

**Financial Statement, Combining
Information and Report
Required by the Single Audit Act**

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

LBMC

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**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

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Report Required by *Government Auditing Standards*

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Independent Auditors' Report

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

Report on the Audit of Financial Statement

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, 2025, 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, 2025, in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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. Our responsibilities under those standards are further described in the Auditors' 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 GAAP, 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.

Auditors' 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 auditors' 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

GAAP requires 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 pages 21 and 22, and supplementary schedules of cash receipts and disbursements by activity on pages 23 through 75, 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 Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report November 13, 2025 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.

LBMC, PC

Louisville, Kentucky
November 13, 2025

Management's Discussion and Analysis (Unaudited)

Jefferson County Board of Education High School Activity Funds

June 30, 2025

The management team of the Jefferson County Board of Education (the "District") presents this Management's Discussion and Analysis (Unaudited) of the High School Activity Funds (the "Activity Funds") for the fiscal year ended June 30, 2025. Please read it in conjunction with the Activity Funds' combined statement of fund balance 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 Statements

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 Independent Auditors' Report on this information precedes this Management's Discussion and Analysis (Unaudited).

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 \$5,111,376 at June 30, 2025 compared to \$4,673,421 of total assets in the prior year, which reflects an increase of \$437,955. At June 30, 2025, total assets consist primarily of cash and certificates of deposit totaling \$4,843,334, compared to June 30, 2024 which reflected cash and certificates of deposit of \$4,443,330. This increase in cash and certificates of deposit was due primarily to the excess of cash receipts over cash disbursements of \$338,445 during the fiscal year ended June 30, 2025. Total liabilities of all Activity Funds amounted to \$5,950 at June 30, 2025, resulting in a restricted fund balance of \$5,111,376 which is to be used for various student activities at the schools.

High schools generate receipts for their funds primarily from student fees, athletic event admissions, fund raising projects and donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$8,655,643 during the fiscal year ended June 30, 2025, which reflects a \$56,103 increase over the prior year's cash receipts of \$8,599,540. Disbursements by the Activity Funds amounted to \$8,317,198 and \$8,302,104 during the fiscal years ended June 30, 2025 and 2024, respectively.

Management's Discussion and Analysis (Unaudited)--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

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.

Combined Statement of Fund Balance

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

Assets

Cash	\$ 4,292,156
Certificates of deposit	551,178
Accounts receivable	6,317
Inventory	<u>261,725</u>

Total Assets \$ 5,111,376

Liabilities

Accounts payable	\$ 5,950
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Fund Balance

Restricted	<u>5,105,426</u>
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Total Liabilities and Fund Balance \$ 5,111,376

See Notes to Combined Financial Statement

Notes to Combined Financial Statement

Jefferson County Board of Education High School Activity Funds

June 30, 2025

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, *A Uniform Program of Accounting for School Activity Funds*. Salaries for the treasurers of Activity Funds and other administrative support are paid by the District and recorded in the District's General Fund.

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 entities. 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.

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 financial statement. Actual results could differ from those estimates.

Subsequent Events--In preparing this financial statement, management of the District has evaluated events and transactions for potential recognition or disclosure through November 13, 2025, the date the combined financial statement was available to be issued.

Notes to Combined Financial Statement--Continued

Jefferson County Board of Education High School Activity Funds

June 30, 2025

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 market 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.

Continued

Notes to Combined Financial Statement--Continued

**Jefferson County Board of Education
High School Activity Funds**

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

Certificates of deposit activity during the year ended June 30, 2025 is summarized as follows:

	Certificates of Deposit July 1, 2024	Deposits	Withdrawals	Certificates of Deposit June 30, 2025
Atherton High School	\$ 5,000	\$ -	\$ -	\$ 5,000
Ballard High School	49,108	-	-	49,108
Butler Traditional High School	45,000	-	-	45,000
DuPont Manual High School	150,000	-	-	150,000
Fairdale High School	80,000	-	-	80,000
Jeffersontown High School	65,070	-	-	65,070
Louisville Male High School	97,000	-	-	97,000
Pleasure Ridge Park High School	30,000	-	-	30,000
Youth Performing Arts School	30,000	-	-	30,000
	<u>\$ 551,178</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551,178</u>

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, upon the students' intent to continue their activities, and upon the District's continued support of these activities.

Combining Information

Combining Statement of Fund Balance

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
Assets			
Cash	\$ 4,292,156	\$ 328,467	\$ 150,503
Certificates of deposit	551,178	5,000	49,108
Accounts receivable	6,317	-	-
Inventory	<u>261,725</u>	<u>1,997</u>	<u>41,227</u>
Total Assets	<u><u>\$ 5,111,376</u></u>	<u><u>\$ 335,464</u></u>	<u><u>\$ 240,838</u></u>
Liabilities			
Accounts payable	\$ 5,950	\$ -	\$ -
Fund Balance			
Restricted	<u>5,105,426</u>	<u>335,464</u>	<u>240,838</u>
Total Liabilities and Fund Balance	<u><u>\$ 5,111,376</u></u>	<u><u>\$ 335,464</u></u>	<u><u>\$ 240,838</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	Breckinridge Metropolitan High School	James Graham Brown School	Butler Traditional High School
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 7,780	\$ 158,255	\$ 118,262
Certificates of deposit	-	-	45,000
Accounts receivable	-	2,837	-
Inventory	-	-	108,699
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 7,780</u></u>	<u><u>\$ 161,092</u></u>	<u><u>\$ 271,961</u></u>
Liabilities			
Accounts payable	\$ -	\$ 1,792	\$ -
Fund Balance			
Restricted	<u> 7,780</u>	<u> 159,300</u>	<u> 271,961</u>
Total Liabilities and Fund Balance	<u><u>\$ 7,780</u></u>	<u><u>\$ 161,092</u></u>	<u><u>\$ 271,961</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	Central High Magnet Career Academy	Churchill Park School	Doss High School
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 148,688	\$ 32,702	\$ 108,244
Certificates of deposit	-	-	-
Accounts receivable	-	-	-
Inventory	-	-	10,462
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 148,688</u></u>	<u><u>\$ 32,702</u></u>	<u><u>\$ 118,706</u></u>
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	<u>148,688</u>	<u>32,702</u>	<u>118,706</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u><u>\$ 148,688</u></u>	<u><u>\$ 32,702</u></u>	<u><u>\$ 118,706</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	DuPont Manual High School	Eastern High School	Fairdale High School
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 360,607	\$ 246,276	\$ 261,464
Certificates of deposit	150,000	-	80,000
Accounts receivable	-	-	-
Inventory	-	658	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 510,607</u></u>	<u><u>\$ 246,934</u></u>	<u><u>\$ 341,464</u></u>
 Liabilities			
Accounts payable	\$ -	\$ -	\$ -
 Fund Balance			
Restricted	<u>510,607</u>	<u>246,934</u>	<u>341,464</u>
Total Liabilities and Fund Balance	<u><u>\$ 510,607</u></u>	<u><u>\$ 246,934</u></u>	<u><u>\$ 341,464</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	Fern Creek High School	Iroquois High School	Jeffersontown High School
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 190,446	\$ 158,792	\$ 80,015
Certificates of deposit	-	-	65,070
Accounts receivable	-	-	-
Inventory	<u>17,829</u>	<u>2,341</u>	<u>3,591</u>
Total Assets	<u><u>\$ 208,275</u></u>	<u><u>\$ 161,133</u></u>	<u><u>\$ 148,676</u></u>
 Liabilities			
Accounts payable	\$ -	\$ -	\$ -
 Fund Balance			
Restricted	<u>208,275</u>	<u>161,133</u>	<u>148,676</u>
Total Liabilities and Fund Balance	<u><u>\$ 208,275</u></u>	<u><u>\$ 161,133</u></u>	<u><u>\$ 148,676</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	Liberty High School	Louisville Male High School	Minor Daniels Academy
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 12,347	\$ 269,565	\$ 11,438
Certificates of deposit	-	97,000	-
Accounts receivable	-	-	-
Inventory	-	9,780	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 12,347</u>	<u>\$ 376,345</u>	<u>\$ 11,438</u>
 Liabilities			
Accounts payable	\$ -	\$ -	\$ -
 Fund Balance			
Restricted	<u>12,347</u>	<u>376,345</u>	<u>11,438</u>
 Total Liabilities and Fund Balance	<u>\$ 12,347</u>	<u>\$ 376,345</u>	<u>\$ 11,438</u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	<u>Marion C. Moore School</u>	<u>Pathfinder School of Innovation</u>	<u>Phoenix School of Discovery</u>
Assets			
Cash	\$ 161,959	\$ 497,876	\$ 15,416
Certificates of deposit	-	-	-
Accounts receivable	-	-	-
Inventory	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 161,959</u></u>	<u><u>\$ 497,876</u></u>	<u><u>\$ 15,416</u></u>
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	<u>161,959</u>	<u>497,876</u>	<u>15,416</u>
Total Liabilities and Fund Balance	<u><u>\$ 161,959</u></u>	<u><u>\$ 497,876</u></u>	<u><u>\$ 15,416</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	Pleasure Ridge Park High School	Seneca High School	Academy @ Shawnee
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 199,953	\$ 155,609	\$ 85,940
Certificates of deposit	30,000	-	-
Accounts receivable	3,480	-	-
Inventory	39,663	23,078	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 273,096</u></u>	<u><u>\$ 178,687</u></u>	<u><u>\$ 85,940</u></u>
 Liabilities			
Accounts payable	\$ 4,158	\$ -	\$ -
 Fund Balance			
Restricted	268,938	178,687	85,940
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u><u>\$ 273,096</u></u>	<u><u>\$ 178,687</u></u>	<u><u>\$ 85,940</u></u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	<u>Southern High School</u>	<u>State Agency Schools</u>	<u>T.A.P.P.</u>
Assets			
Cash	\$ 76,979	\$ -	\$ 15,822
Certificates of deposit	-	-	-
Accounts receivable	-	-	-
Inventory	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 76,979</u>	<u>\$ -</u>	<u>\$ 15,822</u>
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	<hr/> 76,979	<hr/> -	<hr/> 15,822
Total Liabilities and Fund Balance	<u>\$ 76,979</u>	<u>\$ -</u>	<u>\$ 15,822</u>

