies Club	40	-	-	-	40
EC: Beta	330	-	-	-	330
EC: Book Club	29	267	43	-	253
EC: Business Tech	1,235	-	-	-	1,235
EC: Computer	100	-	-	-	100
EC: Drama/Theatre	891	-	-	-	891
EC: FBLA	104	20	20	-	104
EC: Garden Club	297	-	102	-	195
EC: Gay/Straight (LGBTQ)	43	-	-	-	43
EC: Girls Who Code	830	-	-	-	830
EC: Horse Club	50	-	-	-	50
EC: Industrial Tech	1,072	-	-	-	1,072
EC: Key Club	3,911	726	965	-	3,671
EC: Men of Quality	150	-	-	-	150
EC: Newspaper	327	-	-	-	327
EC: NHS	718	1,103	1,477	-	344
EC: Quick Recall	88	-	-	-	88
EC: Robotics Club	315	-	-	-	315
EC: ROTC	3,803	6,406	3,866	-	6,343
EC: Skills USA	302	1,702	2,305	301	-
EC: Yearbook	824	3,032	2,021	-	1,836
Family Resource Center	-	50	50	-	-

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Southern High School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Fees Prom	\$ 3,685	\$ 7,665	\$ 4,665	\$ (6,685)	\$ -
Fees Winter Dance	170	-	-	-	170
FT: Senior Trip	2,007	-	-	(2,007)	-
In-Game Cheer Competition	-	-	250	250	-
JCPS Lit Basketball Championship	-	9,273	7,093	(2,180)	-
JCPS Lit Dance Competition	-	4,839	4,839	-	-
Jr. King of The Bluegrass	-	11,882	17,406	5,524	-
Library	1,790	96	1,450	-	437
Middle School Basketball	-	2,720	4,200	1,480	-
MS Field Hockey	-	900	900	-	-
PSAT	-	234	234	-	-
Regional Cheer	-	16,125	9,013	(7,112)	-
Scholarships	500	-	-	-	500
SHS Prom	-	-	(135)	(135)	-
Sports: Archery	94	-	-	(94)	-
Sports: Basketball - Boys	50	-	-	-	50
Sports: Basketball - Girls	947	-	-	-	947
Sports: Cross Country	85	-	-	-	85
Sports: Dance Team	1,444	-	-	(1,444)	-
Sports: Football	98	450	-	-	548
Sports: Golf	323	-	-	-	323
Sports: Soccer - Boys	330	-	-	-	330
Sports: Soccer - Girls	383	-	-	-	383
Sports: Softball	198	-	-	-	198
Sports: Volleyball	20	30	-	-	50
Sports: Wrestling - Boys	477	4,381	3,595	-	1,263
Sports: Cheerleading	-	5,004	5,129	225	101
Sports: Esports	193	-	-	-	192
Student Activities	12,480	246	4,565	(8,082)	78
Student General	-	329	105	23,086	23,310
Student Incentives	695	-	-	(695)	-
Total	<u>\$ 47,332</u>	<u>\$ 211,248</u>	<u>\$ 198,024</u>	<u>\$ -</u>	<u>\$ 60,556</u>

