



Combined Financial Statement
and Supplementary Information

for

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

Year Ended June 30, 2023
with Report of Independent Auditors

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Report of Independent Auditors

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, 2023, and the related notes to the combined financial statement, which comprise the Activity Funds' basic combined financial statement as listed in the table of contents (the financial statement).

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the financial position of the Activity Funds as of June 30, 2023, 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 Funds' 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 Funds' 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 Funds' 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 statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprise the Activity Funds' 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 76, 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 14, 2023 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 14, 2023

Jefferson County Board of Education High School Activity Funds

Management's Discussion and Analysis June 30, 2023

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, 2023. 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 \$4,401,479 at June 30, 2023, compared to \$4,509,053 of total assets in the prior year, which reflects a decrease of \$107,574. At June 30, 2023, total assets consist primarily of cash and certificates of deposit totaling \$4,142,388, compared to June 30, 2022 which reflected cash and certificates of deposit of \$4,187,013. This decrease was primarily due to a decrease of accounts payable of \$63,725 during the fiscal year ended June 30, 2023, and a decrease of \$85,252 in certificates of deposit during the fiscal year ended June 30, 2023. Total liabilities of all Activity Funds amounted to \$79,332 at June 30, 2023, resulting in a restricted fund balance of \$4,332,147 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, donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$8,684,210 during the fiscal year ended June 30, 2023, which reflects a \$685,361 increase over the prior year's cash receipts of \$7,998,849. Disbursements by the Activity Funds amounted to \$8,643,583 and \$7,500,138 (an increase of \$1,143,445) during the fiscal years ended June 30, 2023 and 2022, respectively.

Jefferson County Board of Education High School Activity Funds

Management's Discussion and Analysis, continued

June 30, 2023

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, 2023

Assets

Cash	\$ 3,656,273
Certificates of Deposit	486,115
Accounts receivable	26,632
Inventory	<u>232,459</u>
Total Assets	<u>\$ 4,401,479</u>

Liabilities

Accounts payable	\$ 79,332
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Fund Balance

Restricted	<u>4,322,147</u>
Total Liabilities and Fund Balance	<u>\$ 4,401,479</u>

See accompanying notes.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement

June 30, 2023

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 14, 2023, 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, 2023

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, 2023

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

Certificates of deposit activity during the year ended June 30, 2023 is summarized as follows:

	Certificates of Deposit July 1, 2022	Deposits	Withdrawals	Certificates of Deposit June 30, 2023
Atherton High School	\$ 5,000	\$ -	\$ -	\$ 5,000
Ballard High School	49,108	-	-	49,108
Butler Traditional High School	45,000	6	-	45,006
Dupont Manual High School	150,000	-	-	150,000
Fairdale High School	80,000	-	-	80,000
Jeffersontown High School	62,958	-	(62,958)	-
Louisville Male High School	97,000	1	-	97,001
Pleasure Ridge Park High School	30,000	-	-	30,000
Youth Performing Arts School	52,301	-	(22,301)	30,000
	\$ 571,367	\$ 7	\$ (85,259)	\$ 486,115

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, 2023

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
Assets			
Cash	\$ 3,656,273	\$ 305,077	\$ 128,544
Certificates of Deposit	486,115	5,000	49,108
Accounts receivable	26,632	-	-
Inventory	232,459	-	21
Total Assets	\$ 4,401,479	\$ 310,077	\$ 177,673
Liabilities			
Accounts payable	\$ 79,332	\$ -	\$ 11,171
Fund Balance			
Restricted	4,322,147	310,077	166,502
Total Liabilities and Fund Balance	\$ 4,401,479	\$ 310,077	\$ 177,673

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	Breckinridge Metropolitan High School	James Graham Brown High School	Butler Traditional High School
Assets			
Cash	\$ 7,788	\$ 114,168	\$ 176,702
Certificates of Deposit	-	-	45,006
Accounts receivable	-	-	5,446
Inventory	-	3,550	97,078
Total Assets	\$ 7,788	\$ 117,718	\$ 324,232
Liabilities			
Accounts payable	\$ -	\$ 11,507	\$ 13,427
Fund Balance			
Restricted	7,788	106,211	310,805
Total Liabilities and Fund Balance	\$ 7,788	\$ 117,718	\$ 324,232

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	Central High Magnet Career Academy	Churchill Park School	Doss High School
Assets			
Cash	\$ 123,320	\$ 29,921	\$ 48,805
Certificates of Deposit	-	-	-
Accounts receivable	-	-	1,800
Inventory	-	149	12,040
Total Assets	\$ 123,320	\$ 30,070	\$ 62,645
Liabilities			
Accounts payable	\$ 4,039	\$ -	\$ -
Fund Balance			
Restricted	119,281	30,070	62,645
Total Liabilities and Fund Balance	\$ 123,320	\$ 30,070	\$ 62,645

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	Dupont Manual High School	Eastern High School	Fairdale High School
Assets			
Cash	\$ 431,575	\$ 254,776	\$ 183,329
Certificates of Deposit	150,000	-	80,000
Accounts receivable	-	-	1,722
Inventory	975	768	-
Total Assets	\$ 582,550	\$ 255,544	\$ 265,051
Liabilities			
Accounts payable	\$ -	\$ 173	\$ 9,975
Fund Balance			
Restricted	582,550	255,371	255,076
Total Liabilities and Fund Balance	\$ 582,550	\$ 255,544	\$ 265,051

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	<u>Fern Creek High School</u>	<u>Iroquois High School</u>	<u>Jefferson County High School</u>
Assets			
Cash	\$ 149,549	\$ 137,385	\$ 342,899
Certificates of Deposit	-	-	-
Accounts receivable	1,397	-	-
Inventory	15,730	386	3,097
Total Assets	\$ 166,676	\$ 137,771	\$ 345,996
Liabilities			
Accounts payable	\$ -	\$ -	\$ 9,970
Fund Balance			
Restricted	166,676	137,771	336,026
Total Liabilities and Fund Balance	\$ 166,676	\$ 137,771	\$ 345,996

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	<u>Jeffersontown High School</u>	<u>Liberty High School</u>	<u>Louisville Male High School</u>
Assets			
Cash	\$ 20,376	\$ 12,134	\$ 351,268
Certificates of Deposit	-	-	97,001
Accounts receivable	2,320	-	-
Inventory	-	-	19,176
Total Assets	\$ 22,696	\$ 12,134	\$ 467,445
Liabilities			
Accounts payable	\$ 824	\$ -	\$ 10,854
Fund Balance			
Restricted	21,872	12,134	456,591
Total Liabilities and Fund Balance	\$ 22,696	\$ 12,134	\$ 467,445

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	Marion C. Moore Traditional School	Minor Daniels Academy	Phoenix School of Discovery
Assets			
Cash	\$ 76,406	\$ 6,087	\$ 9,908
Certificates of Deposit	-	-	-
Accounts receivable	8,057	-	-
Inventory	-	-	-
Total Assets	\$ 84,463	\$ 6,087	\$ 9,908
Liabilities			
Accounts payable	\$ -	\$ -	\$ 142
Fund Balance			
Restricted	84,463	6,087	9,766
Total Liabilities and Fund Balance	\$ 84,463	\$ 6,087	\$ 9,908

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	<u>Pleasure Ridge Park High School</u>	<u>Seneca High School</u>	<u>Academy @ Shawnee</u>
Assets			
Cash	\$ 145,740	\$ 100,649	\$ 53,324
Certificates of Deposit	30,000	-	-
Accounts receivable	-	2,817	-
Inventory	29,529	8,072	-
Total Assets	\$ 205,269	\$ 111,538	\$ 53,324
Liabilities			
Accounts payable	\$ 2,394	\$ 672	\$ -
Fund Balance			
Restricted	202,875	110,866	53,324
Total Liabilities and Fund Balance	\$ 205,269	\$ 111,538	\$ 53,324

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	<u>Southern High School</u>	<u>State Agency Schools</u>	<u>Teenage Parent Program</u>
Assets			
Cash	\$ 45,483	\$ -	\$ 20,403
Certificates of Deposit	-	-	-
Accounts receivable	1,239	-	49
Inventory	10,646	-	-
Total Assets	\$ 57,368	\$ -	\$ 20,452
Liabilities			
Accounts payable	\$ 450	\$ -	\$ -
Fund Balance			
Restricted	56,918	-	20,452
Total Liabilities and Fund Balance	\$ 57,368	\$ -	\$ 20,452

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	<u>Valley High School</u>	<u>Waggener High School</u>	<u>Western High School</u>
Assets			
Cash	\$ 124,220	\$ 55,621	\$ 31,110
Certificates of Deposit	-	-	-
Accounts receivable	-	988	797
Inventory	30,991	-	-
Total Assets	\$ 155,211	\$ 56,609	\$ 31,907
Liabilities			
Accounts payable	\$ -	\$ -	\$ 3,734
Fund Balance			
Restricted	155,211	56,609	28,173
Total Liabilities and Fund Balance	\$ 155,211	\$ 56,609	\$ 31,907

See Report of Independent Auditors.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2023

	Youth Performing Arts School
Assets	
Cash	\$ 169,706
Certificates of Deposit	30,000
Accounts receivable	-
Inventory	251
Total Assets	<u>\$ 199,957</u>
Liabilities	
Accounts payable	\$ -
Fund Balance	
Restricted	199,957
Total Liabilities and Fund Balance	<u>\$ 199,957</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, 2023

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2023</u>
Atherton High School	\$ 190,040	\$ 646,100	\$ 531,063	\$ 305,077
Ballard High School	236,534	716,084	824,074	128,544
Breckinridge Metropolitan High School	10,035	5,691	7,938	7,788
James Graham Brown School	98,480	194,068	178,380	114,168
Butler Traditional High School	243,963	502,578	569,839	176,702
Central High Magnet Career Academy	124,796	415,740	417,216	123,320
Churchill Park School	28,861	6,018	4,958	29,921
Doss High School	55,355	161,745	168,295	48,805
Dupont Manual High School	369,038	947,058	884,521	431,575
Eastern High School	228,621	583,597	557,442	254,776
Fairdale High School	146,731	359,759	323,161	183,329
Fern Creek High School	94,197	424,801	369,449	149,549
Iroquois High School	106,154	129,213	97,982	137,385
Jefferson County High School	312,060	222,404	191,565	342,899
Jeffersontown High School	37,200	253,456	270,280	20,376
Liberty High School	13,964	10,114	11,944	12,134
Louisville Male High School	407,067	1,096,321	1,152,120	351,268
Marion C. Moore Traditional School	79,767	237,434	240,795	76,406
Minor Daniels Academy	8,389	8,833	11,135	6,087
Phoenix School of Discovery	23,937	20,302	34,331	9,908
Pleasure Ridge Park High School	136,371	463,248	453,879	145,740
Seneca High School	110,699	244,002	254,052	100,649
Academy @ Shawnee	64,780	126,972	138,428	53,324
Southern High School	60,556	161,164	176,237	45,483
State Agency Schools	-	-	-	-
Teenage Parent Program	21,173	9,073	9,843	20,403
Valley High School	104,599	214,786	195,165	124,220
Waggener High School	86,584	151,552	182,515	55,621
Western High School	43,846	173,874	186,610	31,110
Youth Performing Arts School	171,849	198,223	200,366	169,706
Total	<u>\$3,615,646</u>	<u>\$ 8,684,210</u>	<u>\$ 8,643,583</u>	<u>\$ 3,656,273</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, 2023

Atherton 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, 2022</u>				<u>June 30, 2023</u>
Academies - Engineering	\$ -	\$ 39	\$ -	\$ -	\$ 39
Academies - Health	781	273	39	-	1,015
Academies - Media Arts	360	220	530	-	50
Adult General	1,285	4,122	2,967	-	2,440
Adult Hospitality	165	360	515	-	10
AP	-	1,189	-	-	1,189
APHG	604	-	-	-	604
At Risk	-	23,328	933	(22,395)	-
Athletics	21,359	14,519	14,398	22,561	44,042
Athletics Gate/Ticket Sales	-	77,261	63,081	207	14,388
Athletics - Tournaments	-	32,011	9,031	(22,360)	620
Bookstore/Spirit Wear	10,129	9,352	2,981	-	16,500
Certificate Of Deposit	(5,000)	-	-	-	(5,000)
Change Fund	-	1,750	1,750	-	-
Chargers	-	930	-	-	930
Concessions	10,827	32,353	11,961	(15,510)	15,709
EC - Asian Student Union	-	277	254	-	23
EC Lang: French Club	715	407	342	-	780
EC Lang: German Club	31	6,994	-	(7,008)	16
EC Lang: Japanese Club	77	38,966	36,747	-	2,296
EC Lang: Spanish Club	922	1,404	1,730	-	595
EC: Band	13,200	2,483	6,032	130	9,781
EC: BETA	1,328	1,622	696	51	2,305
EC: Black Student Union	1,575	759	391	-	1,943
EC: Chess	311	-	(125)	-	436
EC: Choir/Chorus	1,239	1,403	1,603	-	1,039
EC: Class Of 2024	91	17,587	3,242	(4,303)	10,132
EC: Class Of 2023	7,877	15,075	26,511	3,559	-
EC: Class Of 2025	-	132	56	-	76
EC: Class Of 2026	-	427	990	563	-
EC: Drama/Theatre	12,181	7,441	4,571	-	15,051
EC: Environment Club	350	-	-	-	350
EC: Garden Club	582	2,946	237	(2,946)	346
EC: HOSA	869	9,816	8,403	(2,281)	-
EC: KUNA	2,260	17,590	18,826	-	1,024
EC: Marine Biology Club	2,721	22,892	23,086	-	2,526
EC: Muslim Student Association	525	186	358	-	353
EC: National Art Honors	-	960	155	-	805
EC: NHS	745	1,090	1,537	-	298