Continued

Combining Statement of Fund Balance--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2025

	Valley High School	Waggener High School	Western High School
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash	\$ 124,667	\$ 82,083	\$ 56,705
Certificates of deposit	-	-	-
Accounts receivable	-	-	-
Inventory	2,400	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 127,067</u></u>	<u><u>\$ 82,083</u></u>	<u><u>\$ 56,705</u></u>
 Liabilities			
Accounts payable	\$ -	\$ -	\$ -
 Fund Balance			
Restricted	<u>127,067</u>	<u>82,083</u>	<u>56,705</u>
Total Liabilities and Fund Balance	<u><u>\$ 127,067</u></u>	<u><u>\$ 82,083</u></u>	<u><u>\$ 56,705</u></u>

Continued

Combining Statement of Fund Balance--Continued

Jefferson County Board of Education
High School Activity Funds

June 30, 2025

	<u>Youth Performing Arts School</u>
Assets	
Cash	\$ 175,296
Certificates of deposit	30,000
Accounts receivable	-
Inventory	-
	<hr/>
Total Assets	\$ 205,296
	<hr/> <hr/>
Liabilities	
Accounts payable	\$ -
Fund Balance	
Restricted	<hr/> 205,296
Total Liabilities and Fund Balance	\$ 205,296
	<hr/> <hr/>

See Independent Auditors' Report

Combining Statement of Cash Receipts and Disbursements

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Cash Balance June 30, 2025
Atherton High School	\$ 292,216	\$ 594,407	\$ 558,156	\$ 328,467
Ballard High School	136,537	795,612	781,646	150,503
Breckinridge Metropolitan High School	6,522	7,787	6,529	7,780
James Graham Brown School	150,412	273,018	265,175	158,255
Butler Traditional High School	152,013	430,360	464,111	118,262
Central High Magnet Career Academy	103,733	445,471	400,516	148,688
Churchill Park School	34,807	3,898	6,003	32,702
Doss High School	59,681	181,666	133,103	108,244
DuPont Manual High School	421,622	907,571	968,586	360,607
Eastern High School	283,783	488,532	526,039	246,276
Fairdale High School	197,098	317,196	252,830	261,464
Fern Creek High School	194,512	309,150	313,216	190,446
Iroquois High School	154,306	123,484	118,998	158,792
Jeffersontown High School	50,958	246,897	217,840	80,015
Liberty High School	10,331	13,077	11,061	12,347
Louisville Male High School	313,191	964,764	1,008,390	269,565
Minor Daniels Academy	10,527	14,461	13,550	11,438
Marion C. Moore School	113,010	301,170	252,221	161,959
Pathfinder School of Innovation	420,414	230,039	152,577	497,876
Phoenix School of Discovery	13,102	25,568	23,254	15,416
Pleasure Ridge Park High School	174,945	469,023	444,015	199,953

Continued

Combining Statement of Cash Receipts and Disbursements--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Cash Balance June 30, 2025
Seneca High School	114,536	277,362	236,289	155,609
Academy @ Shawnee	81,024	184,295	179,379	85,940
Southern High School	51,761	229,738	204,520	76,979
State Agency Schools	-	-	-	-
T.A.P.P.	17,513	10,985	12,676	15,822
Valley High School	128,629	291,334	295,296	124,667
Waggener High School	57,760	170,334	146,011	82,083
W.E.B. Dubois Academy	13,031	15,271	28,302	-
Western High School	28,760	116,112	88,167	56,705
Youth Performing Arts School	166,977	217,061	208,742	175,296
Total	\$ 3,953,711	\$ 8,655,643	\$ 8,317,198	\$ 4,292,156

See Independent Auditors' Report

**Supplementary Schedules of Cash Receipts
and Disbursements By Activity**

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Atherton High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ACADEMIES - ENGINEERING	\$ -	\$ 5,039	\$ 5,164	\$ 125	\$ -
ACADEMIES - HEALTH	40	4,519	4,399	40	200
ACADEMIES - MEDIA ARTS	-	6,563	6,583	20	-
ADULT GENERAL	990	3,759	3,408	-	1,341
ADULT HOSPITALITY	38	340	251	-	127
AP	-	27,725	27,861	204	68
AT RISK	-	22,500	10,458	(12,042)	-
ATHLETICS	52,136	16,764	28,707	(967)	39,226
ATHLETICS GATE/TICKETS	1	84,426	52,445	(4,700)	27,282
ATHLETICS - TOURNAMENTS	-	14,510	4,351	(2,700)	7,459
BOOKSTORE/SPIRIT WEAR	19,029	896	2,258	-	17,667
CERTIFICATE OF DEPOSIT	(5,000)	-	-	-	(5,000)
CHANGE FUND	-	1,500	1,500	-	-
CHARGERS	1,113	-	1,113	-	-
CONCESSIONS	13,225	7,884	4,720	(3,154)	13,235
EC LANG: FRENCH CLUB	757	867	850	-	774
EC LANG: GERMAN CLUB	16	-	-	-	16
EC LANG: JAPANESE CLUB	3,668	42,347	43,623	-	2,392
EC: ASU	-	-	(222)	-	222
EC: BAND	7,157	4,626	6,526	265	5,522
EC: BETA	2,161	1,320	2,634	-	847
EC: BOSNIAN STUDENT UNION	137	-	-	-	137
EC: BSU	671	-	190	-	481
EC: CHESS	386	-	56	-	330
EC: CHOIR/CHORUS	590	1,854	1,187	(100)	1,157
EC: CLASS OF 2025	5,243	23,088	26,639	(64)	1,628
EC: CLASS OF 2026	642	19,446	10,313	194	9,969
EC: CLASS OF 2027	259	6,228	152	(110)	6,225
EC: CLASS OF 2028	-	4,713	-	-	4,713
EC: DRAMA/THEATRE	12,687	11,192	11,637	-	12,242
EC: EDUCATIONAL JUSTICE C	-	113	-	-	113
EC: ENVIRONMENT CLUB	490	-	134	-	356
EC: FESTIVAL CLUB	330	-	-	-	330
EC: FUNCTIONS CLUB	625	292	76	-	841
EC: GARDEN CLUB	446	-	-	-	446
EC: HISPANIC STUDENT UNIO	72	94	49	-	117
EC: HOSA	929	3,271	2,029	-	2,171
EC: KUNA	1,051	30,082	29,974	-	1,159
EC: MARINE BIOLOGY CLUB	688	2,083	2,054	-	717
EC: MSA	558	251	-	-	809
EC: NATIONAL ART HONORS S	650	-	165	-	485
EC: NHS- NATIONAL HONOR S	773	1,182	1,324	-	631
EC: ORCHESTRA	1,172	1,010	1,788	(100)	294
EC: PEP CLUB	39	-	-	-	39