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Teenage Parent Program

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 859	\$ 605	\$ 1,165	\$ (2)	\$ 297
Adult Hospitality	348	-	350	2	-
At Risk	-	2,160	-	(2,160)	-
Big Owl Classroom	327	576	412	-	492
Courtesy Fund	100	-	100	-	-
EC: FBLA	505	140	190	-	455
EC: FCCLA	251	90	-	-	341
EC: Hope Fund	2,933	-	-	-	2,933
EC: Pooh's Corner	8,459	-	889	-	7,570
EC: RIFA	38	-	-	-	38
EC: STLP	110	-	-	-	110
Library	277	-	-	-	277
Senior Class	157	1,412	1,331	-	238
Student General	10,292	62	4,091	2,160	8,422
Total	<u>\$ 24,656</u>	<u>\$ 5,045</u>	<u>\$ 8,528</u>	<u>\$ -</u>	<u>\$ 21,173</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Valley High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 14	\$ 17	\$ -	\$ -	\$ 32
AP	948	100	1,048	-	-
At Risk	-	26,964	1,910	(25,054)	-
Athletics	12,632	1,474	10,448	4,431	8,088
Book Store/Spirit Wear	824	1,978	1,970	-	832
Change Fund	-	1,300	1,300	-	-
Choir - Classroom	75	-	-	-	75
Class of 2022 - Classroom	320	300	620	-	-
Class of 2023 - Classroom	100	-	100	-	-
Concessions	11,111	34,080	25,455	(5,000)	14,737
EC: Chess	43	-	-	-	43
EC: Drama/Theatre	1,460	2,982	659	-	3,783
EC: FBLA	2,397	36	100	-	2,333
EC: Hosa	2,881	47	1,138	-	1,790
EC: Robotics Club	49	-	-	(49)	-
EC: ROTC	3,429	32,286	29,427	-	6,288
EC: Student Council	980	-	-	-	980
EC: Vet CTE	125	-	-	-	125
EC: Yearbook	3,635	186	3,821	-	-
EC:BSU	-	23	-	-	23
EC:Computer Vike Squad	-	267	-	-	267
EC:Entrepreneurship	-	612	41	-	572
Fundraisers - ROTC	5,273	4,590	5,018	-	4,844
Library	65	217	282	-	-
Orchestra - Classroom	559	250	335	-	474
Service Project FR- Class	-	159	159	-	-
Sports: Baseball	1,259	2,505	1,632	550	2,682
Sports: Basketball	-	6,226	7,044	1,118	301
Sports: Basketball - Boys	3,500	2,622	1,991	(1,125)	3,006
Sports: Basketball - Girls	240	-	1,615	12,187	10,812
Sports: Cheerleading	250	-	-	-	250
Sports: Cheerleading - LIT	160	-	160	-	-
Sports: Cross Country	31	12	-	-	43
Sports: Elem - Basketball	7,500	4,456	400	(11,556)	-
Sports: Football	-	10,644	1,385	(1,099)	8,159
Sports: Soccer	83	-	83	-	-
Sports: Softball	7,401	383	961	-	6,823
Sports: Track	53	457	739	1,094	865
Sports: Volleyball	2,553	6,506	5,241	-	3,818

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Valley High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Sports: Wrestling - Boys	\$ 1,220	\$ 398	\$ 1,490	\$ -	\$ 128
Sports: KHSAA Region Cheer	170	-	170	-	-
Student Activities	-	1	(328)	(329)	-
Student Activity	<u>30,191</u>	<u>11,759</u>	<u>44,355</u>	<u>24,832</u>	<u>22,426</u>
Total	<u>\$ 101,531</u>	<u>\$ 153,837</u>	<u>\$ 150,769</u>	<u>\$ -</u>	<u>\$ 104,599</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Waggener High School

<u>Name of Activity</u>	<u>Cash</u>			<u>Transfers</u>	<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>		<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 465	\$ 16,217	\$ 9,797	\$ 322	\$ 7,206
Adult Hospitality	-	215	47	-	168
AP	2,832	520	2,993	-	359
At Risk	-	24,336	-	(24,336)	-
Athletics	8,975	-	16,049	7,073	-
Athletics - Ticket Sales	-	28,912	21,350	(5,459)	2,103
Athletics - Tournaments	-	6,058	4,895	(1,163)	-
Athletics - Trainer	-	1,120	1,120	-	-
Athletics Old	1,864	-	1,834	(30)	-
Book Store/Spirit Wear	653	1,934	1,909	-	678
Change Fund	-	1,700	1,700	-	-
Chromebook Repairs	-	900	440	-	460
CL: Art	-	40	665	635	10
CL: Band	-	40	1,460	1,420	-
CL: Choir	-	120	2,560	2,440	-
CL: Orchestra	-	-	560	560	-
Class of 2021	1,256	-	68	(1,188)	-
Class of 2022	2,469	21,092	23,561	-	-
Class of 2023	1,002	3,240	97	-	4,145
Class of 2024	-	1,520	-	-	1,520
Class of 2025	-	3,270	2,308	(84)	878
Concessions	1,380	18,434	13,331	(4,914)	1,568
EC: Band	475	650	804	734	1,056
EC: Beta	341	-	-	-	341
EC: Black Student Union	-	659	652	115	121
EC: Chess	607	-	183	(166)	258
EC: Choir/Chorus	133	36	109	370	430
EC: Drama/Theatre	516	-	-	-	516
EC: Educators Rising	654	1,500	455	(1,500)	199
EC: Future Ancestors	-	25,722	3,365	2,334	24,691
EC: Hosa	574	144	-	-	718
EC: Medical Magnet	55	108	-	-	163
EC: Men of Quality	589	-	33	-	555
EC: Msd	1,991	230	591	-	1,630
EC: Music Dept Snack Sale	558	3,333	499	(2,327)	1,064
EC: Orchestra	1,510	36	828	689	1,407
EC: Pep Club	286	-	275	287	298
EC: Quick Recall	15	-	-	-	15
EC: World Lang	-	-	-	121	121