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, 2023

Atherton High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
EC: Orchestra	\$ -	\$ 571	\$ 1,074	\$ 503	\$ -
EC: Pep Club	39	-	-	-	39
EC: RHO Kappa	1,221	1,362	92	-	2,491
EC: Service To Service	-	3,518	2,774	-	744
EC: Student Council/Government	4,725	3,638	292	-	8,071
EC: Technology Student	1,146	2,832	2,085	-	1,893
EC: Yearbook	-	21,138	9,171	2,946	14,914
EC: YSC Clubs	-	-	-	-	-
ECE Ayers	551	776	1,102	-	225
ECE Boston	719	632	434	-	918
Field Tripd - Drama	1,331	226	321	2,260	3,496
IB Classes	212	589	599	318	520
Library	-	292	27	-	265
Parking	-	6,140	-	-	6,140
Registration Fees	127	128,547	117,009	(6,156)	5,510
Sports: Archery	4,841	20,304	18,551	140	6,734
Sports: Baseball	3,565	13,887	14,225	2,109	5,336
Sports: Basketball	3,987	620	2,323	1,500	3,784
Sports: Basketball - Girls	1,496	1,267	2,327	539	975
Sports: Bowling	304	276	319	1,842	2,103
Sports: Cheerleading	837	470	-	-	1,307
Sports: Cross Country	388	803	876	(40)	276
Sports: Dance Team	3,819	-	-	-	3,819
Sports: Field Hockey	7,444	5,340	12,223	(561)	-
Sports: Football	4,588	28,017	27,214	5,022	10,412
Sports: Golf	343	-	-	-	343
Sports: Lacrosse-Boys	6,353	12,766	7,703	1,627	13,043
Sports: Lacrosse-Girls	3,309	5,056	4,951	1,600	5,013
Sports: Soccer - Boys	1,419	3,477	2,675	602	2,823
Sports: Soccer - Girls	2,727	11,373	7,013	600	7,687
Sports: Softball	2,619	9,068	9,430	353	2,610
Sports: Step Team	255	-	-	-	255
Sports: Swimming	1,924	1,800	1,853	-	1,872
Sports: Tennis	-	-	-	-	-
Sports: Track	3,180	3,618	2,605	(1,945)	2,248
Sports: Volleyball	9,330	1,901	4,126	-	7,105
Sports: Wrestling - Boys	2,656	3,264	1,531	2,522	6,910
Student Activity	26,476	2,537	10,237	(18,776)	-
Student General	-	1,831	22,073	52,727	32,485
Total	<u>\$ 190,040</u>	<u>\$ 646,100</u>	<u>\$ 531,063</u>	<u>\$ -</u>	<u>\$ 305,077</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, 2023

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 1,206	\$ 5,742	\$ 6,840	\$ 338	\$ 445
AP	17,532	16,276	33,680	-	128
At Risk	-	28,620	-	(28,620)	-
Athletics	15,349	233,923	234,796	(4,328)	10,148
Auditorium Fundraiser	2,784	-	2,784	-	-
Bean/Teachers Award	-	-	-	-	-
Bookstore/Spirit Wear	23,156	42,390	61,954	169	3,761
Certificate of Deposit	(49,108)	-	-	-	(49,108)
Change Fund	-	3,200	3,200	-	-
Choir/Bach	2,209	6,130	6,729	-	1,609
Chromebook Restitution	-	96	96	-	-
CL: Art/Photo	-	925	878	-	47
CL: Business Academy	-	202	-	-	202
CL: Chemistry	-	385	185	-	200
CL: Explorers Int.	-	6,000	6,262	1,274	1,012
CL: Mu Alpha Theta	-	388	388	-	-
CL: Nat'L English Honors	-	993	274	(50)	669
CL: Science/Olympiad	-	-	259	259	-
CL: Social Studies	-	476	476	-	-
Class of 2022	2,906	-	2,906	-	-
Class of 2023	11,158	13,452	25,413	803	-
Class of 2024	9,381	13,084	11,214	-	11,252
Class of 2025	8,859	6,820	-	-	15,679
Class of 2026	-	6,197	-	-	6,197
Class of 2027	-	231	-	-	231
Drama Fundraiser	14,939	15,401	13,568	735	17,508
EC : ECE-MSD	519	1,559	338	(30)	1,709
EC Lang: Foreign	738	-	-	-	738
EC Lang: French Club	79	-	-	-	79
EC Lang: Japanese	488	61	285	-	264
EC Lang: Spanish Club	487	-	36	(50)	401
EC Lang: Spanish Honor	-	170	-	-	170
EC: Academic Team	915	322	367	-	870
EC: Band	2,209	2,056	2,513	-	1,751
EC: Barc-Animal Club	753	-	-	-	753
EC: Best Buddies	1,470	235	355	-	1,350
EC: Beta	3,439	1,863	4,239	-	1,064
EC: Black Student Union	25	903	549	-	379
EC: Debate	311	-	-	-	311

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, 2023

Ballard High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
EC: Drama/Thespian	\$ 1,311	\$ 240	\$ 941	\$ -	\$ 611
EC: Environmental Club	521	-	69	-	452
EC: FBLA	719	28,432	29,575	500	76
EC: Foreign Travel	6,735	1,178	7,023	-	890
EC: Freshmen Academy	1,865	-	-	(405)	1,460
EC: HOSA Chapter	-	6,721	6,533	-	188
EC: Kuna	2,138	28,137	30,106	-	169
EC: Men Of Quality	294	-	-	-	294
EC: National Art Honor Society	1,733	5,847	5,748	-	1,831
EC: National Honor Society	11,897	1,632	999	-	12,530
EC: Portugal Trip	500	313	-	-	813
EC: Quick Recall	2,000	-	-	-	2,000
EC: Stem Academy	1,694	-	-	-	1,694
EC: Yearbook	37,275	5,076	42,351	-	-
FR: Dance Maroon	-	10,003	12,001	1,998	-
Freshman Academy	113	-	30	-	83
Justice Now Project	-	-	-	500	500
Library	234	40	87	-	187
Media Arts Academy	-	500	-	(500)	-
Orchestra	5,350	4,471	9,564	-	257
Parking	-	2,275	2,275	-	-
PSAT Test	923	-	2,764	1,841	-
Registration Fees	8,766	90,388	97,315	-	1,839
Scholarships	-	2,500	2,000	(500)	-
SP: Field Hockey	-	1,215	-	(1,215)	-
SP: Softball	-	20	-	(20)	-
SP: Step Team	-	150	337	1,500	1,313
SP: Trainer Fee - Try Out	8,177	-	-	-	8,177
SP: Wrestling-Boys	-	5,578	5,398	-	180
Sports: Archery	3,509	7,902	7,092	-	4,319
Sports: Baseball	26	-	-	8,825	8,851
Sports: Baseball - Super	8,825	-	-	(8,825)	-
Sports: Basketball - Boys	500	-	500	-	-
Sports: Basketball - Girls	111	14,429	11,399	-	3,141
Sports: Cheerleading	6,882	37,075	42,232	-	1,726
Sports: Cross Country	2,748	1,750	7,031	3,865	1,331
Sports: Dance Team	117	-	-	-	117
Sports: Do Not Use	4,407	-	542	(3,865)	-
Sports: Football	404	9,124	4,751	(15)	4,761

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, 2023

Ballard 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, 2022</u>				<u>June 30, 2023</u>
Sports: Golf Scramble	\$ 1,365	\$ -	\$ -	\$ (1,365)	\$ -
Sports: Golf - Boys	-	1,865	4,454	2,589	-
Sports: Golf - Girls	-	1,185	1,967	1,500	719
Sports: Soccer - Girls	200	1,845	800	-	1,245
Sports: Swimming	1,842	2,900	4,592	-	150
Sports: Tennis - Boys	6,178	4,775	3,818	-	7,135
Sports: Track & Field	1,011	6,451	9,649	2,187	-
Sports: Volleyball	104	7,681	4,360	-	3,426
Student General	34,256	3,097	34,692	20,905	23,566
Summer School Registration	-	10,495	10,495	-	-
Visual & Perf. Arts Aca.	-	2,694	-	-	2,694
Total	<u>\$ 236,534</u>	<u>\$ 716,084</u>	<u>\$ 824,074</u>	<u>\$ -</u>	<u>\$ 128,544</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 1,074	\$ 1,815	\$ 2,124	\$ -	\$ 764
Adult Hospitality	1	-	-	-	1
At Risk	-	3,384	2,992	(392)	-
Classroom Funds For Field	677	-	375	-	302
EC: Men of Quality	74	492	-	-	566
Student Activity	3,262	-	747	-	2,515
Student General	4,947	-	1,700	392	3,640
Total	<u>\$ 10,035</u>	<u>\$ 5,691</u>	<u>\$ 7,938</u>	<u>\$ -</u>	<u>\$ 7,788</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

James Graham Brown School

<u>Name of Activity</u>	<u>Cash Balance</u>		<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance</u>	
	<u>July 1, 2022</u>	<u>June 30, 2023</u>				<u>July 1, 2022</u>	<u>June 30, 2023</u>
1st Grade A	\$ -	\$ 66	\$ 66	\$ -	\$ -	\$ 66	\$ 66
1st Grade B	-	66	66	-	-	66	66
4th Grade	-	434	434	657	223	-	-
5th Grade	814	1,025	1,025	1,026	361	1,174	1,174
6th Grade	1,661	2,053	2,053	3,645	665	733	733
7th Grade	573	629	629	750	250	703	703
8th Grade	880	2,389	2,389	2,400	308	1,177	1,177
Adult General	745	3,446	3,446	2,906	-	1,284	1,284
Adult Hospitality	858	520	520	565	-	813	813
AP	8,481	4,206	4,206	3,131	-	9,556	9,556
Art Rm 201	-	2,655	2,655	2,445	-	210	210
Art Rm 317	-	2,120	2,120	1,840	-	280	280
At Risk	-	8,100	8,100	206	(7,894)	-	-
Athletics	3,360	29,005	29,005	19,086	(273)	13,007	13,007
Band	735	7,994	7,994	7,735	96	1,091	1,091
Change Fund	-	690	690	690	-	-	-
Choir	1,023	4,182	4,182	4,463	30	772	772
Creative Writing	-	480	480	450	-	30	30
Drama/Theatre	2,189	2,640	2,640	1,984	-	2,845	2,845
EC: Academic Team HS	1,382	-	-	-	(1,382)	-	-
EC: Beta Club ES	390	670	670	656	-	404	404
EC: Beta Club HS	33	490	490	521	-	3	3
EC: Black Student Union	688	287	287	546	146	574	574
EC: Environmental Club	384	-	-	-	-	384	384
EC: Junior Beta Club MS	1,419	696	696	1,155	-	960	960
EC: Kuna HS	985	3,920	3,920	3,865	-	1,040	1,040
EC: Kuna MS	552	-	-	-	-	552	552
EC: KYA MS	469	-	-	-	-	469	469
EC: National Art Honor Society	402	-	-	-	-	402	402
EC: NHS	256	120	120	-	-	376	376
EC: Pep Club	3,110	4,100	4,100	3,533	-	3,678	3,678
EC: Quick Recall ES	-	280	280	-	-	280	280
EC: Quick Recall HS	262	712	712	1,467	1,382	889	889
EC: Quick Recall MS	280	320	320	575	-	25	25
EC: Robotics Club	1,374	2,800	2,800	2,600	-	1,574	1,574
EC: Science Fair Club	425	175	175	-	-	600	600
EC: Science Olympiad Team	466	1,600	1,600	1,731	-	334	334
Field Trip	-	1,733	1,733	1,887	704	550	550
Journalism	453	60	60	30	-	483	483