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Atherton High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
EC: RHO KAPPA	1,898	800	1,000	-	1,698
EC: S2S	1,988	3,053	3,706	-	1,335
EC: SCIENCE NATIONAL HONO	-	532	229	(300)	3
EC: SPEECH & DEBATE	1,114	6,871	6,995	-	990
EC: STUDENT COUNCIL/GOVER	8,071	-	-	-	8,071
EC: TSA	676	8,505	3,478	-	5,703
EC: WEC	110	121	-	-	231
EC: YEARBOOK	33,979	9,980	42,274	(1,685)	-
FIELD TRIPS - DRAMA	2,496	-	90	90	2,496
IB CLASSES	-	35,926	36,089	163	-
LIBRARY	19	391	471	61	-
PARKING	-	4,770	4,770	-	-
PIANO	-	324	324	-	-
PSAT TEST	-	3,707	3,707	18	18
REGISTRATION FEES	-	9,305	9,356	107	56
SCHOOL FEES	-	3,364	2,255	(945)	164
SCHOOL FIELD TRIPS	-	3,600	3,345	(255)	-
SPORTS: ARCHERY	9,154	21,905	11,185	(343)	19,531
SPORTS: BASEBALL	5,997	10,526	9,211	(153)	7,159
SPORTS: BASKETBALL	2,199	7,959	3,746	1,516	7,928
SPORTS: BASKETBALL - GIR	252	1,251	2,392	1,629	740
SPORTS: BOWLING	1,175	53	751	-	477
SPORTS: CHEERLEADING	786	6,963	4,334	53	3,468
SPORTS: CROSS COUNTRY	278	7,053	8,395	1,196	132
SPORTS: DANCE TEAM	2,739	4,003	7,072	330	-
SPORTS: FIELD HOCKEY	-	7,351	5,754	(90)	1,507
SPORTS: FOOTBALL	12,260	38,242	28,756	551	22,297
SPORTS: GOLF	93	-	-	-	93
SPORTS: LACROSSE-BOYS	9,556	10,711	5,080	2,132	17,319
SPORTS: LACROSSE-GIRLS	8,812	2,155	5,253	946	6,660
SPORTS: SOCCER - BOYS	1,700	5,700	2,559	291	5,132
SPORTS: SOCCER - GIRLS	12,912	1,837	5,830	800	9,719
SPORTS: SOFTBALL	3,285	8,989	7,102	1,000	6,172
SPORTS: STEP TEAM	255	-	-	-	255
SPORTS: SWIMMING	350	3,366	3,030	-	686
SPORTS: TRACK	474	3,335	3,778	-	31
SPORTS: VOLLEYBALL	5,697	6,008	2,924	75	8,856
SPORTS: WRESTLING - BOYS	6,325	252	2,068	1,343	5,852
STUDENT GENERAL	33,797	1,834	23,270	14,559	26,920
VISUAL ARTS	-	3,181	3,181	-	-
Total	\$ 292,216	\$ 594,407	\$ 558,156	\$ -	\$ 328,467

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Ballard High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 882	\$ 5,961	\$ 5,915	\$ -	\$ 928
AP	64	35,079	32,210	115	3,048
AT RISK	-	27,720	-	(27,720)	-
ATHLETICS	7,814	245,623	231,926	(4,378)	17,133
BOOKSTORE/SPIRIT WEAR	1,481	30,169	28,200	3,756	7,206
CERTIFICATE OF DEPOSIT	(49,108)	-	-	-	(49,108)
CHANGE FUND	-	3,700	3,700	-	-
CHOIR/BACH	191	2,479	2,501	-	169
CHROMEBOOK RESTITUTION	-	956	956	-	-
CL: MU ALPHA THETA	339	86	70	-	355
CL: SCIENCE/OLYMPIAD	-	400	400	-	-
CL: ART/PHOTO	47	-	47	-	-
CL: BUSINESS ACADEMY	370	965	1,335	-	-
CL: EXPLORERS INT.	1,012	-	1,012	-	-
CL: MSU MATH 152	-	10,599	10,599	-	-
CL: MULTILINGUAL LEARN	-	5,000	-	(2,575)	2,425
CL: NAT'L ENGLISH HONORS	851	394	98	-	1,147
CL: SOCIAL STUDIES	595	-	595	-	-
CLASS OF 2025	15,422	26,715	36,675	(5,462)	-
CLASS OF 2026	14,207	9,389	16,708	5,452	12,340
CLASS OF 2027	6,514	5,566	-	-	12,080
CLASS OF 2028	-	6,141	63	-	6,078
DRAMA FUNDRAISER	26,541	27,444	38,355	845	16,475
EC : ECE-MSD	4,083	823	226	-	4,680
EC LANG: FOREIGN	1,031	400	500	(70)	861
EC LANG: FRENCH CLUB	-	-	-	70	70
EC LANG: SPANISH CLUB	812	-	-	-	812
EC LANG: SPANISH HONOR	756	1,509	-	-	2,265
EC: MUSLIM STUDENT ASSOC	-	292	292	-	-
EC: ACADEMIC TEAM	20	-	-	-	20
EC: BAND	1,050	13,157	11,433	-	2,774
EC: BARC-ANIMAL CLUB	646	-	-	-	646
EC: BETA	4,102	2,002	103	-	6,001
EC: BLACK STUDENT UNION	168	565	281	-	452
EC: DECA	-	641	590	-	51
EC: DRAMA/THESPIAN	2,684	-	-	-	2,684
EC: EDUCATORS RISING	5,712	4,107	9,612	-	207
EC: ENVIRONMENTAL CLUB	828	248	172	-	904
EC: FBLA	2,178	33,160	34,061	-	1,277
EC: FOREIGN TRAVEL	1,749	1,089	-	-	2,838
EC: FRESHMEN ACADEMY	368	-	122	-	246
EC: HOSA CHAPTER	1,598	7,492	8,394	-	696
EC: KUNA	-	44,367	44,320	-	47
EC: MEN OF QUALITY	294	-	-	-	294

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Ballard High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
EC: NATIONAL HONOR SOC.	2,694	634	419	-	2,909
EC: PORTUGAL TRIP	813	-	650	-	163
EC: STEM ACADEMY	1,694	-	-	-	1,694
EC: YEARBOOK	-	75	75	-	-
EC:NATIONAL ART HON. SOC	1,834	430	220	-	2,044
FR: DANCE MAROON	390	2,465	-	2,000	4,855
FRESHMAN ACADEMY-HOS	83	-	83	-	-
JUSTICE NOW PROJECT	1,727	1,806	126	-	3,407
LIBRARY	114	-	-	-	114
LOST -STUDENT ID'S	-	15	15	-	-
MEDIA ARTS ACADEMY	-	200	200	-	-
ORCHESTRA	612	19,817	19,626	-	803
PARKING	-	5,960	5,960	-	-
PSAT TEST	1,152	1,230	868	-	1,514
REGISTRATION FEES	285	85,670	85,706	(115)	134
SP: STEP TEAM	1,254	-	-	-	1,254
SP: TRAINER FEE -TRY OUT	3,932	4,261	7,222	-	971
SP:WRESTING-BOYS	-	16,476	16,350	-	126
SPORTS :TRACK & FIELD	-	10,462	9,807	392	1,047
SPORTS: ARCHERY	1,843	9,472	10,164	-	1,151
SPORTS: BASEBALL	3,500	229	2,751	-	978
SPORTS: BASKETBALL - GIR	4,146	8,804	12,258	(371)	321
SPORTS: CHEERLEADING	2,751	20,976	25,663	2,000	64
SPORTS: DANCE TEAM	117	500	500	-	117
SPORTS: FOOTBALL	1,869	1,331	225	(2,975)	-
SPORTS: GOLF-BOYS	-	2,880	3,860	1,000	20
SPORTS: GOLF-GIRLS	-	751	1,150	1,016	617
SPORTS: SWIMMING	-	4,945	4,438	-	507
SPORTS: TENNIS - BOYS	5,156	3,197	6,868	-	1,485
SPORTS: VOLLEYBALL	11,243	11,980	12,693	-	10,530
SPORTS: CROSS CO. G&B	893	3,641	3,971	-	563
STUDENT GENERAL	27,306	2,136	22,796	27,020	33,666
SUMMER SCHOOL REG	-	16,200	-	-	16,200
VISUAL & PERF. ARTS ACA.	2,694	-	2,694	-	-
VISUAL ART	3,134	4,831	2,817	-	5,148
Total	\$ 136,537	\$ 795,612	\$ 781,646	\$ -	\$ 150,503

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
Adult General	\$ 370	\$ 1,912	\$ 1,269	\$ -	\$ 1,013
Adult Hospitality	1	-	-	-	1
At Risk	470	4,432	3,570	-	1,332
Classroom Funds For Field	302	295	300	-	297
EC: Men of Quality	341	70	200	-	211
Student Activity	2,515	1,078	295	-	3,298
Student General	2,523	-	895	-	1,628
Total	<u>\$ 6,522</u>	<u>\$ 7,787</u>	<u>\$ 6,529</u>	<u>\$ -</u>	<u>\$ 7,780</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