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Waggener High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
EC: Yearbook	\$ 280	\$ 4,030	\$ 1,061	\$ -	\$ 3,249
Library	503	51	554	-	-
Lost Textbooks	159	63	222	-	-
Parking	20	-	20	-	-
Project Fundraiser	-	993	99	(894)	-
Scholarships: Jaden Murphy	357	-	-	-	357
Sports: Archery	-	-	-	840	840
Sports: Baseball	-	-	-	486	486
Sports: Basketball - Boys	1,797	390	-	-	2,188
Sports: Basketball - Girls	161	108	222	-	47
Sports: Cheerleading	1,035	-	1,015	-	20
Sports: Cross Country	-	-	-	-	-
Sports: Football	309	-	175	-	134
Sports: Golf	50	-	50	725	725
Sports: Soccer - Boys	2,346	-	198	320	2,468
Sports: Soccer - Girls	15	-	-	-	15
Sports: Softball	1,720	-	585	-	1,135
Sports: Swimming	1,711	57	80	1,729	3,418
Sports: Tennis	-	40	-	-	41
Sports: Track - Boys	182	-	150	160	192
Sports: Track - Girls	-	-	-	160	160
Sports: Volleyball	969	-	102	1,061	1,928
Sports: Wrestling	813	-	813	-	-
Sports: Wrestling-Regional	-	88	87	-	-
Student General	<u>27,945</u>	<u>3,611</u>	<u>34,534</u>	<u>19,480</u>	<u>16,503</u>
Total	<u>\$ 69,572</u>	<u>\$ 171,517</u>	<u>\$ 154,505</u>	<u>\$ -</u>	<u>\$ 86,584</u>

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Western High School

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2021</u>				<u>June 30, 2022</u>
Adult General	\$ 114	\$ 2,898	\$ 2,299	\$ -	\$ 713
At Risk	-	24,948	12,022	(12,926)	-
Athletics	300	46,169	35,665	(10,000)	804
Book Store/Spirit Wear	401	1,450	1,554	-	297
Change Fund	-	3,500	3,500	-	-
CL: Cafe 103	267	1,607	1,596	-	279
CL: Carpentry Club	1,262	825	-	-	2,087
CL: Catering Club	2,407	223	2,431	-	199
CL: Coffee Shop	-	68	68	-	-
Class of 2020	1,199	-	-	(1,199)	-
Class of 2022	1,343	7,825	9,168	-	-
Class of 2023	571	240	-	1,219	2,030
Class of 2024	-	120	-	-	120
Class of 2025	-	580	80	(20)	480
Concessions	893	13,707	9,495	(1,100)	4,005
EC: Band	646	1,627	1,651	-	622
EC: Choir/Chorus	559	-	-	-	559
EC: FBLA	90	471	-	-	561
EC: Hero Club	862	-	-	-	862
EC: Know Your Value	259	-	-	-	259
EC: Kuna	295	-	-	-	295
EC: Pac Club	643	-	-	-	643
EC: Warrior Pride	2,284	-	775	-	1,509
EC: Yearbook	1,060	344	-	-	1,404
Library	247	11	-	-	258
Sports: Basketball - Boys	1,294	880	2,481	350	43
Sports: Basketball - Girls	80	-	-	-	80
Sports: Cheerleading	399	-	-	-	399
Sports: Cross Country	266	-	-	-	266
Sports: Dance Team	304	-	-	-	304
Sports: Football	17	3,792	4,388	1,750	1,170
Sports: Golf	442	-	-	-	442
Sports: Softball	304	-	-	-	304
Sports: Swimming	69	-	-	-	69
Sports: Tennis	-	-	-	-	-
Sports: Track	384	-	-	-	384
Sports: Volleyball	172	-	-	-	172
Sports: Wrestling - Boys	362	980	1,105	-	237