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

James Graham Brown School, continued

Name of Activity	Cash				Cash Balance June 30, 2023
	Balance July 1, 2022	Receipts	Disbursements	Transfers	
Junior/Senior Class	\$ 8,308	\$ 8,842	\$ 6,615	\$ 750	\$ 11,285
Justice Now	-	500	-	-	500
Kindergarten 1	-	-	-	-	-
Kindergarten 2	-	152	-	-	152
Library	70	10,001	9,878	-	193
Lockers	-	58	58	-	-
Operational	-	2,150	2,095	-	55
Orchestra	11,114	21,371	29,046	-	3,440
Pirate 1:1 Devices	-	1,918	1,616	-	302
PSAT/NMSQT	91	216	-	-	307
School Fees ES	-	3,500	3,500	-	-
School Fees HS	-	3,775	3,650	-	125
School Fees MS	-	2,221	2,206	-	15
Science Fee	-	2,375	2,355	-	20
Science Rm 320	-	650	550	-	100
Science Rm 328	-	1,700	1,650	-	50
Sophomore Biology Trip	5,373	-	635	130	4,868
Sports: Archery	626	2,902	2,195	-	1,332
Sports: Baseball	200	699	-	-	899
Sports: Basketball Boys	1,301	6,512	5,758	-	2,055
Sports: Basketball ES	5,130	10,844	8,812	-	7,161
Sports: Basketball Girls	583	951	858	650	1,327
Sports: Bowling	10	200	283	273	200
Sports: Cheer HS	36	192	-	-	228
Sports: Cross Country	-	739	-	-	739
Sports: Esports	-	60	60	-	-
Sports: Soccer - Girls	-	717	-	(650)	67
Sports: Soccer HS Boys	1,377	367	1,381	-	363
Sports: Softball	-	476	-	-	476
Sports: Swimming HS	4,349	2,810	4,367	-	2,792
Sports: Tennis	-	838	-	-	838
Sports: Track	-	420	-	-	420
Sports: Volleyball HS	1,211	1,180	857	-	1,534
Student General	16,297	6,165	14,409	4,231	12,284
Student ID	-	29	29	-	-
Technology	-	1,642	1,617	-	25
Tremont Freshman Retreat	705	-	-	-	705
Vending Ath. Pepsi	1,624	345	-	-	1,969
Yearbook	5,426	5,888	1,355	-	9,958
Total	\$ 98,480	\$ 194,068	\$ 178,380	\$ -	\$ 114,168

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, 2023

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 1,679	\$ 11,863	\$ 5,561	\$ (180)	\$ 7,801
Adult Hospitality	18	820	310	(90)	438
AP	470	-	1,040	1,040	470
Athletics	40,296	129,932	140,236	688	30,680
Athletics - Bloss Stadium	1,500	-	-	-	1,500
Athletics - Weight Room	500	-	-	(500)	-
Athletics-Video Board Ads	800	1,239	-	-	2,039
Bookstore/Spirit Wear	24,649	87,456	58,942	(5,098)	48,065
Certificate of Deposit	(45,000)	-	-	-	(45,000)
Change Fund	-	2,800	2,800	-	-
Choir - Classroom	3,828	6,453	7,549	-	2,732
Class of 2023	11,892	17,802	64,196	34,501	-
Class of 2024	6,742	12,990	15,815	3,320	7,236
Class of 2025	6,737	1,787	-	3,780	12,303
Class of 2026	-	2,170	-	3,900	6,070
EC: Academic Team	15,980	-	1,594	(13,000)	1,386
EC: Bear Buddies	546	109	109	-	546
EC: Beta	1,449	1,501	2,393	-	558
EC: Black Student Union	610	-	78	-	533
EC: Chess	329	-	-	-	329
EC: Computer	2,000	926	819	-	2,107
EC: Debate/Speech	500	-	-	-	500
EC: Drama/Theatre	1,837	6,906	5,790	231	3,184
EC: FBLA	3,166	1,275	3,193	58	1,305
EC: FCA	229	-	40	-	189
EC: Hosa	2,355	340	530	-	2,165
EC: Key Club	1,067	-	-	(1,067)	-
EC: Kuna	5,991	30,526	38,191	4,196	2,522
EC: National Art Honors	198	-	-	-	198
EC: NHS	4,410	1,480	2,090	-	3,801
EC: Pep Club	47	-	-	-	47
EC: ROTC	1,148	5,937	3,787	3,500	6,798
EC: Sources Of Strength	35	-	-	-	35
EC: Yearbook	3,458	10,470	17,186	4,710	1,453
Library	317	444	-	-	761
MSD - Classroom	-	400	-	-	400
Orchestra - Classroom	1,088	110	220	-	978
Photography - Classroom	136	-	-	(136)	-
Registration Fees	-	18,830	-	(18,830)	-

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, 2023

Butler Traditional High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Registration Fees - Allie	\$ 1,000	\$ -	\$ 48	\$ -	\$ 952
Registration Fees - ECE	-	1,605	-	(1,605)	-
Registration Fees - Entrepreneurship	867	170	1,495	1,315	857
Registration Fees - Robot	571	150	-	-	721
Sports: Archery	1	7,480	5,716	740	2,505
Sports: Baseball	3,122	9,824	7,971	(1,545)	3,430
Sports: Basketball - Boys	7,657	3,686	12,060	3,627	2,910
Sports: Basketball - Girls	4,658	2,841	6,861	2,994	3,632
Sports: Basketball - Unified	1,335	-	100	-	1,235
Sports: Bowling	235	92	994	1,000	333
Sports: Cheerleading	436	42,811	42,458	1,395	2,184
Sports: Cross Country - Boys	5,744	2,705	6,306	3,353	5,496
Sports: Cross Country - Girls	6,804	1,949	6,086	3,393	6,060
Sports: Dance Team	4,758	784	8,205	2,765	103
Sports: Esports	31	230	456	860	665
Sports: Field Hockey	3,725	304	405	-	3,623
Sports: Football	8,603	15,038	24,759	7,480	6,362
Sports: Golf - Boys	275	-	217	650	708
Sports: Golf - Girls	706	91	272	250	775
Sports: Soccer - Boys	1,238	3,494	1,419	(540)	2,772
Sports: Soccer - Girls	4,936	1,589	2,495	-	4,029
Sports: Softball	11,403	4,057	9,404	484	6,540
Sports: Swimming	33	-	-	1,000	1,033
Sports: Tennis - Boys	38	610	948	750	449
Sports: Tennis - Girls	1,957	-	238	(85)	1,634
Sports: Track Boys	1,018	520	1,115	550	974
Sports: Track Girls	2,705	790	869	-	2,627
Sports: Volleyball	4,026	1,989	3,742	1,529	3,802
Sports: Wrestling-Boys	-	-	500	1,680	1,180
Sports: Wrestling-Girls	-	-	270	1,680	1,410
Student Activity	13,026	-	12,344	(682)	-
Student General	49,701	43,226	30,337	(59,017)	3,572
Student Purchases	2,347	1,977	9,280	4,956	-
Total	\$ 243,963	\$ 502,578	\$ 569,839	\$ -	\$ 176,702

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 6,708	\$ 5,700	\$ 10,720	\$ -	\$ 1,688
At Risk	-	35,172	-	(35,172)	-
Athletics	-	105,597	104,497	(1,100)	-
Band	-	75	75	-	-
Change Fund	-	3,000	3,000	-	-
Choir	-	100	1,320	1,220	-
Class of 2022	8,678	892	9,570	-	-
Class of 2023	11,967	51,105	49,468	-	13,603
Class of 2024	120	21,421	10,000	-	11,541
Class of 2025	10	1,730	-	-	1,740
Class of 2026	-	2,270	-	-	2,270
Concessions	15	25,192	25,057	-	149
EC: Archery	169	260	206	-	223
EC: ASA	212	2,235	2,005	(416)	26
EC: Asian Student Union	-	250	120	-	130
EC: Beta	501	-	-	-	501
EC: Black Student Union	60	500	-	(234)	326
EC: Book Club	-	170	-	-	170
EC: Education Rising	39	175	187	-	27
EC: Geneology	368	30	-	-	398
EC: Gospel Choir	1,349	1,078	1,986	-	441
EC: Hosa	2,819	6,020	5,579	-	3,260
EC: LOL (Ladies of Leadership)	444	240	-	672	1,357
EC: Marching Band	952	25,779	21,947	-	4,784
EC: Men of Quality	472	-	-	-	472
EC: Muslim Student Association	-	1,457	1,155	-	302
EC: NHS	538	1,360	1,854	-	43
EC: NJROTC	4,000	756	4,063	-	693
EC: Robotics	5,296	3,000	6,539	-	1,757
EC: Scnavta	75	-	-	(75)	-
EC: Speedway Store	415	18,438	19,594	740	-
EC: Theatre	847	300	388	(90)	669
Field Trip	-	1,212	3,095	1,883	-
Montessori	5,708	15,870	21,586	80	71
Registration Fees	-	13,225	13,225	-	-
Service Project	-	306	306	-	-
Social Studies F.T.	-	-	(20)	-	20
Spiritwear	1,133	5,980	7,063	-	50
Sports: Archery	-	60	60	-	-

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, 2023

Central High Magnet Career Academy, continued

<u>Name of Activity</u>	Cash				Cash
	Balance	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	Balance
	<u>July 1, 2022</u>				<u>June 30, 2023</u>
Sports: Athletic Trainer	\$ -	\$ 660	\$ 1,349	\$ 715	\$ 26
Sports: Baseball	4,429	529	1,945	-	3,013
Sports: Bowling	-	1,517	1,115	-	402
Sports: Cheerleading	7,940	19,638	17,325	(535)	9,719
Sports: Dance	1,960	6,798	7,921	-	837
Sports: Football	7,984	8,706	10,719	-	5,972
Sports: Golf	-	160	-	-	160
Sports: Soccer - Boys	1,018	368	-	-	1,386
Sports: Soccer - Girls	-	95	-	-	95
Sports: Softball	984	3,029	2,054	(180)	1,778
Sports: Step Team	-	530	728	428	230
Sports: Swim	3,545	3,618	2,916	-	4,247
Sports: Tennis	482	375	-	-	857
Sports: Track	983	5,219	2,667	-	3,535
Sports: Volleyball	898	4,563	4,261	-	1,200
Sports: Wrestling	4,616	5,780	7,718	-	2,679
Student General	37,062	2,500	31,853	32,064	39,773
Yearbook	-	700	-	-	700
Total	<u>\$ 124,796</u>	<u>\$ 415,740</u>	<u>\$ 417,216</u>	<u>\$ -</u>	<u>\$ 123,320</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Churchill Park School

<u>Name of Activity</u>	<u>Cash</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, 2022</u>					<u>June 30, 2023</u>
Adult General	\$ 133	\$ 3,082	\$ 314	\$ -	\$ -	\$ 2,901
Adult Hospitality	17	-	-	-	-	17
At Risk	-	1,908	1,687	(221)	-	-
EC: Pool	12	-	-	(12)	-	-
EC: Prom	187	-	652	465	-	-
ECE: Classroom	730	-	-	(730)	-	-
Life Skills - Classroom	568	-	-	(568)	-	-
Pathways - Classroom	1,330	-	-	(1,330)	-	-
Room # 10 - Classroom	20	28	202	154	-	-
Room # 11 - Classroom	57	-	-	(57)	-	-
Room # 12 - Classroom	79	-	-	(79)	-	-
Room # 13 - Classroom	89	-	-	(89)	-	-
Room # 14 - Classroom	1,016	-	-	(1,016)	-	-
Room # 15 - Classroom	284	-	-	(284)	-	-
Room # 18 - Classroom	204	-	284	79	-	-
Room # 22 - Classroom	587	-	-	(587)	-	-
Room # 25 - Classroom	-	-	40	40	-	-
Room # 3 - Classroom	75	-	60	(16)	-	-
Room # 4 - Classroom	100	-	79	(21)	-	-
Room # 5 - Classroom	168	975	954	(189)	-	-
Room # 6 - Classroom	213	-	426	214	-	-
Room # 7 - Classroom	689	-	92	(596)	-	-
Room # 8 - Classroom	89	-	49	(40)	-	-
Room # 9 - Classroom	649	-	40	(609)	-	-
Sports: S. Olympics-Swim	108	-	-	(108)	-	-
Sports: S.Olympics-Bowl	5	-	-	(5)	-	-
Student General	20,980	25	79	6,077	-	27,003
Work Skills - Classroom	472	-	-	(472)	-	-
Total	<u>\$ 28,861</u>	<u>\$ 6,018</u>	<u>\$ 4,958</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,921</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Doss High School

<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, 2022</u>				<u>June 30, 2023</u>
Adult General	\$ 2,161	\$ 7,510	\$ 3,977	\$ (1,444)	\$ 4,250
At Risk	-	29,700	21,000	(8,700)	-
Athletics	1,072	51,948	44,145	(6,111)	2,765
Band	2,142	9,877	11,903	640	756
Change Fund	-	2,100	2,100	-	-
Choir/Chorus	1,613	640	2,501	820	572
Chromebook Charges - Lost	75	-	-	-	75
Class 2024 - Juniors	-	-	-	1,110	1,110
Class of 2022 - Seniors	3,222	510	10	(3,722)	-
Class of 2023 - Seniors	1,854	9,454	9,699	1,264	2,872
Class of 2025 - Sophomore	875	150	-	1,045	2,070
Class of 2026 - Freshman	-	-	-	1,140	1,140
Concessions	1,160	14,541	11,950	(995)	2,756
CPR - District Athletics	1,068	-	1,013	-	55
Dragon Pride - Adults	627	890	863	-	654
Dragon Pride - Students	6,520	40	5,245	720	2,035
EC: Chess	671	330	-	-	1,001
EC: Educators Rising	-	181	60	150	271
EC: FBLA	45	-	-	-	45
EC: Kuna	2,388	-	2,000	-	388
EC: Men of Quality	213	-	-	-	213
EC: Nat Honor Society	120	470	673	450	367
EC: Quick Recall	658	-	-	-	658
EC: Skills USA	481	-	481	-	-
FMD Coffee Cart	398	211	540	-	69
Freshman Academy	-	30	-	(30)	-
Guitar & Piano	-	-	580	580	-
Orchestra	1,330	2,225	3,493	360	423
Registration Fees	-	3,625	-	(3,625)	-
Senior Carry Over	405	-	3,127	2,722	-
Spirit Wear	86	4,251	2,110	(605)	1,623
Sports: Baseball	572	223	500	-	295
Sports: Basketball - Boys	2,673	2,524	5,271	536	461
Sports: Basketball - Girls	1,180	-	534	1,286	1,932
Sports: Bowling	4,899	2,257	5,256	-	1,900
Sports: Cheerleading	541	-	-	(170)	371
Sports: Cross Country	1,749	-	335	-	1,414
Sports: Dance Team	180	-	-	-	180
Sports: Football	3	2,259	1,588	400	1,074