James Graham Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
1ST GRADE A	\$ 66	\$ 37	\$ -	\$ (37)	\$ 66
1ST GRADE B	66	127	-	(127)	66
2ND GRADE B	36	-	-	-	36
4TH GRADE	263	-	-	-	263
5TH GRADE	598	-	-	-	598
6TH GRADE	197	960	980	-	177
7TH GRADE	1,015	-	-	-	1,015
8TH GRADE	961	520	898	-	583
ADULT GENERAL	292	2,595	2,758	6	135
ADULT HOSPITALITY	653	601	441	(6)	807
ADVANCE PHYS ED/WEIGHTLIF AP	- 13,435	2,720 7,967	2,250 9,824	(270)	200 11,578
ART RM 201	5	2,650	2,655	-	-
ART RM 317	40	2,600	2,600	-	40
AT RISK	-	9,144	7,644	(767)	733
ATHLETICS	12,182	36,984	32,557	4,876	21,485
ATHLETICS: ES	-	-	-	1,764	1,764
BAND	1,098	6,616	5,153	402	2,963
CHANGE FUND	-	900	900	-	-
CHOIR	803	-	-	(803)	-
CLASS OF 2024 ASSESSMENTS	10	-	-	(10)	-
CLASS OF 2025 ASSESSMENTS	2,200	3,150	2,900	(1,575)	875
CLASS OF 2026 ASSESSMENTS	1,850	3,430	50	(1,855)	3,375
CLASS OF 2027 ASSESSMENTS	2,500	2,250	-	-	4,750
CLASS OF 2028 DUES ASSESS	-	2,700	-	(200)	2,500
CONCESSIONS	10,565	7,572	7,294	(5,000)	5,843
CREATIVE WRITING	-	540	540	-	-
DIGITAL LITERACY	-	1,930	1,930	-	-
DRAMA/THEATRE	2,930	4,392	2,770	-	4,552
EC LANGUAGE: SIGN LANGUAG	-	287	-	-	287
EC: ASIAN STUDENT ASSOCIA	247	630	226	-	651
EC: BETA CLUB ES	692	-	-	-	692
EC: BETA CLUB HS	51	450	446	-	55
EC: BLACK STUDENT UNION	465	-	358	-	107
EC: ENVIRONMENTAL CLUB	213	-	41	-	172
EC: JUNIOR BETA CLUB MS	937	24	-	-	961
EC: JUSTICE NOW	50	2,180	550	-	1,680
EC: KUNA HS	262	-	-	(262)	-
EC: KUNA MS	552	-	-	(552)	-
EC: KYA MS	469	-	-	(469)	-
EC: NATIONAL ART HONOR SO	402	-	402	-	-
EC: NHS	376	-	-	-	376
EC: PEP CLUB	5,867	2,590	3,345	-	5,112
EC: QUICK RECALL ES	175	200	-	-	375

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

James Graham Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
EC: QUICK RECALL HS	423	5,539	4,109	125	1,978
EC: QUICK RECALL MS	5	919	450	-	474
EC: ROBOTICS CLUB	1,419	2,050	3,200	-	269
EC: SCIENCE FAIR CLUB	600	250	-	-	850
EC: SCIENCE OLYMPIAD TEAM	406	2,125	1,424	-	1,107
EC: TEENS TEACH TECH	-	500	500	-	-
EC: THE Y CLUB	-	8,391	2,217	1,283	7,457
FIELD TRIP	810	14,942	15,076	1,202	1,878
JOURNALISM	453	60	60	-	453
JUNIOR/SENIOR CLASS	11,137	1,520	6,949	3,640	9,348
KINDERGARTEN 1	31	-	-	57	88
KINDERGARTEN 2	144	-	-	(57)	87
LIBRARY	100	7,689	7,643	-	146
OPERATIONAL	-	2,829	2,829	-	-
ORCHESTRA	6,956	33,338	34,970	402	5,726
PIRATE 1:1 DEVICES	10	3,940	3,930	40	60
PSAT/NMSQT	307	305	-	-	612
SCHOOL FEES ES	20	2,961	2,981	-	-
SCHOOL FEES HS	-	4,890	4,890	-	-
SCHOOL FEES MS	-	1,981	1,981	-	-
SCIENCE FEE	-	2,849	2,849	-	-
SCIENCE RM 328	-	1,500	1,500	-	-
SOPHOMORE BIOLOGY TRIP	4,318	18,866	11,260	705	12,629
SPORTS: ARCHERY	1,743	2,133	1,980	-	1,896
SPORTS: BASEBALL	1,358	1,157	1,592	-	923
SPORTS: BASKETBALL ES	2,943	-	2,522	(421)	-
SPORTS: BASKETBALL HS BOY	7,427	397	4,067	(750)	3,007
SPORTS: BASKETBALL HS GIR	4,900	1,737	4,371	(1,250)	1,016
SPORTS: BASKETBALL MS BOY	-	-	-	1,403	1,403
SPORTS: BASKETBALL MS GIR	-	-	-	1,403	1,403
SPORTS: BOWLING	192	1,725	1,681	-	236
SPORTS: CHEER HS	589	2,978	2,942	-	625
SPORTS: CROSS COUNTRY	3,872	1,725	3,668	-	1,929
SPORTS: SOCCER ES	-	1,935	592	(1,343)	-
SPORTS: SOCCER HS BOYS	579	3,150	3,120	-	609
SPORTS: SOCCER HS GIRLS	1,274	1,984	3,951	2,000	1,307
SPORTS: SOCCER MS	707	3,410	1,310	(2,807)	-
SPORTS: SOFTBALL	764	726	357	-	1,133
SPORTS: SWIMMING	2,061	4,116	4,570	100	1,707
SPORTS: SWIMMING MS	-	100	-	(100)	-
SPORTS: TENNIS	2,040	1,469	2,715	-	794
SPORTS: VOLLEYBALL HS	6,052	2,210	7,093	1,480	2,649

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

James Graham Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
SPORTS: VOLLEYBALL MS	-	1,875	300	(1,480)	95
SPORTS:TRACK	249	2,521	1,741	-	1,029
STUDENT GENERAL	15,171	3,229	15,578	(36)	2,786
TECHNOLOGY	-	780	740	(40)	-
TREMONT FRESHMAN RETREAT	705	-	-	(705)	-
VENDING ATH. PEPSI	4,917	2,158	1,850	34	5,259
YEARBOOK	3,207	7,313	105	-	10,415
Total	<u>\$ 150,412</u>	<u>\$ 273,018</u>	<u>\$ 265,175</u>	<u>\$ -</u>	<u>\$ 158,255</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Butler Traditional High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 2,757	\$ 8,671	\$ 6,743	\$ (16)	\$ 4,669
ADULT HOSPITALITY	5,972	-	1,315	-	4,657
AP	470	-	400	-	70
ATHLETICS	22,674	112,925	111,585	5,645	29,659
ATHLETICS-VIDEO BOARD ADS	1,866	-	-	(1,500)	366
BOOKSTORE/SPIRIT WEAR	19,917	72,301	82,366	(5,900)	3,952
CERTIFICATE OF DEPOSIT	(45,000)	-	-	-	(45,000)
CHANGE FUND	-	1,400	1,500	100	-
CHOIR - CLASSROOM	5,053	12,415	13,564	-	3,904
CLASS OF 2024	-	-	545	545	-
CLASS OF 2025	15,500	28,767	48,953	4,686	-
CLASS OF 2026	11,828	8,488	9,678	3,609	14,247
CLASS OF 2027	5,813	3,452	780	4,184	12,669
CLASS OF 2028	-	3,977	750	3,928	7,155
EC: BEAR BUDDIES	546	-	-	-	546
EC: EDUCATORS RISING	-	-	-	320	320
EC: ACADEMIC TEAM	644	-	-	-	644
EC: BETA	11	2,118	928	-	1,201
EC: BLACK STUDENT UNION	3,712	2,400	928	(4,000)	1,184
EC: CHESS	187	-	-	-	187
EC: DRAMA/THEATRE	6,472	2,310	10,121	2,745	1,406
EC: ENTREPRENEURS	-	-	-	292	292
EC: FBLA	1,618	24	373	(320)	949
EC: FCA	149	-	35	-	114
EC: HOSA	2,810	286	517	-	2,579
EC: KUNA	621	19,694	23,815	3,500	-
EC: NATIONAL ART HONORS	198	-	-	-	198
EC: NHS	4,107	1,560	1,794	-	3,873
EC: PEP CLUB	47	-	-	-	47
EC: ROTC	7,442	5,725	5,162	-	8,005
EC: TSA CLUB	2,358	500	91	-	2,767
EC: YEARBOOK	-	14,121	17,342	4,750	1,529
LIBRARY	792	210	702	-	300
MSD - CLASSROOM	400	985	297	(100)	988
ORCHESTRA - CLASSROOM	741	1,752	2,012	-	481
REGIST FEES-ALLIED HEALTH	888	-	888	-	-
REGIST FEES-ENTREPRENEURS	955	400	1,063	(292)	-
REGIST FEES-ROBOTICS/ENGI	721	-	721	-	-
REGISTRATION FEES	-	20,597	440	(20,157)	-
REGISTRATION FEES - ECE	405	-	405	-	-
SERVICE PROJECT FUNDRAISE	-	558	558	-	-
SPORTS: ARCHERY	635	1,806	2,104	60	397
SPORTS: BASEBALL	12,201	8,055	6,307	(5,080)	8,869
SPORTS: BBALL - BOYS	4,547	6,223	6,282	40	4,528