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Western High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Student General	\$ 30,551	\$ 2,592	\$ 33,079	\$ 21,926	\$ 21,990
Total	<u>\$ 50,346</u>	<u>\$ 114,857</u>	<u>\$ 121,357</u>	<u>\$ -</u>	<u>\$ 43,846</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Adult General	\$ 1,128	\$ 523	\$ 950	\$ 18	\$ 718
Adult Hospitality	6,909	1,152	1,700	(18)	6,343
At- Risk	-	900	-	(900)	-
Band - Classroom	4,603	17,695	14,842	166	7,622
Band Trip Account	1,653	765	1,538	-	880
Certificates of Deposit	(52,301)	22,301	-	-	(30,000)
Dance Ensemble - Classroom	2,418	9,561	6,479	(1,160)	4,340
Dance Touring	9,253	-	1,000	1,100	9,353
Dance Trip Account	412	-	-	-	412
Design & Production - Classroom	5,184	3,092	3,600	26	4,702
EC: Charlotte's Web	-	10,038	1,377	(8,661)	-
EC: College & Career Day	19,302	7,590	3,858	-	23,034
EC: Dance Concert	-	5,322	6,702	1,380	-
EC: Elf The Musical	-	72,166	32,242	(39,924)	-
EC: Jazz Ensemble	-	169	-	-	169
EC: New Works Festival	-	2,936	985	(1,951)	-
EC: Productions	54,832	-	43,160	50,391	62,064
EC: School Girls	-	2,646	1,786	(860)	-
EC: Tri-m	107	150	150	-	107
EC: Thespian Society (ITS)	26	585	630	19	-
EC: Young Actors Institute	28,941	-	1,000	-	27,941
Fringe Festival	2,558	-	-	-	2,558
Guitar - Classroom	1,652	2,951	2,062	31	2,572
Interest * Now * CD's	56	122	-	-	178
May Show Dance	3,699	1,755	1,762	-	3,692
Musical Theatre Tour Show	530	-	-	-	530
Musical Theatre - Classroom	1,326	2,600	1,155	48	2,820
Orchestra - Classroom	1,980	9,337	8,121	46	3,242
Orchestra Trip Account	2,881	-	-	-	2,881
Parking	-	900	900	-	-
Percussion - Classroom	225	190	262	-	153
Piano - Classroom	603	1,620	1,520	56	759
Prism Concert	6,440	2,658	1,574	-	7,523
Scholarship Funds	-	1,000	1,000	-	-
Snack Account	-	1,109	-	(1,109)	-
Student General	13,054	20	124	2,095	15,045
Student Pepsi Account	-	986	-	(986)	-
Theatre - Classroom	2,612	3,881	2,841	(75)	3,576
Vocal - Classroom	1,334	18,504	18,605	268	1,502

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2022

Youth Performing Arts School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2022</u>
Vocal Trip Account	\$ 8,633	\$ -	\$ 1,500	\$ -	\$ 7,133
Total	<u>\$ 130,050</u>	<u>\$ 205,224</u>	<u>\$ 163,425</u>	<u>\$ -</u>	<u>\$ 171,849</u>

Report Required by *Government Auditing Standards*

Report of Independent Auditors 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
Jefferson County Board of Education
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined statement of fund balance of the Jefferson County Board of Education High School Activity Funds (the Activity Funds) as of June 30, 2022, and the related notes to the combined financial statement, which collectively comprise the Activity Funds' basic financial statement, and have issued our report thereon dated November 15, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statement, we considered the Activity Funds' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Activity Funds' 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 and correct, 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 entity'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 charge with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Dean Dotson Allen Ford, PLLC

Louisville, Kentucky
November 15, 2022