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, 2023

Doss High School, continued

<u>Name of Activity</u>	<u>Cash Balance</u>					<u>Cash Balance</u>
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2023</u>	
Sports: Golf	\$ 118	\$ -	\$ -	\$ -	\$ 118	
Sports: Ladies Wrestling	-	2,350	-	-	2,350	
Sports: Soccer - Boys	34	-	-	-	34	
Sports: Softball	816	149	500	100	565	
Sports: Swimming	81	-	-	-	81	
Sports: Volleyball	1,140	460	114	145	1,630	
Sports: Wrestling - Boys	8,252	4,860	17,872	5,849	1,089	
Student General	505	3,686	669	(75)	3,447	
Student Recognition	-	335	3,750	6,160	2,745	
Testing (ACT/AP)	24	974	350	-	648	
Yearbook	3,404	2,985	4,086	-	2,303	
Total	<u>\$ 55,355</u>	<u>\$ 161,745</u>	<u>\$ 168,295</u>	<u>\$ -</u>	<u>\$ 48,805</u>	

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 6,728	\$ 13,530	\$ 16,192	\$ (250)	\$ 3,816
AP Testing	151,092	366	54,554	45,512	142,416
At Risk	-	17,388	17,388	-	-
Athletics	115,003	310,393	274,489	19,094	170,001
Bookstore/Spirit Wear	-	9,200	7,972	(1,228)	-
Business And Entrepreneur	-	5,085	5,085	-	-
Certificates of Deposit	(150,000)	-	-	-	(150,000)
Change Fund	-	3,000	3,000	-	-
Chicagp Field Trip	-	9,640	11,043	1,403	-
Class of 2022	8,395	-	8,395	-	-
Class of 2023	36,753	40,259	87,233	16,635	6,414
Class of 2024	10,579	26,590	25,434	17,059	28,794
Class of 2025	13,249	-	5,400	14,735	22,584
Class of 2026	-	-	-	14,230	14,230
College & Career Fair	-	2,000	1,747	-	253
Drama/Theatre Club	-	516	650	134	-
EC Lang: Foreign Lang Executive	1,082	-	-	-	1,082
EC Lang: French Club	680	-	-	-	680
EC Lang: French Honor Society	395	180	-	-	575
EC Lang: French Scrabble	196	-	-	-	196
EC Lang: Latin Club	373	1,906	2,087	-	193
EC Lang: National English	502	-	-	-	502
EC Lang: Spanish - NHS	3,584	425	357	-	3,652
EC Lang: Spanish Club	367	-	-	-	367
EC: Academic Team	1,735	7,667	8,088	-	1,314
EC: Art at the Beach	4,359	-	6	-	4,353
EC: Art Club	573	-	-	-	573
EC: Assoc for Computers	30	120	-	-	150
EC: Best Buddies	233	815	408	-	640
EC: BETA	5,034	3,810	4,469	-	4,375
EC: Black Student Union	1,066	120	480	-	706
EC: Book Club	124	-	-	-	124
EC: Campus Life	32	-	-	-	32
EC: Catering Facs	1,035	414	-	-	1,449
EC: Chess	70	-	-	-	70
EC: College Essay Workshop	691	1,950	2,640	-	1
EC: Crimson Crafters	32	-	-	-	32
EC: Crimson Day	17,530	2,770	8,253	2,841	14,888
EC: Crimson Record	546	-	-	-	546

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, 2023

Dupont Manual High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
EC: Deaf Education	\$ 422	\$ -	\$ -	\$ -	\$ 422
EC: Debate/Speech	990	11,454	11,300	-	1,144
EC: Dragon Boat	6	-	-	-	6
EC: Dreamers Step Team	192	-	-	-	192
EC: Engineering	131	-	-	-	131
EC: Environmental Club	923	-	-	-	923
EC: Executive Council	7,705	3,133	6,874	1,635	5,599
EC: FCA	24	-	-	-	24
EC: FCCLA	703	1,298	1,024	-	977
EC: Forensic Society	1	-	-	-	1
EC: Future Physicians	737	20,703	20,023	-	1,416
EC: Gay/Straight (LGBTQ)	258	-	-	-	258
EC: Girl Up	223	-	-	-	223
EC: Idea Festival	117	240	350	-	7
EC: Impact	97	-	-	-	97
EC: J & C Retreat	3,183	-	1,820	-	1,363
EC: Journalism Club	181	-	-	-	181
EC: Key Club	7,809	5,040	3,440	-	9,410
EC: Ladies of Leadership	23	-	-	-	23
EC: Lahso	216	-	16	-	200
EC: Literary Magazine	733	712	1,077	-	368
EC: Louisville Academy	-	-	-	-	-
EC: Mst Freshman Camp	700	-	-	-	700
EC: Mst Program	5,898	-	-	-	5,898
EC: Mu Alpha Theta	3,411	285	-	-	3,696
EC: National Arts Honors	4,234	5,079	1,036	(1,403)	6,874
EC: NHS	13,282	2,525	2,310	(1,334)	12,163
EC: Project Graduation	19,337	-	5,248	8,985	23,074
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	1,535	2,530	2,861	-	1,204
EC: Sew What	4,233	3,879	6,379	2,505	4,238
EC: Student Mental Health	104	-	-	-	104
EC: Student Senate	73	-	-	-	73
EC: Summer Media Expedition	884	-	-	-	884
EC: Tech Student Association	2,159	10,061	9,416	-	2,804

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Dupont Manual High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
EC: Unicef	\$ 334	\$ 326	\$ 261	\$ -	\$ 399
EC: Wise	1,837	523	909	-	1,450
EC: Y Club	2,268	61,658	63,016	-	910
EC: Yearbook	41,666	43,175	31,674	(25)	53,142
EC: Young Democrats	175	-	-	-	175
EC: Young Writers	1,860	-	-	-	1,860
Field Trips	-	948	290	-	658
Interest	17	2,199	1,736	-	480
Mock Trial	1,068	395	(60)	-	1,524
Parking	-	3,680	3,680	-	-
Registration Fees	790	305,644	161,618	(140,528)	4,287
Student ID Machine	-	1,984	1,984	-	-
Young Earth Activist	800	1,443	869	-	1,374
Total	<u>\$ 369,038</u>	<u>\$ 947,058</u>	<u>\$ 884,521</u>	<u>\$ -</u>	<u>\$ 431,575</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Eastern High School

<u>Name of Activity</u>	<u>Cash</u>		<u>Balance</u>		<u>Transfers</u>	<u>Cash</u>	
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2023</u>		<u>Balance</u>	<u>Balance</u>
Adult General	\$ 158	\$ 6,181	\$ 5,444	\$ -	\$ -	\$ 895	
AP	60,427	24,458	24,803	780	-	60,862	
At Risk	-	31,335	1,855	(29,480)	-	-	
Athletics	11,339	287,401	282,909	(6,940)	-	8,890	
Change Fund	-	1,000	1,000	-	-	-	
CL: Newspaper	604	-	-	-	-	604	
Class of 2023	29,227	43,727	42,188	(30,766)	-	-	
Class of 2024	1,071	16,097	8,395	32,085	-	40,858	
Class of 2025	1,043	672	235	-	-	1,480	
Class of 2026	-	247	44	-	-	203	
Delete - EC Lang: Sign Language	2	-	-	(2)	-	-	
Delete - Lost Textbooks	335	10	345	-	-	-	
Delete - Class of 2022	630	144	630	(144)	-	-	
Delete FR: H20 4 Life	484	-	484	-	-	-	
Delete Sports: Archery	3,773	-	3,773	-	-	-	
EC Lang: World Language	2,168	921	2,823	-	-	266	
EC: Band	404	-	110	-	-	294	
EC: Best Buddies	26	145	-	-	-	171	
EC: Black Student Union	259	725	259	-	-	724	
EC: Cancer Kids First	67	-	-	-	-	67	
EC: Choir/Chorus	1,776	10,052	16,041	5,835	-	1,623	
EC: Creative Writing	539	-	400	-	-	139	
EC: Drama/Theatre	8,370	-	7,500	-	-	870	
EC: Educators	1,761	-	-	-	-	1,761	
EC: FBLA	6,847	7,629	8,432	(595)	-	5,449	
EC: FCCLA	290	795	863	-	-	222	
EC: Guitar	530	2,036	818	-	-	1,748	
EC: Interact/Be The Chg	199	-	-	-	-	199	
EC: Kuna/KYA	-	17,577	16,723	520	-	1,374	
EC: Leaf Club	379	-	171	-	-	208	
EC: Nat Japanese Hon Society	155	-	-	-	-	155	
EC: NHS	1,107	1,640	613	-	-	2,134	
EC: Science Club	922	80	791	-	-	212	
EC: Spirit Club	1,974	1,180	2,576	-	-	578	
EC: STLP	1,078	-	-	-	-	1,078	
EC: Yearbook	33,405	21,401	449	(145)	-	54,212	
Library	676	680	804	(50)	-	502	
Orchestra	1,336	2,210	2,000	-	-	1,546	
Parking	-	7,089	7,089	-	-	-	

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, 2023

Eastern High School, continued

<u>Name of Activity</u>	<u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash</u> <u>Balance</u>
	<u>July 1, 2022</u>				<u>June 30, 2023</u>
PSAT	\$ 464	\$ 1,736	\$ 1,724	\$ -	\$ 475
Reg Fees	457	62,753	62,258	(780)	173
Service Project Fr - Holiday	10,268	32,626	32,470	200	10,624
Sports: Unified	603	140	223	-	520
Student General	43,468	910	20,200	29,482	53,660
Total	<u>\$ 228,621</u>	<u>\$ 583,597</u>	<u>\$ 557,442</u>	<u>\$ -</u>	<u>\$ 254,776</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Fairdale High School

<u>Name of Activity</u>	<u>Cash Balance</u>		<u>Receipts</u>		<u>Disbursements</u>		<u>Transfers</u>		<u>Cash Balance</u>	
	<u>July 1, 2022</u>		<u>Receipts</u>		<u>Disbursements</u>		<u>Transfers</u>		<u>June 30, 2023</u>	
Adult General	\$ 5,066		\$ 10,210		\$ 5,836		\$ -		\$ 9,441	
AP	468		-		-		-		468	
At Risk	-		39,348		-		(39,348)		-	
Athletics	10,957		109,224		92,204		(1,821)		26,156	
Certificate of Deposits	(80,000)		609		-		(609)		(80,000)	
Change Fund	-		3,200		3,200		-		-	
Class of 2022	125		-		(144)		(269)		-	
Class of 2023	4,777		9,096		12,470		(1,402)		-	
Class of 2024	2,880		3,739		2,370		-		4,249	
Class of 2025	341		2,493		-		-		2,833	
Class of 2026	-		3,876		1,748		-		2,128	
EC: Art	10		162		-		-		172	
EC: Band	65		-		-		-		65	
EC: Beta	2,438		1,140		1,133		-		2,445	
EC: Choir/Chorus	1,154		-		-		-		1,154	
EC: GSA	149		-		-		-		149	
EC: Jr/Sr Prom	10,604		24,489		24,176		(660)		10,257	
EC: National Honor Society	193		600		504		-		289	
EC: Orchestra	69		-		-		-		69	
EC: Pep Club	916		-		-		-		916	
EC: Student Council	3,301		-		-		-		3,301	
EC: Yearbook	12,869		7,468		6,292		-		14,045	
Fee-Band	60		2,660		940		(1,670)		110	
Fee-Diesel	-		-		1,000		1,000		-	
Fee-Fire Science & Emt	-		-		1,620		1,620		-	
Fee-Hvy Hwy	-		-		2,180		2,180		-	
Fee-Law Enforcement	-		-		3,150		3,150		-	
Fee-Nursing/Pct	48		200		4,473		4,225		-	
Fee-Orchestra	135		-		135		-		-	
Fee-Science	20		-		-		-		20	
Fee-Teaching & Learning	-		-		90		240		150	
FR Diesel Tech	480		-		-		-		480	
FR Heavy Equipment	480		-		-		-		480	
FR: Band	1,998		12,676		13,151		-		1,523	
FR: Chorus	125		-		90		-		35	
FR: Educators Rising	755		-		-		-		755	
FR: Fhs Leadership	500		-		-		-		500	
FR: FMD	106		-		-		-		106	
FR: Orchestra	285		338		90		-		533	