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Butler Traditional High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: BBALL - GIRLS	1,495	4,479	4,121	440	2,293
SPORTS: BBALL - UNIFIED	1,028	-	254	-	774
SPORTS: BOWLING	438	1,408	1,440	(400)	6
SPORTS: CC - BOYS	3,789	228	600	(80)	3,337
SPORTS: CC - GIRLS	4,197	228	884	(60)	3,481
SPORTS: CHEERLEADING	2,355	23,280	25,477	1,440	1,598
SPORTS: DANCE TEAM	450	1,908	1,723	-	635
SPORTS: FIELD HOCKEY	3,809	93	3,600	-	302
SPORTS: FOOTBALL	10,846	5,325	10,862	340	5,649
SPORTS: GOLF-BOYS	126	-	-	-	126
SPORTS: GOLF-GIRLS	202	79	-	-	281
SPORTS: SOCCER - BOYS	1,113	4,171	4,026	400	1,658
SPORTS: SOCCER - GIRLS	3,369	922	1,737	(120)	2,434
SPORTS: SOFTBALL	7,730	156	2,944	-	4,942
SPORTS: SWIMMING	1,009	-	146	(40)	823
SPORTS: TENNIS - BOYS	393	-	-	-	393
SPORTS: TENNIS - GIRLS	1,313	-	521	-	792
SPORTS: TRACK BOYS	1,681	1,416	1,690	(40)	1,367
SPORTS: TRACK GIRLS	2,003	686	1,213	(60)	1,416
SPORTS: VOLLEYBALL	2,229	3,132	3,429	250	2,182
SPORTS: WRESTLING-BOYS	645	-	440	800	1,005
SPORTS: WRESTLING-GIRLS	886	2,175	3,199	620	482
SPORTS: ESPORTS	428	617	275	-	770
STUDENT ACTIVITY	-	-	1,467	2,500	1,033
STUDENT GENERAL	422	38,337	32,999	(3,029)	2,731
Total	\$ 152,013	\$ 430,360	\$ 464,111	\$ -	\$ 118,262

See Independent Auditor's Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Central High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 362	\$ 30	\$ 392	\$ -	\$ -
ADULT HOSPITALITY	231	3,439	3,663	-	7
AT RISK	-	34,272	-	(34,272)	-
ATHLETICS	974	16,819	18,574	3,456	2,675
ATHLETICS - TICKET SALES	-	82,781	51,319	(16,040)	15,422
CHANGE FUND	-	2,000	2,000	-	-
CHOIR	-	525	525	-	-
CLASS OF 2024	12,429	1,038	10,487	(2,980)	-
CLASS OF 2025	14,854	41,547	50,428	8,240	14,213
CLASS OF 2026	5,806	20,153	10,179	8,135	23,915
CLASS OF 2027	1,437	5,847	4,749	-	2,535
CLASS OF 2028	-	4,125	480	-	3,645
CONCESSIONS	-	23,608	11,629	-	11,979
EC: ARCHERY	703	-	-	(703)	-
EC: ASA	537	1,254	1,647	-	144
EC: ASIAN STUDENT UNION	21	840	555	-	306
EC: BOOK CLUB	-	70	70	-	-
EC: BSU	406	20	-	-	426
EC: DECA	-	1,264	210	-	1,054
EC: EDUCATION RISING	465	1,500	1,650	-	315
EC: GENEALOGY	398	-	398	-	-
EC: GOSPEL CHOIR	-	400	-	-	400
EC: HOSA	2,008	-	670	-	1,338
EC: JR/SR PROM TICKETS	-	16,270	-	(16,270)	-
EC: JUSTICE NOW	-	1,200	211	-	989
EC: LOL	1,237	140	-	(1,377)	-
EC: MARCHING BAND	231	50,717	46,845	150	4,253
EC: MR & MRS CENTRAL	-	-	-	1,980	1,980
EC: MSA	1,227	50	-	-	1,277
EC: NHS	512	600	1,207	95	-
EC: NJROTC	11	500	-	-	511
EC: ROBOTICS	1,757	-	663	-	1,094
EC: THE HIVE STORE	-	4,257	4,707	450	-
EC: THEATRE	556	1,412	1,183	-	785
EC: YOUTH 4 NEURO	-	50	-	-	50
FIELD TRIP	-	5,133	2,952	319	2,500
LOST TEXTBOOKS	-	118	118	-	-
MONTESSORI	2,000	22,040	18,777	-	5,263
MSD	312	-	-	-	312
REGISTRATION FEES	70	14,110	14,180	-	-
SOCIAL STUDIES F.T.	613	-	-	(613)	-
SPIRIT WEAR	1,815	2,715	11,445	7,763	848
SPORTS: ARCHERY	-	748	748	-	-
SPORTS: ATHLETIC TRAINER	188	750	1,138	200	-

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Central High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: BASEBALL	624	1,085	480	-	1,229
SPORTS: BASKETBALL - BOYS	-	20,285	15,690	(250)	4,345
SPORTS: BASKETBALL - GIRL	165	762	216	-	711
SPORTS: BOWLING	402	-	-	-	402
SPORTS: CHEERLEADING	3,981	14,573	14,971	(3,583)	-
SPORTS: DANCE	1,880	16,127	15,863	150	2,294
SPORTS: ESPORTS	-	29	-	-	29
SPORTS: FOOTBALL	739	6,756	29,273	21,778	-
SPORTS: GOLF	-	300	239	-	61
SPORTS: SOCCER - BOYS	1,386	1,182	1,260	-	1,308
SPORTS: SOCCER - GIRLS	215	-	-	-	215
SPORTS: SOFTBALL	1	-	1	-	-
SPORTS: STEP TEAM	442	821	758	(450)	55
SPORTS: SWIM	5,406	3,291	1,873	(2,285)	4,539
SPORTS: TENNIS	346	-	-	-	346
SPORTS: TRACK - BOYS	1,427	6,562	6,953	-	1,036
SPORTS: VOLLEYBALL	1,689	3,148	6,862	2,025	-
SPORTS: WRESTLING - BOYS	2,118	2,877	3,483	65	1,577
SPORTS: WRESTLING - GIRLS	-	80	-	65	145
STUDENT GENERAL	30,252	2,271	26,665	23,952	29,810
VET SCIENCE	-	530	530	-	-
YEARBOOK	1,500	2,450	1,600	-	2,350
Total	\$ 103,733	\$ 445,471	\$ 400,516	\$ -	\$ 148,688

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
ADULT GENERAL	\$ 4,965	\$ 1,013	\$ 3,461	\$ -	\$ 2,517
ADULT HOSPITALITY	17	-	-	-	17
AT RISK	-	2,730	2,209	(521)	-
CL / ROOM # 8	-	148	148	-	-
STUDENT GENERAL	29,825	7	185	521	30,168
Total	<u>\$ 34,807</u>	<u>\$ 3,898</u>	<u>\$ 6,003</u>	<u>\$ -</u>	<u>\$ 32,702</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Doss High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 2,891	\$ 4,850	\$ 5,587	\$ 47	\$ 2,201
AT RISK	-	30,888	6,643	(24,245)	-
ATHLETICS	749	38,586	26,521	(6,440)	6,374
BAND	1,490	7,094	6,440	2,400	4,544
CHANGE FUND	-	1,600	1,600	-	-
CHOIR/CHORUS	1,000	-	660	800	1,140
CHROMEBOOK CHARGERS - LOS	75	278	303	-	50
CLASS OF 2025	5,460	15,396	9,578	(11,278)	-
CLASS OF 2026	2,759	1,325	277	11,608	15,415
CLASS OF 2027	2,550	50	-	250	2,850
CLASS OF 2028	-	60	-	330	390
CONCESSIONS	2,359	13,662	6,492	-	9,529
CPR - DISTRICT ATHLETICS	160	-	-	-	160
delete - CLASS 2024	-	30	160	130	-
DRAGON PRIDE - ADULTS	47	-	-	(47)	-
DUAL CREDIT SCIENCE	-	650	-	-	650
EC: EDUCATORS RISING	231	-	180	-	51
EC: TSA	570	-	210	-	360
EC: CHESS	585	1,227	1,438	-	374
EC: DECA	513	2,802	2,900	800	1,215
EC: KUNA	388	-	-	-	388
EC: MEN OF QUALITY	213	-	-	-	213
EC: NAT HONOR SOCIETY	767	329	857	75	314
EC: QUICK RECALL	658	-	405	-	253
FMD COFFEE CART	638	113	-	-	751
GUITAR & PIANO	-	-	-	800	800
ORCHESTRA	1,000	4,192	3,085	-	2,107
REGISTRATION FEES	-	2,181	1,191	(990)	-
SECURITY SERVICES	-	5,000	1,080	-	3,920
SPIRIT WEAR	5,294	2,814	5,833	5,808	8,083
SPORTS: ARCHERY	-	400	400	-	-
SPORTS: BASEBALL	580	1,396	500	(150)	1,326
SPORTS: BASKETBALL - BOY	342	10,975	7,935	(2,400)	982
SPORTS: BASKETBALL - GIR	736	641	955	1,596	2,018
SPORTS: BOWLING	1,443	1,375	1,105	-	1,713
SPORTS: CHEERLEADING	1,071	-	-	(165)	906
SPORTS: CROSS COUNTRY	1,320	2,000	100	(330)	2,890
SPORTS: FOOTBALL	7,347	5,800	10,182	(2,544)	421
SPORTS: GOLF	118	-	-	-	118
SPORTS: LADIES WRESTLING	2,339	-	245	-	2,094
SPORTS: SOCCER - BOYS	34	-	-	-	34
SPORTS: SOFTBALL	565	-	500	(65)	-
SPORTS: STEP TEAM	1,919	381	2,239	1,000	1,061
SPORTS: SWIMMING	81	-	-	(81)	-