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, 2023

Fairdale 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, 2022</u>				<u>June 30, 2023</u>
Library	\$ 443	\$ 205	\$ -	\$ -	\$ 648
Lost Textbook	583	150	733	-	-
Multi-Cultural Festival	1,000	-	-	-	1,000
PSAT	170	-	-	-	170
Registration	10	730	740	-	-
Scholarships	2,076	-	-	-	2,076
Sports: Archery	4,330	10,470	15,321	2,500	1,979
Sports: Athletic Banquet	-	2,600	2,600	-	-
Sports: Baseball	1,205	-	-	-	1,205
Sports: Basketball - Boys	12,412	13,786	21,714	-	4,485
Sports: Basketball - Girls	337	1,532	1,448	-	421
Sports: Bass Fishing	-	-	-	-	-
Sports: Bowling	-	742	570	-	172
Sports: Cheerleading	2,622	6,504	9,127	-	-
Sports: Cross Country	430	-	-	-	430
Sports: Dance Team	310	-	-	-	310
Sports: Football	1,859	-	-	-	1,859
Sports: Golf	31	100	-	-	131
Sports: Golf	400	300	560	-	140
Sports: Golf - Girls	144	-	144	-	-
Sports: King of Bluegrass	35,223	59,217	46,005	-	48,435
Sports: Kob Football Bowl	1,160	-	70	-	1,090
Sports: Kob Soccer Cup	1,389	200	-	-	1,589
Sports: Soccer - Boys	1,869	290	480	-	1,679
Sports: Soccer - Girls	2,371	1,769	3,015	-	1,126
Sports: Softball	4,284	4,050	7,512	-	821
Sports: State Tournament	211	-	-	-	211
Sports: Swimming	238	-	192	-	46
Sports: Tennis	88	-	-	-	88
Sports: Track	1,186	5,998	3,308	660	4,536
Sports: Volleyball	3,582	-	3,669	1,740	1,653
Sports: Wrestling - Boys	4,041	7,665	8,939	-	2,766
Student Activity	81,353	11,923	20,306	28,464	101,434
Total	<u>\$ 146,731</u>	<u>\$ 359,759</u>	<u>\$ 323,161</u>	<u>\$ -</u>	<u>\$ 183,329</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Fern Creek High School

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>			<u>Cash</u>	
	<u>Balance</u>					<u>Balance</u>	
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>		<u>June 30, 2023</u>	
Adult General	\$ 502	\$ 6,221	\$ 5,058	\$ -		\$ 1,666	
AP Exams	-	7,200	7,161	-		39	
At Risk	-	44,028	451	(43,577)		-	
Athletics	10,557	108,436	100,771	(6,347)		11,875	
Bookstore/ Spirit Wear	78	6,753	10,756	3,925		-	
Change Fund	-	800	800	-		-	
Class of 2022	3,084	-	3,084	-		-	
Class of 2023	3,225	27,401	30,943	1,002		685	
Class of 2024	-	6,259	6,342	850		767	
Concessions	2,816	23,749	10,075	(13,233)		3,257	
EC: Band	484	1,431	1,160	-		755	
EC: Best Buddies Club	-	118	118	-		-	
EC: Beta	3,662	1,590	1,842	-		3,410	
EC: Choir/Chorus	-	1,214	833	-		381	
EC: Computer Science Club	5	300	121	-		184	
EC: Culinary Club	-	1,550	347	-		1,203	
EC: Drama/Theatre	3,101	3,098	1,848	-		4,352	
EC: Educators Rising	-	-	120	400		280	
EC: FBLA	495	520	735	100		380	
EC: FCCLA	971	200	474	-		697	
EC: Ivy Plus Club	17,113	3,870	1,869	-		19,114	
EC: Men of Quality	105	-	-	-		105	
EC: NHS	1,449	1,380	700	-		2,129	
EC: Orchestra	24	200	59	-		165	
EC: ROTC	361	13,751	14,069	-		42	
EC: Skills USA	124	-	1,509	1,450		65	
EC: Yearbook	852	5,279	8,968	2,957		120	
Library	186	23	209	-		-	
Registration Fees	-	7,144	1,526	(5,617)		-	
Sports: Archery	-	3,662	3,460	1,900		2,102	
Sports: Baseball	7,492	29,896	30,799	756		7,345	
Sports: Basketball-Boys	35	2,515	2,449	5,425		5,526	
Sports: Basketball-Girls	1,546	1,513	3,167	1,530		1,421	
Sports: Bowling	523	3,780	313	-		3,990	
Sports: Cheerleading	755	3,718	5,387	1,075		160	
Sports: Cross Country	3,813	-	548	-		3,265	
Sports: Football	1,259	-	1,710	525		74	
Sports: Soccer- Boys	-	1,000	469	-		531	
Sports: Soccer- Girls	2	-	-	650		652	

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, 2023

Fern Creek High School, continued

<u>Name of Activity</u>	<u>Cash Balance</u>		<u>Receipts</u>		<u>Disbursements</u>		<u>Transfers</u>		<u>Cash Balance</u>	
	<u>July 1, 2022</u>								<u>June 30, 2023</u>	
Sports: Softball	\$ 1,279		\$ 15,535		\$ 19,978		\$ 4,900		\$ 1,735	
Sports: Step Team	-		-		-		-		-	
Sports: Swimming	780		4,854		5,980		2,284		1,938	
Sports: Tennis	375		8		75		-		308	
Sports: Track And Field	1,404		14,548		12,059		(1,000)		2,894	
Sports: Volleyball	4,473		6,765		3,163		(800)		7,275	
Sports: Wrestling	4,038		10,619		7,935		(1,400)		5,323	
Student General	17,229		53,873		60,009		42,245		53,339	
Total	<u>\$ 94,197</u>		<u>\$ 424,801</u>		<u>\$ 369,449</u>		<u>\$ -</u>		<u>\$ 149,549</u>	

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Iroquois High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 1,724	\$ 8,201	\$ 5,766	\$ -	\$ 4,159
AP	188	350	-	-	538
At Risk	-	33,480	-	(33,480)	-
Athletics	11,414	33,333	30,576	(2,157)	12,014
Build Academy	-	-	1,753	4,000	2,247
Change Fund	-	1,000	1,000	-	-
Choir/Chorus - Classroom	208	5,500	152	-	5,556
CL - Family Career Community	248	-	-	-	248
Class 2024	55	360	-	-	415
Class of 2022	193	-	-	-	193
Class of 2023	332	11,294	7,128	-	4,499
Concessions	4,720	16,625	9,976	(2,775)	8,594
Create Academy	-	-	1,753	4,000	2,247
Culinary Arts	618	-	430	-	187
EC: Black Student Union	144	882	300	-	726
EC: FBLA	1,295	336	405	-	1,226
EC: HIS Leadership Collaboration	989	-	-	-	989
EC: Iroquois Believes	3	-	-	-	3
EC: NHS	114	-	68	-	46
EC: Yearbook	1,719	1,745	3,149	-	315
English	213	-	-	-	213
Freshman Academy	-	-	3,957	4,000	43
Human Serv Academy	-	-	2,503	4,000	1,497
Instrumental Band	1,875	-	60	-	1,815
Masonry	-	42	-	-	42
MD/ECE	220	159	-	-	379
Orchestra	5	-	-	-	5
Sports: Baseball	386	-	-	-	386
Sports: Basketball - Boys	6,791	8,889	8,788	2,999	9,892
Sports: Basketball - Girls	331	77	382	995	1,021
Sports: Cheerleading	414	-	-	-	414
Sports: Cross Country	216	-	-	-	216
Sports: Dance Team	10	-	-	-	10
Sports: Football	353	-	-	-	353
Sports: Golf	-	1,000	-	-	1,000
Sports: Soccer	87	-	-	-	87
Sports: Soccer - Girls	852	-	50	-	802
Sports: Softball	1,373	-	-	-	1,373
Sports: Tennis	28	-	-	-	28

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, 2023

Iroquois High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Sports: Track	\$ 481	\$ -	\$ -	\$ 110	\$ 591
Sports: Volleyball	329	256	-	828	1,412
Sports: Wrestling	372	-	-	-	372
Student General	66,617	5,684	19,786	17,480	69,995
V.I.C.A. (Skills USA)	1,237	-	-	-	1,237
Total	<u>\$ 106,154</u>	<u>\$ 129,213</u>	<u>\$ 97,982</u>	<u>\$ -</u>	<u>\$ 137,385</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

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 - General	16,963	10,739	16,270	-	11,432
Adult - Vending - Early	473	298	702	-	69
At Risk	-	13,716	167	(13,549)	-
Cap & Gown/Graduation	300	5,085	1,075	6,310	10,620
Change Fund	-	200	200	-	-
Registration - Eschool	53,677	164,370	149,756	-	68,291
Registration - Home School	51,685	27,900	21,870	-	57,715
Registration - Summer School	11,231	-	-	-	11,231
Restitution Fees	-	30	30	-	-
Student General	177,011	66	1,028	7,239	183,288
Work Transition Program	720	-	467	-	253
Total	<u>\$ 312,060</u>	<u>\$ 222,404</u>	<u>\$ 191,565</u>	<u>\$ -</u>	<u>\$ 342,899</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Jeffersontown High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 5,615	\$ -	\$ 31	\$ (462)	\$ 5,122
Adult Hospitality	2,788	4,128	4,337	-	2,579
AP	-	1,087	1,032	-	55
Art	-	350	350	-	-
At Risk	-	23,478	20,494	-	2,984
Athletics	7,524	52,258	54,448	(2,923)	2,410
Business	-	210	225	15	-
Business Academy	781	-	-	-	781
CAD	-	3,560	2,910	-	650
Certificate of Deposit	(62,958)	-	-	-	(62,958)
Change Fund	-	1,000	1,000	-	-
EC Lang: French Club	344	-	-	-	344
EC: Beta	1,425	690	1,845	-	270
EC: Choir/Chorus	602	10,629	8,348	(15)	2,868
EC: Debate/Speech	427	501	128	-	801
EC: Drama/Theatre	850	4,644	4,245	65	1,314
EC: FBLA	383	675	742	-	316
EC: FCA	305	-	-	-	305
EC: NHS	723	750	918	-	555
EC: Orchestra	936	1,340	1,807	-	469
EC: Pep Club	654	-	17	-	637
EC: Pride Club	77	-	-	-	77
EC: Yearbook	3,796	914	139	-	4,571
Engineering	-	40	40	-	-
English	-	563	568	5	-
FR: ECE Coffee Cart	481	-	-	-	481
Freshman Academy	13	840	853	-	-
Going To State	-	7,788	3,952	(3,836)	-
Health Academy	616	1,037	1,605	-	48
Health-PE	-	445	445	-	-
Humanities	-	10	10	-	-
JROTC	-	30	30	-	-
Junior Class	-	1,703	847	15	871
Lost Textbooks	-	40	-	-	40
Machine Tool	-	80	80	-	-
Math	-	190	190	-	-
Parking	-	270	270	-	-
Psat Testing Fee	-	756	756	-	-
Registration Fees	-	6,130	6,050	(80)	-

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, 2023

Jeffersontown High School, continued

<u>Name of Activity</u>	<u>Cash Balance</u>		<u>Receipts</u>		<u>Disbursements</u>		<u>Transfers</u>		<u>Cash Balance</u>	
	<u>July 1, 2022</u>								<u>June 30, 2023</u>	
Science	\$ -		\$ 1,460		\$ 1,470		\$ 10		\$ -	
Senior Class	3,157		19,923		20,784		45		2,340	
Skills USA/VICA	205		-		-		-		205	
Social Studies	-		175		180		5		-	
Sophomore Class	-		15		-		-		15	
Sports: Archery	5,244		21,007		19,194		-		7,057	
Sports: Baseball	1,187		8,813		10,562		2,550		1,988	
Sports: Basketball - Boys	6,253		6,612		10,174		1,915		4,607	
Sports: Basketball - Girls	653		87		146		-		594	
Sports: Bowling	757		628		85		-		1,301	
Sports: Cheerleading	5,333		2,936		7,645		1,544		2,169	
Sports: Cross Country	5		-		-		-		5	
Sports: Dance Team	145		-		-		-		145	
Sports: Football	2,689		7,822		5,701		(100)		4,709	
Sports: Softball	3,588		17,799		18,829		935		3,492	
Sports: Tennis	11		51		-		-		62	
Sports: Track	871		171		-		-		1,042	
Sports: Volleyball	1,750		66		300		300		1,816	
Student General	39,970		36,671		53,478		12		23,175	
Use 1615 Weld Instead	-		80		80		-		-	
Welding	-		2,770		2,770		-		-	
World Language	-		170		170		-		-	
Wrestling	-		64		-		-		64	
Total	\$ 37,200		\$ 253,456		\$ 270,280		\$ -		\$ 20,376	

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, 2023

Liberty High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 161	\$ 2,559	\$ 1,368	\$ (5)	\$ 1,348
At Risk	-	5,508	-	(5,508)	-
Change Fund	-	75	75	-	-
Class of XXXX	2,059	750	2,501	-	308
Field Trips	9,379	144	5,306	-	4,217
Justice Now	-	500	-	-	500
Library Reading Club	225	-	193	-	32
Student Activity	2,138	103	1,742	-	498
Student General	<u>2</u>	<u>475</u>	<u>759</u>	<u>5,513</u>	<u>5,231</u>
Total	<u>\$ 13,964</u>	<u>\$ 10,114</u>	<u>\$ 11,944</u>	<u>\$ -</u>	<u>\$ 12,134</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Louisville Male High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 463	\$ 4,301	\$ 3,156	\$ -	\$ 1,608
Adult Hospitality	323	200	246	-	277
AP	15,590	9,804	10,310	-	15,084
At Risk	-	30,816	-	(30,816)	-
Athletics	106,358	36,219	197,387	142,658	87,849
Athletics - Ticket Sales	-	205,426	96,917	(107,658)	850
Campus Store	67,382	158,713	161,420	(35,000)	29,675
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	7,969	25,873	21,515	-	12,327
CL: Theatre Arts	55	-	-	-	55
CL: Yearbook	24,929	5,388	38,989	22,560	13,888
Class of 2020	6,800	-	-	-	6,800
Class of 2021	7,962	-	-	-	7,962
Class of 2022	7,186	3,074	1,960	(8,300)	-
Class of 2023	33,321	5,888	43,218	8,820	4,810
Class of 2024	3,181	19,626	12,457	8,020	18,370
Class of 2025	10,650	55	200	9,020	19,525
Class of 2026	-	120	190	18,520	18,450
Dungeons And Dawgs	-	235	233	-	2
EC Lang: French Club	472	40	-	-	512
EC Lang: French Honor Society	1,069	-	-	-	1,069
EC Lang: Latin Club	344	1,100	1,048	-	396
EC Lang: Spanish	4	-	-	-	4
EC: Art	268	200	127	-	341
EC: Beta	1,981	-	-	-	1,981
EC: Black Student Union	713	1,614	1,426	-	901
EC: Diversity Dawgs	165	1,010	851	-	325
EC: Educators/Future Ed.	405	-	-	-	405
EC: Environmental/A.P.E.S	12,574	316	3,604	-	9,286
EC: FBLA	633	5,452	4,652	-	1,433
EC: FCA	1,204	-	431	-	773

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, 2023

Louisville Male High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
EC: Future Physicians	\$ 616	\$ -	\$ -	\$ -	\$ 616
EC: Gay/Straight (LGBTQ)	132	98	-	-	230
EC: Hobby Club	802	50	-	-	852
EC: Kuna	1,110	-	-	-	1,110
EC: NHS	1,823	580	770	-	1,633
EC: Ping Pong Club	20	-	-	-	20
EC: Purple Reign	1,330	-	-	-	1,330
EC: Quick Recall	5,048	1,131	1,498	-	4,681
EC: STLP	99	-	-	-	99
EC: Student Senate	19,424	7,690	14,357	2,370	15,127
FR: Winter Wonderland	3,558	13,625	-	(13,733)	3,450
FT - English	-	397	408	11	-
In/Out	-	6,000	6,000	-	-
Library	-	28	28	-	-
Library/Lanyards	-	3,403	3,042	-	361
Lost Textbooks	772	101	873	-	-
Nasa Tech Rise	1,500	-	-	-	1,500
Parking	-	8,410	8,410	-	-
Photography	-	8,766	8,766	-	-
Registration Fees	-	180,959	117,859	(60,585)	2,514
Serv.Proj.F.R./Raise Gold	-	7,108	7,108	-	-
Special Friends	1,151	-	-	-	1,151
Sports: Archery	1,357	960	1,036	-	1,281
Sports: Baseball	4,281	73,942	78,222	-	-
Sports: Basketball - Boys	7,153	17,363	31,463	13,733	6,786
Sports: Basketball - Girls	16	8,541	5,945	-	2,612
Sports: Cheerleading	1,505	43,416	39,765	-	5,156
Sports: Cross Country	462	11,132	10,617	-	977
Sports: Dance Team	2,024	16,154	15,883	-	2,296
Sports: Field Hockey	6,580	7,845	13,075	-	1,351
Sports: Football	1,973	50,345	46,325	-	5,992
Sports: Golf - Boys	-	6,585	2,923	-	3,663
Sports: Golf - Girls	18	-	-	-	18
Sports: Lacrosse - Boys	10,066	3,497	8,576	-	4,987
Sports: Lacrosse - Girls	5,445	732	4,049	-	2,128
Sports: Soccer - Boys	4,729	18,331	16,884	-	6,176
Sports: Soccer - Girls	5,561	4,741	5,329	-	4,974
Sports: Softball	10,349	21,936	10,258	-	22,028
Sports: Swimming	4,766	9,227	13,823	-	170

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Louisville Male High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Sports: Tennis	\$ 481	\$ 1,831	\$ 125	\$ -	\$ 2,187
Sports: Track	3,966	6,263	8,923	(45)	1,260
Sports: Track Invitation	4,407	9,735	14,187	45	-
Sports: Volleyball	3,255	12,760	13,414	-	2,602
Sports: Wrestling - Boys	2,370	2,771	4,501	-	640
Sports: Powder Puff Fb	840	1,980	-	-	2,820
Step Team	-	1,870	1,650	-	219
Student General	71,889	3,295	29,191	30,380	76,372
Technology	40	753	-	-	793
Transition Planning	1,148	-	-	-	1,148
Total	<u>\$ 407,067</u>	<u>\$ 1,096,321</u>	<u>\$ 1,152,120</u>	<u>\$ -</u>	<u>\$ 351,268</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Marion C. Moore Traditional School

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		
	<u>Balance</u>			<u>Balance</u>	
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2023</u>
Adult General	\$ 17	\$ 7,425	\$ 6,848	\$ (500)	\$ 94
Adult Hospitality	14	-	-	-	14
AP	85	-	-	-	85
At Risk	-	66,924	12,663	(54,261)	-
Athletics	408	6,355	10,175	4,679	1,267
Athletics: HS Ticket Sales	90	30,256	29,102	(1,244)	-
Athletics: MS	415	360	2,734	1,959	-
Athletics: MS Basketball	35	-	-	45	80
Athletics: MS Football	-	-	500	500	-
Athletics: MS Ticket Sales	-	9,454	9,324	(130)	-
Change Fund	-	3,000	3,000	-	-
Class of 2022	3,234	-	-	(3,234)	-
Class of 2023	186	17,791	14,201	1,309	5,085
Class of 2024	-	514	343	110	281
Classroom Cutz	-	255	186	-	70
Concessions	-	23,728	12,495	(11,233)	-
EC Lang: English	7,503	-	-	-	7,503
EC Lang: Spanish Club	9	800	799	-	10
EC: Academic Team	6	-	-	-	6
EC: Band	229	-	-	-	229
EC: Black Student Union	131	-	-	-	131
EC: Choir/Chorus	219	341	263	-	296
EC: Choir/Chorus - A Capp	99	-	-	-	99
EC: Cooking	284	6,856	17,329	12,092	1,903
EC: Drama/Theatre	518	-	229	300	589
EC: Environmental Club	403	-	-	(297)	107
EC: FBLA	2,555	20	-	1,055	3,630
EC: Fitness Club	116	-	-	-	116
EC: Fun With Friends	97	-	-	-	97
EC: Hosa	1,785	1,064	3,231	500	119
EC: Knowmoore	200	-	113	-	87
EC: Men Of Quality	557	-	-	-	557
EC: Moore Ambassadors	608	-	-	(50)	558
EC: Moore Wellness Club	638	690	422	-	905
EC: Young Women of Excellence	14	-	-	-	14
EC: Multiple Disabled Class	105	-	-	-	105
EC: NHS	68	-	-	-	68
EC: NJHS	174	-	-	-	174
EC: Robotics Club	12	-	-	-	12

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Marion C. Moore Traditional School, continued

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		
	<u>Balance</u>		<u>Balance</u>		
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2023</u>
EC: ROTC	\$ 1,429	\$ -	\$ 1,180	\$ -	\$ 249
EC: ROTC Uniforms	520	11	472	-	60
EC: Sport Medicine Club	104	-	74	500	530
EC: Student Council	500	-	1,030	550	20
EC: Yearbook	-	35	535	500	-
EC: Young Women of Excellence	-	52	52	-	-
Ft. Music Dept Field Trip	-	-	-	-	-
Library	-	7,039	6,789	(250)	-
Orchestra	6,437	9,185	13,880	-	1,741
PBIS	617	-	1,039	1,500	1,079
PSAT	1,006	-	53	-	953
Spirit Wear	-	12	12	-	-
Sports: Archery	5,551	-	-	(4,000)	1,551
Sports: Baseball	179	-	-	-	179
Sports: Baseball Ad	-	-	-	-	-
Sports: Basketball	-	-	258	258	-
Sports: Basketball - 6th	-	-	-	-	-
Sports: Basketball - Boy	-	10,637	14,907	4,271	-
Sports: Basketball - Girls	797	2,155	4,699	5,797	4,050
Sports: Basketball - Gir	-	-	-	-	-
Sports: Basketball - Unisex	151	-	-	-	151
Sports: Bowling	-	92	78	144	158
Sports: Dance Team	17	-	-	235	252
Sports: Football	-	452	2,360	2,358	450
Sports: Football Ad	-	-	4,908	4,908	-
Sports: HS Boys Soccer	221	-	488	267	-
Sports: HS Cheerleading	-	2,051	2,899	848	-
Sports: HS Softball Ad	-	-	-	-	-
Sports: MS Cheerleading	738	-	-	-	738
Sports: MS Soccer - Girls	82	-	-	-	82
Sports: MS Softball	219	-	-	-	219
Sports: Soccer	1	-	-	-	1
Sports: Softball	328	-	1,452	1,734	610
Sports: Step Team	77	-	-	-	77
Sports: Swimming	1	-	-	-	1
Sports: Tennis	360	480	584	-	256
Sports: Track	158	-	1,908	1,866	116
Sports: Volleyball	1,576	195	2,115	2,011	1,668
Sports: Volleyball - MS	865	-	290	1,491	2,066

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, 2023

Marion C. Moore Traditional 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, 2022</u>				<u>June 30, 2023</u>
Sports: Wrestling - Ad	\$ -	\$ 175	\$ -	\$ -	\$ 175
Sports: Wrestling - Boys	-	5,616	4,090	476	2,002
Student Activity/CTE	249	-	3,145	7,500	4,603
Student General	2,032	15,318	11,638	(5,496)	216
Team: 6th Grade	-	-	1,389	1,500	111
Team: 6th Gr-Broncos	1,876	-	1,530	832	1,178
Team: 6th Gr-Sprinters	2,685	-	2,258	790	1,216
Team: 6th Gr-Trailblazers	3,459	-	2,145	662	1,976
Team: 7th Gr- Champions	3,203	-	1,277	944	2,870
Team: 7th Grade	-	-	2,615	2,845	230
Team: 7th Gr-Pacesetters	3,369	-	660	916	3,625
Team: 7th Gr-Thorobreds	3,038	80	1,415	804	2,507
Team: 8th Grade	414	186	1,031	1,500	1,069
Team: 8th Gr-Colts	3,080	-	137	874	3,817
Team: 8th Gr-Stallions	3,158	-	887	860	3,131
Team: 8th Gr-Winning Colors	3,000	-	647	874	3,227
Team: Community Academy	1,025	-	2,593	1,694	126
Team: Freshmen Academy	2,073	7,830	11,932	2,029	-
Team: Health Service Academy	1,655	-	2,953	1,904	606
Team: Moore Buddies	208	-	-	-	208
Team: Stem Academy	1,944	-	2,192	1,904	1,656
Team: Triple Crown	551	-	242	-	309
Total	<u>\$ 79,767</u>	<u>\$ 237,434</u>	<u>\$ 240,795</u>	<u>\$ -</u>	<u>\$ 76,406</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Minor Daniels Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ -	\$ 1,605	\$ 1,157	\$ -	\$ 448
At Risk	3,684	7,226	6,219	-	4,691
Student General	4,705	2	3,759	-	948
Total	<u>\$ 8,389</u>	<u>\$ 8,833</u>	<u>\$ 11,135</u>	<u>\$ -</u>	<u>\$ 6,087</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Phoenix School of Discovery