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Doss High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: VOLLEYBALL	1,793	410	867	(240)	1,096
SPORTS: WRESTLING - BOYS	4,900	18,520	23,519	5,001	4,902
STUDENT GENERAL	1,090	10	6	18,445	19,539
STUDENT RECOGNITION	1,676	-	-	-	1,676
TESTING (ACT/AP)	1,217	1,395	2,510	-	102
YEARBOOK	713	5,236	600	(115)	5,234
Total	\$ 59,681	\$ 181,666	\$ 133,103	\$ -	\$ 108,244

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 3,373	\$ 5,215	\$ 6,000	\$ -	\$ 2,588
AP	124,592	3,590	83,932	49,400	93,650
AT RISK	-	17,136	17,124	(12)	-
ATHLETICS	149,514	342,003	382,461	3,434	112,490
BOOKSTORE/SPIRIT WEAR	-	7,874	23,570	15,696	-
BUSINESS AND ENTRPRENEUR	402	-	-	-	402
CERTIFICATE OF DEPOSIT	(150,000)	-	-	-	(150,000)
CHANGE FUND	-	3,000	3,000	-	-
CLASS OF 2024	10,929	2,399	10,929	(2,399)	-
CLASS OF 2025	48,606	10,707	73,397	36,361	22,277
CLASS OF 2026	27,950	3,905	22,051	33,079	42,883
CLASS OF 2027	14,070	-	3,922	13,930	24,078
CLASS OF 2028	-	-	-	13,055	13,055
COLLEGE & CAREER FAIR	4,555	1,120	431	-	5,244
EC LANG: FOREIGN LANG EXC	1,082	-	-	-	1,082
EC LANG: FRENCH CLUB	680	165	79	-	766
EC LANG: FRENCH HONOR SOC	575	60	-	-	635
EC LANG: FRENCH SCRABBLE	196	-	-	-	196
EC LANG: LATIN CLUB	122	3,933	3,589	-	466
EC LANG: NATIONAL ENGLISH	502	210	100	-	612
EC LANG: SPANISH - NHS	3,672	305	-	-	3,977
EC LANG: SPANISH CLUB	367	-	-	-	367
EC: ACADEMIC TEAM	120	5,810	4,095	-	1,835
EC: ART AT THE BEACH	4,353	-	102	-	4,251
EC: ART CLUB	573	-	399	-	174
EC: ASSOC FOR COMPUTERS	150	-	-	-	150
EC: BEST BUDDIES	1,211	748	832	-	1,127
EC: BETA	3,855	4,005	4,754	-	3,106
EC: BLACK STUDENT UNION	141	-	-	-	141
EC: BOOK CLUB	104	-	-	-	104
EC: CAMPUS LIFE	18	-	-	-	18
EC: CATERING FACS	860	1,042	71	-	1,831
EC: CHESS	70	-	-	-	70
EC: CRIMSON CRAFTERS	32	-	-	-	32
EC: CRIMSON DAY	12,306	15,710	9,177	(5,000)	13,839
EC: CRIMSON RECORD	546	-	-	-	546
EC: DEAF EDUCATION	422	-	-	-	422
EC: DEBATE/SPEECH	863	272	-	-	1,135
EC: DRAGON BOAT	6	-	-	-	6
EC: DREAMERS STEP TEAM	192	-	-	-	192
EC: ENGINEERING	131	-	118	40	53
EC: ENVIRONMENTAL CLUB	923	-	-	-	923
EC: EXECUTIVE COUNCIL	7,090	3,555	8,568	7,250	9,327
EC: FCA	24	-	-	-	24

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
EC: FCCLA	1,597	-	1,557	-	40
EC: FORENSIC SOCIETY	1	-	-	-	1
EC: FUTURE PHYSICIANS	1,211	12,078	10,825	-	2,464
EC: GAY/STRAIGHT (LGBTQ)	258	-	-	-	258
EC: GIRL UP	386	-	-	(95)	291
EC: IDEA FESTIVAL	7	-	-	-	7
EC: IMPACT	97	-	-	-	97
EC: J & C RETREAT	2,153	-	-	-	2,153
EC: JOURNALISM CLUB	181	-	-	-	181
EC: JUSTICE NOW	-	2,000	-	-	2,000
EC: KEY CLUB	7,840	14,591	9,562	-	12,869
EC: LADIES OF LEADERSHIP	23	-	-	-	23
EC: LAHSO	135	-	-	-	135
EC: LITERARY MAGAZINE	784	-	-	-	784
EC: MST FRESHMAN CAMP	605	-	-	-	605
EC: MST PROGRAM	5,237	-	355	-	4,882
EC: MU ALPHA THETA	3,855	291	314	-	3,832
EC: NATIONAL ARTS HONORS	9,306	4,633	1,080	-	12,859
EC: NHS	14,909	3,250	5,496	(2,025)	10,638
EC: PROJECT GRADUATION	26,513	-	7,750	8,835	27,598
EC: PUBLISHERS	799	-	-	-	799
EC: RANDOM ACTS OF KINDNE	602	-	-	-	602
EC: REFUGEE ASSISTANCE PR	415	-	-	-	415
EC: SCIENCE BOWL	500	-	-	-	500
EC: SCIENCE CLUB - NHS	2,480	-	-	-	2,480
EC: SCIENCE CLUB - OLYMPI	2,256	6,395	7,138	-	1,513
EC: SEW WHAT	3,448	4,402	3,626	5,495	9,719
EC: STUDENT MENTAL HEALTH	104	-	-	-	104
EC: STUDENT SENATE	73	-	-	-	73
EC: SUMMER MEDIA EXPEDITI	884	-	-	-	884
EC: TECH STUD ASSOC	398	10,538	5,936	-	5,000
EC: UNICEF	399	-	-	-	399
EC: WISE	1,034	773	185	(225)	1,397
EC: Y CLUB	627	56,725	56,719	-	633
EC: YEARBOOK	51,716	48,574	66,442	(160)	33,688
EC: YOUNG DEMOCRATS	175	-	43	-	132
EC: YOUNG WRITERS	1,860	-	-	-	1,860
FIELD TRIPS	-	1,674	1,232	12	454
INTEREST	332	4,964	4,962	-	334
MOCK TRIAL	1,524	-	-	-	1,524
PARKING	-	3,660	3,660	-	-
PHILOSOPHY CLUB	-	120	-	-	120