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 727	\$ 3,703	\$ 4,096	\$ 28	\$ 363
Adult Hospitality	272	-	205	(28)	39
At Risk	13,144	8,568	13,755	(7,957)	-
CL: 8th Gr Grad Trip	267	-	-	-	267
CL: Senior Class	1,604	2,595	3,323	-	876
EC: Academic Team	879	-	-	-	879
EC: Band	314	5,436	2,603	-	3,147
EC: Enrichment	313	-	-	-	313
EC: Yearbook	824	-	-	-	824
Lost Textbooks	367	-	-	-	367
Student General	5,226	-	10,349	7,957	2,833
Total	<u>\$ 23,937</u>	<u>\$ 20,302</u>	<u>\$ 34,331</u>	<u>\$ -</u>	<u>\$ 9,908</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Pleasure Ridge Park High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 353	\$ 5,981	\$ 2,614	\$ -	\$ 3,720
AP	-	455	455	-	-
At Risk	-	41,868	21,545	(20,323)	-
Athletics	20,367	103,081	115,891	(3,080)	4,477
Certificate of Deposit	(30,000)	-	-	-	(30,000)
Change Fund	-	5,450	5,450	-	-
Class of 2023	15,973	20,764	36,142	(594)	-
Class of 2024	8,310	6,458	17,544	15,734	12,958
Class of 2025	5,075	85	9,128	7,050	3,082
Class of 2026	-	124	144	6,200	6,180
EC: Band	-	140	-	-	140
EC: Best Buddies	491	-	-	-	491
EC: Beta	2	2,030	616	(40)	1,376
EC: Black Student Union	1,110	1,080	862	(10)	1,317
EC: Chess	10	-	-	-	10
EC: Choir	2,845	1,935	2,375	(40)	2,366
EC: Drama/Theatre	4,491	7,122	11,692	79	-
EC: Environmental Club	623	495	434	-	685
EC: Graphic Design	736	4,562	5,023	440	715
EC: Hosa	248	4,690	2,928	(310)	1,699
EC: Kuna	811	1,717	2,370	-	158
EC: National Art Honors	358	-	129	(40)	189
EC: NHS	1,484	95	1,043	-	535
EC: Orchestra	614	330	1,005	61	-
EC: Panther Media Club	193	-	-	-	193
EC: Panther Pit	2,583	3,680	2,364	(80)	3,819
EC: Paw Print Club	2,436	93	-	-	2,529
EC: Pep Club	193	53	-	-	246
EC: Quick Recall	70	-	-	-	70
EC: Skills USA	175	748	700	-	223
EC: Student Council	892	6,919	5,363	1,490	3,939
EC: Welding Club	2,084	9,052	6,959	-	4,177
EC: Yearbook	1,795	6,296	22,716	14,625	-
Library	303	-	-	(80)	223
Registration Fees	-	56,689	13,474	(43,215)	-
Sports: Archery	4,304	9,080	5,339	184	8,229
Sports: Baseball	15,819	24,821	22,680	(980)	16,980
Sports: Basketball - Boys	12,632	22,195	22,962	(40)	11,825
Sports: Basketball - Girls	9,708	8,785	12,982	(40)	5,471

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, 2023

Pleasure Ridge Park High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Sports: Bowling	\$ 6,696	\$ 18,197	\$ 13,791	\$ (80)	\$ 11,021
Sports: Cheerleading	931	15,649	16,531	-	49
Sports: Cross Country	696	-	325	-	371
Sports: Dance Team	1,487	23,555	23,920	-	1,122
Sports: Field Hockey	233	-	-	-	233
Sports: Football	2,427	18,470	14,863	(40)	5,994
Sports: Golf	3,068	2,330	1,659	(40)	3,699
Sports: Soccer - Boys	1,082	800	2,735	2,360	1,507
Sports: Soccer - Girls	2,358	-	2,465	2,400	2,293
Sports: Softball	1,994	365	1,000	(40)	1,319
Sports: Special Olympics	2,947	1,043	2,347	(120)	1,523
Sports: Tennis	110	-	-	-	110
Sports: Track	295	913	660	-	548
Sports: Volleyball	2,997	5,377	4,353	(80)	3,942
Sports: Wrestling	578	12,748	7,423	(1,124)	4,779
Student General Fund	21,384	6,928	8,878	19,773	39,208
Total	<u>\$ 136,371</u>	<u>\$ 463,248</u>	<u>\$ 453,879</u>	<u>\$ -</u>	<u>\$ 145,740</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Seneca 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, 2022</u>				<u>June 30, 2023</u>
Adult Elevate	\$ -	\$ -	\$ 179	\$ 1,000	\$ 821
Adult General	133	10,676	5,100	(1,000)	4,709
At Risk	-	35,964	5,973	(29,991)	-
Athletics	585	7,027	7,212	(50)	351
Athletics - Trainer Fee	-	1,229	890	-	339
Athletics: Gate	728	66,283	67,989	1,400	421
Change Fund	-	4,000	4,000	-	-
CL - ECE	1,398	5	857	-	546
Concessions	1,169	16,907	16,866	(880)	331
EC: Academic Team	150	-	40	-	110
EC: Ag	2,497	3,204	3,174	(231)	2,296
EC: Ag Power	-	248	118	-	131
EC: Band	235	2,250	2,200	-	285
EC: Black Student Union	36	355	-	-	391
EC: Choir/Chorus	260	-	-	-	260
EC: Community Involvement	1,018	946	1,964	-	-
EC: Drama/Theatre	144	-	144	-	-
EC: FBLA	1,581	-	-	-	1,581
EC: FFA	1,594	23,649	25,177	-	66
EC: Hosa	3,082	5,882	8,595	-	369
EC: Hsu	-	373	156	(100)	117
EC: Jr/Sr Class	8,696	16,374	13,675	530	11,924
EC: LGBTQ Alliance	391	-	-	-	391
EC: Manrrs	-	4,013	2,584	20	1,449
EC: NHS	2,082	2,132	2,376	-	1,838
EC: ROTC	123	-	123	-	-
EC: ROTC - Pepsi	337	159	337	-	159
EC: TSA	-	10	-	190	200
EC: Yearbook	280	2,493	1,726	-	1,047
Hawk Shop	3,407	1,739	3,627	-	1,519
Library	1,244	986	2,230	-	-
PSAT	567	220	428	-	359
Reg Fee: Agri Science	-	1,414	1,645	231	-
Reg Fee: Cultural Extravaganza	48	-	17	-	31
Reg Fee: Educators Rising	402	-	-	-	402
Registration Fees	-	332	372	40	-
Sports: Archery	364	8,287	7,363	-	1,289
Sports: Baseball	-	800	420	-	380
Sports: Basketball - Boys	207	-	114	-	94

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Seneca High School, continued

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		
	<u>Balance</u>			<u>Balance</u>	
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2023</u>
Sports: Basketball - Girls	\$ 574	\$ 315	\$ 640	\$ -	\$ 249
Sports: Bowling	188	-	-	-	188
Sports: Cheerleading	368	-	-	-	368
Sports: Cross Country	220	-	150	-	70
Sports: Dance Team	261	-	-	-	261
Sports: Field Hockey	339	-	-	-	339
Sports: Football	429	-	-	-	429
Sports: Golf	2,297	-	399	-	1,898
Sports: Soccer - Boys	7	-	-	-	7
Sports: Soccer - Girls	315	-	-	-	315
Sports: Softball	250	-	216	-	34
Sports: Tennis	200	-	-	-	200
Sports: Track - Boys	400	-	-	-	400
Sports: Track - Girls	828	-	466	-	362
Sports: Volleyball	2,368	15,746	10,428	-	7,685
Sports: Wrestling - Boys	-	-	50	50	-
Step Team	-	-	89	350	260
Student General	68,897	9,984	53,943	28,441	53,378
Total	<u>\$ 110,699</u>	<u>\$ 244,002</u>	<u>\$ 254,052</u>	<u>\$ -</u>	<u>\$ 100,649</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Academy @ Shawnee

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
3DE	\$ -	\$ 165	\$ -	\$ -	\$ 165
Adult General	1,417	3,691	2,085.00	(2,500)	523
At Risk	-	14,868	-	(14,868)	-
At Risk-MS	2,478	-	2,270	(208)	-
Athletics	684	32,820	45,194	11,983	292
Athletics: MS	-	200	200	-	-
Bookstore	650	-	-	-	650
Bryant-Service Project	-	560	560	-	-
Change Fund	-	200	200	-	-
CL: 3:1 Mentoring	1,537	-	-	-	1,537
CL: Band	1,660	-	-	-	1,660
CL: Choir	172	-	-	-	172
CL: FMD/MSD	106	345	736	500	215
Class of 2022	891	-	891	-	-
Class of 2023	-	5,235	3,114	671	2,792
Concessions	8,565	12,045	5,711	(13,838)	1,061
E3 Choice-Adult Funds	-	5,000	475	402	4,927
E3 Student Funds	-	10,000	9,045	-	955
Eagles Nest	-	9,771	3,267	(1,279)	5,226
EC: Art	171	-	-	-	171
EC: Aviation	1,535	-	-	-	1,535
EC: Beta Club - MS	148	-	-	-	148
EC: E-Sports	50	-	-	-	50
EC: FBLA	-	84	-	-	84
EC: Men of Quality	639	-	-	-	639
EC: NJROTC	8,055	15,432	11,521	125	12,091
EC: NJROTC-Student	3,229	1,043	4,005	780	1,048
EC: Shawnee Spirit Club	727	608	1,006	-	329
EC: Student Government	576	-	-	-	576
EC: Theatre	-	2,859	2,363	-	496
EC: Vex Robotics Club	191	-	-	-	191
EC: Yearbook	81	222	161	-	142
Excel Award-Beegle	-	1,000	-	-	1,000
Library	501	-	-	-	501
Prom	1,909	1,588	2,340	-	1,157
Sports: Archery	-	4,397	-	-	4,397
Sports: Baseball	239	160	15	(300)	84
Sports: Basketball - Boys	740	1,500	225	-	2,015
Sports: Basketball - Girls	166	-	307	409	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, 2023

Academy @ Shawnee, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Sports: Cheerleading	\$ 122	\$ -	\$ -	\$ -	\$ 122
Sports: Dance Team	100	425	410	167	282
Sports: Football	5,229	1,000	4,173	2,211	4,267
Sports: MS Girls Basketball	-	-	-	71	71
Sports: Softball	1,075	-	-	(1,000)	75
Sports: Swimming	244	-	-	-	244
Sports: Volleyball	208	500	84	-	624
Staff Account-District	-	-	1,581	2,098	517
Student Activities	15,055	1,247	30,853	14,576	25
Student General - HS	5,231	7	5,237	-	-
Student General - MS	399	-	399	-	-
Total	<u>\$ 64,780</u>	<u>\$ 126,972</u>	<u>\$ 138,428</u>	<u>\$ -</u>	<u>\$ 53,324</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Southern 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, 2022</u>				<u>June 30, 2023</u>
Adult General	\$ 8,517	\$ 9,163	\$ 10,884	\$ -	\$ 6,797
AP	699	369	1,050	(18)	-
At Risk	-	37,476	27,989	(9,487)	-
Athletics	1,651	50,091	49,457	-	2,284
Bookstore/Spirit Wear	-	2,157	3,915	1,758	-
Change Fund	-	2,330	2,330	-	-
CL: Auto	1	8,322	8,450	452	325
CL: Auto Collision	115	1,975	1,625	-	465
CL: Band	-	530	859	329	-
CL: Comp Man Mach Tech 1	-	420	1,400	980	-
CL: Freshman	186	1,575	1,539	-	222
CL: Machine Tool	80	-	9	-	71
CL: Orchestra	-	-	135	135	-
CL: Senior	1,800	17,064	15,602	(885)	2,377
CL: Truck	325	275	275	(325)	-
EC: Band	-	195	-	(195)	-
EC: Best Buddies Club	40	-	-	-	40
EC: Beta	330	-	-	(330)	-
EC: Book Club	253	138	86	-	305
EC: Business Tech	1,235	-	-	-	1,235
EC: Computer	100	-	-	(100)	-
EC: Drama/Theatre	891	-	-	(891)	-
EC: FBLA	104	320	325	-	99
EC: FCA	-	268	268	-	-
EC: Garden Club	195	-	-	-	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	3,671	626	364	-	3,933
EC: Men of Quality	150	-	-	-	150
EC: Newspaper	327	-	-	(327)	-
EC: NHS	344	574	500	-	417
EC: Photography Club	-	280	100	-	180
EC: Quick Recall	88	-	-	-	88
EC: Robotics Club	315	-	-	-	315
EC: ROTC	6,343	10,218	10,247	-	6,315
EC: Skills USA	-	1,645	3,817	2,172	-
EC: Yearbook	1,836	2,764	2,464	(85)	2,051

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, 2023

Southern High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
EL: Justice Now	\$ -	\$ 500	\$ -	\$ -	\$ 500
Fees Winter Dance	170	-	-	(170)	-
FT: ECE	-	166	335	280	111
Library	436	564	386	-	615
PSAT	-	162	180	18	-
Scholarships	500	-	500	-	-
Sports: Basketball - Boys	50	-	-	-	50
Sports: Basketball - Girls	947	2,219	612	-	2,554
Sports: Cheerleading	100	7,761	7,656	85	289
Sports: Cross Country	85	-	-	-	85
Sports: Esports	192	-	-	-	192
Sports: Football	548	-	-	1,800	2,348
Sports: Golf	323	-	-	-	323
Sports: Soccer - Boys	330	-	81	-	249
Sports: Soccer - Girls	383	-	-	-	383
Sports: Softball	198	-	-	-	198
Sports: Volleyball	50	323	-	-	373
Sports: Wrestling - Boys	1,263	-	950	-	313
Student Activities	78	-	(173)	(251)	-
Student General	23,312	694	22,020	7,007	8,993
Total	<u>\$ 60,556</u>	<u>\$ 161,164</u>	<u>\$ 176,237</u>	<u>\$ -</u>	<u>\$ 45,483</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</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, 2023