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
PICKLE BALL	71	600	400	-	271
RAISE HEART	-	184	184	-	-
REGISTRATION FEES	276	298,018	121,182	(176,671)	441
STUDENT ID MACHINE	-	1,237	1,237	-	-
STUDENT TECH LEADERSHIP P	-	100	-	-	100
YOUNG EARTH ACTIVIST	1,374	-	-	-	1,374
Total	<u>\$ 421,622</u>	<u>\$ 907,571</u>	<u>\$ 968,586</u>	<u>\$ -</u>	<u>\$ 360,607</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
ADULT GENERAL	\$ 402	\$ 4,363	\$ 1,548	\$ -	\$ 3,217
AP	62,375	11,892	19,695	780	55,352
AT RISK	-	25,920	486	(25,343)	91
ATHLETICS	13,402	217,281	221,836	(1,856)	6,991
CHANGE FUND	-	1,000	1,000	-	-
CHROMEBOOK REPAIR/RESTITU	-	1,635	1,600	-	35
CLASS FEES	6,368	59,487	63,627	(1,443)	785
CLASS OF 2025	28,218	34,606	61,101	(200)	1,523
CLASS OF 2026	203	8,741	3,625	200	5,519
CLASS OF 2027	-	1,726	474	35	1,287
CLASS OF 2028	-	116	80	-	36
EC LANG: WORLD LANG	191	-	-	-	191
EC: BAND	1,022	-	-	-	1,022
EC: BEST BUDDIES	171	-	108	-	63
EC: BSU	24	362	247	-	139
EC: CANCER KIDS FIRST	49	-	-	-	49
EC: CHOIR	4,729	8,930	7,943	-	5,716
EC: CREATIVE WRITING	59	-	-	-	59
EC: DRAMA/THEATRE	-	957	227	-	730
EC: EDUCATORS	1,761	-	-	-	1,761
EC: FBLA/COFFEE SHOP	2,461	1,540	2,063	134	2,072
EC: FCCLA	519	-	519	-	-
EC: GUITAR	1,963	227	200	-	1,990
EC: KUNA/KYA	978	23,503	21,448	-	3,033
EC: LEAF CLUB	208	-	-	-	208
EC: MATH	-	840	581	-	259
EC: NAT JAPANESE HON SOC	94	712	806	-	-
EC: NHS	3,634	2,100	385	-	5,349
EC: S ASIAN/INDIAN STUDEN	435	672	-	-	1,107
EC: SCIENCE CLUB	212	-	-	-	212
EC: SPIRIT CLUB	414	-	194	-	220
EC: STLP	1,078	-	-	-	1,078
EC: TSA	817	220	734	-	303
EC: YEARBOOK	54,533	7,862	7,265	70	55,200
FOOTBALL - GIRLS FLAG	-	12,070	10,957	2,109	3,222
HSB - SBE - FUNDRAISER	8	541	276	90	363
LIBRARY	899	392	807	(70)	414
MARCHING BAND	2,500	23,542	25,431	240	851
MSD - SBE- FUNDRAISER	140	1,072	300	(150)	762
ORCHESTRA	342	189	415	-	116
PARKING	40	6,367	6,348	-	59
PSAT	1,458	2,037	1,330	-	2,165
SERVICE PROJECT FR - HOLI	13,862	26,440	23,772	60	16,590
SPORTS: UNIFIED	699	685	518	-	866
STUDENT GENERAL	77,515	505	38,093	25,344	65,271
Total	<u>\$ 283,783</u>	<u>\$ 488,532</u>	<u>\$ 526,039</u>	<u>\$ -</u>	<u>\$ 246,276</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Fairdale High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 1,575	\$ 8,255	\$ 8,106	\$ -	\$ 1,724
AP	468	-	-	-	468
AT RISK	-	34,992	-	(34,992)	-
ATHLETICS	36,170	155,323	92,930	(40,289)	58,274
CERTIFICIATE OF DEPOSITS	(80,000)	-	-	-	(80,000)
CHANGE FUND	-	4,000	4,000	-	-
CLASS OF 2025	4,376	11,536	13,514	-	2,398
CLASS OF 2026	2,248	3,195	665	-	4,778
CLASS OF 2027	689	1,580	340	-	1,929
CLASS OF 2028	-	2,999	1,350	-	1,649
EC TSA TECH STUDENT ASSOC	842	-	280	-	562
EC: ART	172	-	-	-	172
EC: BAND	-	5,155	4,665	-	490
EC: BETA	2,559	2,275	2,321	-	2,513
EC: CHOIR/CHORUS	-	2,145	1,550	-	595
EC: GSA	149	-	-	-	149
EC: JR/SR PROM	12,859	25,730	20,496	-	18,093
EC: NATIONAL HONOR SOCIET	1,109	540	167	-	1,482
EC: ORCHESTRA	69	-	-	-	69
EC: PEP CLUB	916	-	-	-	916
EC: STUDENT COUNCIL	3,301	-	-	-	3,301
EC: YEARBOOK	16,389	8,435	7,020	-	17,804
EC:MINDFULNESS	-	60	60	-	-
FEE-ART	10	-	-	2,040	2,050
FEE-BAND	424	-	-	3,000	3,424
FEE-CHORUS	-	-	-	640	640
FEE-CYBER ENGINEERING	980	-	-	1,230	2,210
FEE-DIESEL	1,623	500	245	1,480	3,358
FEE-FIRE SCIENCE & EMT	1,386	-	90	915	2,211
FEE-HVY HWY	327	590	(790)	3,000	4,707
FEE-LAW ENFORCEMENT	891	-	150	3,000	3,741
FEE-NURSING/PCT	3,081	-	1,157	5,000	6,924
FEE-ORCHESTRA	-	-	-	2,500	2,500
FEE-SCIENCE	2,700	-	-	2,750	5,450
FEE-TEACHING & LEARNING	570	-	-	480	1,050
FR DIESEL TECH	480	607	-	-	1,087
FR HEAVY EQUIPMENT	480	-	-	-	480
FR: BAND	1,742	515	1,044	-	1,213
FR: CHORUS	1,933	4,599	6,257	-	275
FR: EDUCATORS RISING	755	-	-	-	755
FR: FHS LEADERSHIP	500	-	-	-	500
FR: FMD	106	-	106	-	-
FR: ORCHESTRA	565	79	-	-	644
FR-CYBER	755	-	-	-	755

Continued

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Fairdale High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
LIBRARY	868	110	-	-	978
LOST TEXTBOOKS	-	2,000	-	-	2,000
MULTI-CULTURAL FESTIVAL	1,000	-	-	-	1,000
PSAT	170	162	-	-	332
SCHOLARSHIPS	2,826	1,000	1,125	-	2,701
SPORTS: ARCHERY	891	-	721	-	170
SPORTS: BASEBALL	1,655	-	1,721	300	234
SPORTS: BASKETBALL - BOY	1,913	15,746	10,562	-	7,097
SPORTS: BASKETBALL - GIR	119	-	594	475	-
SPORTS: BOWLING	7	-	-	-	7
SPORTS: CROSS COUNTRY	505	-	481	50	74
SPORTS: DANCE TEAM	310	-	-	-	310
SPORTS: FOOTBALL	1,808	-	164	-	1,644
SPORTS: GOLF-GIRLS	131	-	-	-	131
SPORTS: KING OF BLUEGRAS	54,142	-	27,888	38,464	64,718
SPORTS: SOCCER - BOYS	124	1,510	216	-	1,418
SPORTS: SOCCER - GIRL	1,158	820	1,446	75	607
SPORTS: SOFTBALL	861	-	639	300	522
SPORTS: SWIMMING	46	-	-	-	46
SPORTS: TENNIS	503	-	210	-	293
SPORTS: WRESTLING - BOYS	3,747	6,046	6,465	575	3,903
SPORTS: ATHLETIC BANQUET	106	3,900	4,006	-	-
SPORTS: CHEERLEADING	417	2,532	2,320	-	629
SPORTS: GOLF	340	100	-	-	440
SPORTS: KOB FOOTBALL BOWL	4,469	-	70	-	4,399
SPORTS: KOB SOCCER CUP	1,589	-	-	-	1,589
SPORTS: STATE TOURNAMENT	211	-	-	-	211
SPORTS: TRACK	1,790	1,251	1,592	50	1,499
STUDENT ACTIVITY	92,193	8,909	26,887	8,957	83,172
Total	\$ 197,098	\$ 317,196	\$ 252,830	\$ -	\$ 261,464

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Fern Creek High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 6,688	\$ 4,571	\$ 292	\$ -	\$ 10,967
AP EXAMS	-	3,260	214	-	3,046
AT RISK	-	40,212	10,050	(30,162)	-
ATHLETICS	22,245	97,951	80,625	(11,509)	28,062
BOOKSTORE/SPIRIT WEAR	4,000	6,952	7,172	-	3,780
CHANGE FUND	-	1,000	1,000	-	-
CLASS OF 2024	12,524	260	1,840	(10,944)	-
CLASS OF 2025	4,213	33,169	30,870	(6,512)	-
CLASS OF 2026	1,104	8,673	6,014	17,456	21,219
CLASS OF 2027	-	1,142	-	-	1,142
CLASS OF 2028	-	309	-	-	309
EC: FBLA	280	350	630	-	-
EC: FCCLA	737	420	1,560	1,800	1,397
EC: BAND	295	2,175	1,535	40	975
EC: BETA	3,143	880	752	-	3,271
EC: BLACK STUDENT UNION	16	-	-	-	16
EC: CHOIR/CHORUS	790	2,990	2,620	500	1,660
EC: COMPUTER SCIENCE CLUB	179	110	3	-	286
EC: CREEK CRAZIES	2,942	350	350	-	2,942
EC: CULINARY CLUB	1,036	-	-	-	1,036
EC: DRAMA/THEATRE	5,656	5,525	2,714	-	8,467
EC: EDUCATORS RISING	280	-	-	-	280
EC: IVY PLUS CLUB	17,245	-	-	-	17,245
EC: MEN OF QUALITY	105	-	-	-	105
EC: NHS	2,876	910	541	-	3,245
EC: ORCHESTRA	185	157	153	-	189
EC: ROTC	798	11,999	12,522	-	275
EC: SKILLS USA	-	-	2,900	2,900	-
EC: YEARBOOK	2,433	5,221	5,998	-	1,656
LIBRARY	-	97	97	-	-
PARKING	-	560	560	-	-
REGISTRATION FEES	-	15,841	14,667	-	1,174
SERVICE PROJECT FUNDRAISE	220	37	37	-	220
SPORTS: FOOTBALL	74	-	62	-	12
SPORTS: ARCHERY	421	3,102	3,684	2,830	2,669
SPORTS: BASEBALL	7,237	17,981	23,583	500	2,135
SPORTS: BASKETBALL-BOYS	1,914	4,018	7,932	2,000	-
SPORTS: BASKETBALL-GIRLS	833	2,126	2,391	-	568
SPORTS: BOWLING	1,950	1,986	3,934	-	2
SPORTS: CHEERLEADING	5,750	2,224	5,426	-	2,548
SPORTS: CROSS COUNTRY	1,780	-	58	-	1,722
SPORTS: SOCCER- BOYS	7,938	-	5,859	-	2,079
SPORTS: SOCCER- GIRLS	900	812	800	-	912
SPORTS: SOFTBALL	5,275	4,840	10,115	-	-