Teenage Parent Program

<u>Name of Activity</u>	<u>Cash Balance</u>		<u>Transfers</u>		<u>Cash Balance</u>
	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2023</u>	<u>June 30, 2023</u>
Adult General	\$ 297	\$ 1,587	\$ 218	\$ -	\$ 1,666
At Risk	-	2,160	-	(2,160)	-
Big Owl Classroom	491	480	430	-	541
EC: FBLA	455	145	567	-	33
EC: FCCLA	341	138	-	-	479
EC: Hope Fund	2,933	-	-	-	2,933
EC: Pooh's Corner	7,570	-	949	-	6,621
EC: RES	-	2,500	-	-	2,500
EC: RIFA	38	-	-	-	38
EC: STLP	110	-	-	-	110
Library	277	-	-	-	277
Senior Class	238	1,690	1,928	-	-
Student General	8,423	373	5,751	2,160	5,205
Total	<u>\$ 21,173</u>	<u>\$ 9,073</u>	<u>\$ 9,843</u>	<u>\$ -</u>	<u>\$ 20,403</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Valley High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Adult General	\$ 32	\$ 3,606	\$ 885	\$ 800	\$ 3,553
AP	-	540	540	-	-
At Risk	-	28,548	-	(28,548)	-
Athletics	8,088	4,088	6,681	3,694	9,190
Band - Classroom	-	1,604	1,475	-	129
Book Store/Spirit Wear	832	3,803	4,732	(5,188)	(5,284)
Change Fund	-	1,200	1,200	-	-
Choir - Classroom	75	-	-	-	75
Class of 2023 - Classroom	-	1,650	1,476	-	174
Concessions	14,737	63,169	31,036	(36,191)	10,678
EC: BSU	23	-	-	-	23
EC: Chess	43	1,092	2,253	1,174	56
EC: Computer Vike Squad	267	565	48	402	1,185
EC: Drama/Theatre	3,783	2,349	3,943	-	2,188
EC: Entrepreneurship	572	3,552	1,885	-	2,239
EC: FBLA	2,333	50	2,100	-	283
EC: Hosa	1,790	756	1,418	98	1,227
EC: ROTC	6,288	13,378	16,570	-	3,097
EC: Skills USA	-	144	144	-	-
EC: Student Council	980	-	-	-	980
EC: Vet CTE	125	225	350	-	-
EC: Yearbook	-	2,295	1,791	-	504
Fundraisers - ROTC	4,844	2,045	996	433	6,326
Library	-	268	247	-	21
Orchestra - Classroom	474	-	-	-	474
Robotics	-	1,942	-	(1,942)	-
Sports: Archery	-	-	-	284	284
Sports: Baseball	2,682	5,077	6,841	6,425	7,343
Sports: Basketball	301	8,290	9,475	6,084	5,200
Sports: Basketball - Boys	3,006	2,343	2,010	472	3,812
Sports: Basketball - Girls	10,812	11,921	12,204	(3,609)	6,920
Sports: Bowling	-	3,542	770	-	2,773
Sports: Cheerleading	250	6,036	7,588	6,020	4,719
Sports: Cross Country	43	61	1,020	951	35
Sports: Football	8,160	16,419	21,061	1,747	5,264
Sports: Golf	-	-	1,382	4,000	2,618
Sports: Soccer	-	1,169	200	3,067	4,036
Sports: Softball	6,823	3,045	2,378	1,220	8,710
Sports: Track	865	591	135	194	1,515

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, 2023

Valley High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Sports: Volleyball	\$ 3,818	\$ 2,744	\$ 711	\$ (558)	\$ 5,291
Sports: Wrestling - Boys	128	-	1,573	4,371	2,925
Student Activity	22,425	16,679	48,047	34,600	25,657
Total	<u>\$ 104,599</u>	<u>\$ 214,786</u>	<u>\$ 195,165</u>	<u>\$ -</u>	<u>\$ 124,220</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Waggener High School

<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, 2022</u>				<u>June 30, 2023</u>
Adult General	\$ 7,206	\$ 11,088	\$ 17,087	\$ 1,552	\$ 2,759
Adult Hospitality	168	-	168	-	-
AP	359	544	359	-	544
At Risk	-	23,688	-	(23,688)	-
Athletics	-	-	7,220	7,220	-
Athletics - Ticket Sales	2,103	37,907	28,284	(6,583)	5,143
Athletics - Tournaments	-	3,686	3,422	-	264
Athletics - Trainer	-	370	370	-	-
Book Store/Spirit Wear	678	59	448	-	289
Change Fund	-	1,500	1,500	-	-
Chromebook Repairs	460	790	520	-	730
CL: Art	10	10	20	-	-
CL: Band	-	55	55	-	-
Class of 2022	-	1,752	-	(1,752)	-
Class of 2023	4,145	16,474	20,624	5	-
Class of 2024	1,520	3,650	2,945	1,406	3,631
Class of 2025	878	2,302	536	(2,463)	181
Class of 2026	-	975	1,858	1,057	174
College Now	-	-	6,461	6,500	39
Concessions	1,568	4,081	4,804	(845)	-
EC: Band	1,056	402	1,076	-	381
EC: Beta	341	-	-	-	341
EC: Black Student Union	121	2,899	2,913	-	107
EC: Chess	258	220	590	166	54
EC: Choir/Chorus	430	-	348	-	82
EC: Drama/Theatre	516	-	-	-	516
EC: Educators Rising	199	2	210	144	134
EC: Future Ancestors	24,691	19,527	38,728	-	5,490
EC: Hosa	718	187	-	-	906
EC: Medical Magnet	163	-	-	-	163
EC: Men of Quality	555	-	555	-	-
EC: Msd	1,630	375	1,584	-	421
EC: Music Dept Snack Sale	1,064	280	1,419	179	105
EC: Orchestra	1,407	275	881	-	801
EC: Pep Club	298	1,360	797	144	1,005
EC: Quick Recall	15	-	-	-	15
EC: World Lang	121	-	-	-	121
EC: Yearbook	3,249	5,081	3,299	-	5,031
Library	-	169	-	-	169

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Waggener High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Project Fundraiser	\$ -	\$ 2,501	\$ 1,247	\$ -	\$ 1,253
Scholarships: Jaden Murphy	357	-	-	-	357
Sports: Archery	840	-	840	-	-
Sports: Baseball	486	-	149	144	480
Sports: Basketball - Boys	2,188	161	455	-	1,895
Sports: Basketball - Girls	47	29	-	175	251
Sports: Cheerleading	20	-	-	-	20
Sports: Cross Country	-	-	153	158	5
Sports: Football	134	-	-	-	134
Sports: Golf	725	-	75	-	650
Sports: Soccer - Boys	2,468	114	-	(645)	1,937
Sports: Soccer - Girls	15	-	-	-	15
Sports: Softball	1,135	-	-	-	1,135
Sports: Swimming	3,418	36	-	288	3,742
Sports: Tennis	40	-	-	-	40
Sports: Track - Boys	192	-	30	-	162
Sports: Track - Girls	160	-	30	-	130
Sports: Volleyball	1,928	-	-	-	1,928
Sports: Wrestling	-	-	-	-	-
Student General	16,504	9,003	30,455	16,838	11,891
Total	\$ 86,584	\$ 151,552	\$ 182,515	\$ -	\$ 55,621

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Western High School

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		<u>Transfers</u>	<u>Cash</u>	
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>		<u>June 30, 2023</u>	
	<u>July 1, 2022</u>						
Adult General	\$ 713	\$ 7,028	\$ 6,072	\$ (41)		\$ 1,629	
At Risk	-	24,840	12,730	(12,110)		-	
Athletics	804	53,346	59,571	6,350		929	
Book Store/Spirit Wear	297	985	-	-		1,282	
Change Fund	-	1,000	1,000	-		-	
CL: Carpentry Club	2,087	130	-	-		2,217	
CL: Catering Club	199	1,305	3,869	2,802		436	
CL: Coffee Shop	-	1,661	1,876	214		-	
Class of 2023	2,030	6,379	4,707	(3,701)		-	
Class of 2024	120	820	357	-		583	
Class of 2025	480	250	-	-		730	
Class of 2026	-	380	-	-		380	
Concessions	4,005	25,157	17,847	(11,315)		-	
Do Not Use	279	447	(143)	(869)		-	
EC: Band	622	5,500	5,789	-		334	
EC: Choir/Chorus	559	-	-	-		559	
EC: FBLA	561	388	768	-		181	
EC: FCCLA	-	210	330	120		-	
EC: Hero Club	862	-	-	(250)		612	
EC: Justice Now	-	3,124	1,784	-		1,340	
EC: Know Your Value	259	-	-	-		259	
EC: Kuna	295	-	-	-		295	
EC: Pac Club	643	-	-	-		643	
EC: Warrior Pride	1,509	-	-	(150)		1,359	
EC: Yearbook	1,404	1,120	239	-		2,285	
Library	258	-	-	-		258	
Parking Permit	-	19	-	-		19	
Prom	-	10,074	16,763	6,689		-	
Sports: Archery	-	158	385	250		23	
Sports: Baseball	-	923	229	250		944	
Sports: Basketball - Boys	43	9,216	10,249	991		-	
Sports: Basketball - Girls	80	-	-	500		580	
Sports: Cheerleading	399	2,668	3,748	1,000		319	
Sports: Cross Country	266	-	-	250		516	
Sports: Dance Team	304	-	405	101		-	
Sports: Football	1,170	3,090	4,320	60		-	
Sports: Golf	442	-	-	-		442	
Sports: Soccer	-	517	-	158		675	
Sports: Softball	304	450	304	-		450	

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Western High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2023</u>
Sports: Step Team	\$ -	\$ 75	\$ -	\$ -	\$ 75
Sports: Swimming	69	-	40	-	29
Sports: Track	384	603	360	-	627
Sports: Volleyball	172	-	-	(172)	-
Sports: Wrestling - Boys	237	8,315	3,871	(310)	4,371
Student General	21,990	2,626	28,219	9,183	5,580
Warrior Tree	-	1,070	921	-	149
Total	<u>\$ 43,846</u>	<u>\$173,874</u>	<u>\$ 186,610</u>	<u>\$ -</u>	<u>\$ 31,110</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2023

Youth Performing Arts 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, 2022</u>				<u>June 30, 2023</u>
Adult General	\$ 718	\$ 1,438	\$ 340	\$ -	\$ 1,815
Adult Hospitality	6,343	-	598	-	5,745
Airness	-	5,991	2,269	(3,722)	-
Animals	-	2,500	-	-	2,500
Anything Goes	-	37,236	13,401	(23,835)	-
As You Like It	-	6,420	4,452	(1,968)	-
At Risk	-	900	-	-	900
Band Trip Account	880	-	-	-	880
Certificates of Deposit	(30,000)	-	-	-	(30,000)
CL: Band	7,622	27,248	31,669	(1,745)	1,456
CL: D&P	4,702	4,767	4,009	(32)	5,428
CL: Dance ESEM	4,340	9,801	8,521	(390)	5,230
CL: Musical Thtre	2,819	2,164	1,985	(369)	2,629
Dance Touring	9,353	-	9,353	-	-
Dance Trip Account	412	1,469	390	-	1,491
EC: College & Career Day	23,034	8,680	8,206	-	23,508
EC: Dance Concert	-	7,452	6,146	(1,306)	-
EC: Jazz Ensemble	169	40	-	-	209
EC: Lou. Ballet	-	704	-	-	704
EC: New Works Festival	-	5,508	-	(5,508)	-
EC: Productions	62,064	645	29,069	41,356	74,996
EC: Tri-m	107	-	100	-	7
EC: Young Actors	27,941	-	-	(2,940)	25,001
Fringe Festival	2,558	-	-	-	2,558
Guitar - Classroom	2,572	5,057	5,255	552	2,926
Humanities - Classroom	-	290	-	5	295
Interest * Now * CD's	178	311	-	-	490
May Show Dance	3,692	2,640	1,716	-	4,616
Musical Theatre Tour Show	530	-	-	-	530
Orchestra - Classroom	3,242	9,768	10,692	-	2,318
Orchestra Trip Account	2,881	-	-	-	2,881
Parking	-	900	880	-	20
Percussion - Classroom	153	360	402	-	111
Piano - Classroom	759	1,312	1,442	282	911
Prism Concert	7,523	5,470	4,625	(2,600)	5,768
Snack Account	-	553	-	-	553
Student General	15,045	7,812	4,943	(490)	17,424
Theatre - Classroom	3,576	3,897	2,385	(363)	4,726
Vocal - Classroom	1,503	36,890	40,385	3,073	1,080
Vocal Trip Account	7,133	-	7,133	-	-
Total	\$ 171,849	\$ 198,223	\$ 200,366	\$ -	\$ 169,706

See Report of Independent Auditors.

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, 2023, and the related notes to the combined financial statement, which collectively comprise the Activity Funds' basic combined financial statement, and have issued our report thereon dated November 14, 2023.

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 combined financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Dean Dotson Allen Ford, PLLC

Louisville, Kentucky
November 14, 2023