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Fern Creek High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
SPORTS: SWIMMING	4,741	5,777	7,031	(475)	3,012
SPORTS: TENNIS	383	-	-	-	383
SPORTS: TRACK AND FIELD	-	5,811	5,283	-	528
SPORTS: VOLLEYBALL	3,705	6,261	5,210	84	4,840
SPORTS: VOLLEYBALL - BOYS	300	2,578	2,082	-	796
SPORTS: WRESTLING	3,911	5,260	10,190	1,370	351
STUDENT GENERAL	57,410	1,253	33,860	30,122	54,925
Total	<u>\$ 194,512</u>	<u>\$ 309,150</u>	<u>\$ 313,216</u>	<u>\$ -</u>	<u>\$ 190,446</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Iroquois High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 5,428	\$ 5,081	\$ 7,790	\$ -	\$ 2,719
AP	598	150	540	-	208
AT RISK	34,200	35,748	650	(69,298)	-
ATHLETICS	14,376	42,990	56,920	3,893	4,339
BUILD ACADEMY	-	-	686	3,000	2,314
CHANGE FUND	-	-	1,000	1,000	-
CHOIR/CHORUS - CLASSROOM	2,399	-	-	-	2,399
CL - FAMILY CAREER COM	248	-	-	-	248
CLASS OF 2022	193	-	-	(193)	-
CLASS OF 2023	868	-	-	(868)	-
CLASS OF 2024	5,437	-	-	(5,437)	-
CLASS OF 2025	31	9,755	6,780	(3,006)	-
CLASS OF 2026-SENIORS	-	260	-	9,711	9,971
CLASS OF 2027-FRESHMAN	159	170	-	193	522
CONCESSIONS	12,647	10,176	9,012	(9,700)	4,111
CREATE ACADEMY	904	-	1,283	2,096	1,717
CULINARY ARTS	187	-	-	-	187
EC: BLACK STUDENT UNION	26	-	-	-	26
EC: FBLA	1,932	3,396	2,691	-	2,637
EC: HIS LEADERSHIP COLLAB	989	-	-	-	989
EC: IROQUOIS BELIEVES	3	-	-	-	3
EC: NHS	46	-	-	-	46
EC: YEARBOOK	2,490	2,375	6,977	2,497	385
ENGLISH	213	-	-	-	213
FRESHMAN ACADEMY	322	-	2,124	2,678	876
HUMAN SERV ACADEMY	400	-	1,018	2,600	1,982
INSTRUMENTAL BAND	1,815	-	-	-	1,815
LIBRARY	-	88	-	-	88
MASONRY	42	-	-	-	42
MD/ECE	666	268	500	-	434
ORCHESTRA	5	-	-	-	5
SP: BASEBALL	386	961	-	-	1,347
SP: BASKETBALL - BOY	10,012	5,047	12,552	3,525	6,032
SP: BASKETBALL - GIR	125	2,072	1,837	-	360
SP: CHEERLEADING	-	2,416	330	-	2,086
SP: CROSS COUNTRY	216	-	-	-	216
SP: DANCE TEAM	92	-	-	-	92
SP: FOOTBALL	2,986	683	2,799	683	1,553
SP: SOCCER	87	-	-	-	87
SP: SOCCER - GIRL	718	-	104	200	814
SP: SOFTBALL	1,373	-	-	-	1,373
SP: STEP TEAM	366	-	-	-	366
SP: TENNIS	28	-	-	-	28
SP: GOLF	1,000	-	-	-	1,000

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Iroquois High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: TRACK	591	1,305	-	-	1,896
SPORTS: VOLLEYBALL	400	-	-	-	400
SPORTS: WRESTLING	372	170	-	-	542
STUDENT GENERAL	47,875	364	3,405	56,426	101,260
STUDENT ID'S	-	9	-	-	9
V.I.C.A. (SKILLS USA)	1,055	-	-	-	1,055
	<u>\$ 154,306</u>	<u>\$ 123,484</u>	<u>\$ 118,998</u>	<u>\$ -</u>	<u>\$ 158,792</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Jeffersontown High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 5,122	\$ 3,740	\$ 903	\$ -	\$ 7,959
ADULT HOSPITALITY	2,231	62	2,573	1,166	886
AT RISK	-	28,008	805	(27,203)	-
ATHLETICS	11,118	53,836	54,489	7,708	18,173
ATHLETICS SECURITY ALLOCA	-	4,100	4,080	(20)	-
BUSINESS	-	15	15	-	-
BUSINESS ACADEMY	781	-	781	-	-
CAD	-	1,200	80	-	1,120
CERTIFICATE OF DEPOSIT	(65,070)	-	-	-	(65,070)
CHANGE FUND	-	1,200	1,200	-	-
COFFEE CART - ECE	734	633	588	300	1,079
CONCESSIONS - ATHLETICS	164	8,890	7,151	-	1,903
EC: BETA	7	1,505	1,512	-	-
EC: CHOIR/CHORUS	1,103	5,909	5,155	-	1,857
EC: DEBATE/SPEECH	452	-	-	-	452
EC: DRAMA/THEATRE	545	2,908	1,176	-	2,277
EC: FBLA	149	-	140	-	9
EC: FCA	305	-	-	-	305
EC: FRENCH CLUB	344	-	-	-	344
EC: HOSA	125	92	-	-	217
EC: NHS	597	421	580	-	438
EC: ORCHESTRA	349	3,604	3,710	(100)	143
EC: PEP CLUB	637	-	-	-	637
EC: PRIDE CLUB	77	-	-	-	77
EC: YEARBOOK	1,511	2,104	2,799	885	1,701
FRESHMAN CLASS	-	115	-	(115)	-
HEALTH ACADEMY	20	-	20	-	-
HEALTH-PE	-	30	30	-	-
JROTC	-	10	10	-	-
JUNIOR CLASS	300	1,586	1,914	398	370
LIBRARY	-	71	71	-	-
PARKING	-	120	120	-	-
REACH & TEACH CONCERT	2,737	-	-	-	2,737
REGION 4 - ARCHERY TOURNE	4	-	-	(4)	-
REGISTRATION FEES	-	10,675	7,385	(3,290)	-
SCIENCE	-	40	40	-	-
SENIOR CLASS	4,947	26,967	27,943	1,817	5,788
SKILLS USA/VICA	205	-	-	-	205
SOPHOMORE CLASS	-	40	-	405	445
SPORTS: ARCHERY	11,253	12,988	8,221	4	16,024
SPORTS: BASEBALL	1,959	1,038	1,469	-	1,528
SPORTS: BASKETBALL - BOY	2,182	9,487	7,977	(2,370)	1,322
SPORTS: BASKETBALL - GIR	-	3,221	618	-	2,603

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Jeffersontown High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: BOWLING	2,252	3,648	4,925	-	975
SPORTS: BOYS SOCCER	1,615	4,488	5,632	484	955
SPORTS: CHEERLEADING	718	3,249	3,516	-	451
SPORTS: CROSS COUNTRY	1,111	906	1,646	-	371
SPORTS: DANCE TEAM	145	-	-	-	145
SPORTS: FOOTBALL	8,612	17,754	17,336	(5,391)	3,639
SPORTS: SOFTBALL	2,706	3,213	3,877	-	2,042
SPORTS: TENNIS	1,107	2,166	1,011	-	2,262
SPORTS: TRACK	1,042	-	700	-	342
SPORTS: VOLLEYBALL	2,771	12,715	8,783	(1,112)	5,591
STUDENT GENERAL	43,034	8,989	21,660	26,038	56,401
TRAINER FEES	-	1,310	1,710	400	-
WRESTLING	957	3,844	3,489	-	1,312
Total	\$ 50,958	\$ 246,897	\$ 217,840	\$ -	\$ 80,015

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Liberty High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
ADULT GENERAL	\$ 2,093	\$ 1,654	\$ 2,999	\$ -	\$ 748
CLASS	1,696	3,612	1,790	-	3,518
FIELD TRIPS	1,488	2,000	71	(3,417)	-
JUSTICE NOW	500	-	-	-	500
LIBRARY READING CLUB	32	-	-	-	32
STUDENT ACTIVITY	2,688	2,041	400	(98)	4,231
STUDENT GENERAL	1,834	3,770	5,801	3,515	3,318
Total	<u>\$ 10,331</u>	<u>\$ 13,077</u>	<u>\$ 11,061</u>	<u>\$ -</u>	<u>\$ 12,347</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Louisville Male High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 3,996	\$ 4,658	\$ 2,442	\$ -	\$ 6,212
ADULT HOSPITALITY	149	80	100	-	129
AP TESTING	10,766	17,382	16,450	-	11,698
AT RISK	-	31,752	2,340	(29,412)	-
ATHLETICS	55,725	93,329	170,407	83,529	62,176
ATHLETICS - TICKET SALES	5,678	89,374	21,523	(73,529)	-
CAMPUS STORE	2,181	167,286	112,422	(10,000)	47,045
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	-	6,300	6,300	-	-
CHROMEBOOK REPAIRS	173	528	413	(269)	19
CL: CHORUS	9,670	13,884	16,520	-	7,034
CL: THEATRE ARTS	55	-	-	-	55
CL: YEARBOOK	13,163	5,561	35,045	25,110	8,789
CLASS OF 2020	6,800	-	-	-	6,800
CLASS OF 2021	7,962	-	-	-	7,962
CLASS OF 2023	2,891	-	2,891	-	-
CLASS OF 2024	10,124	-	2,547	-	7,577
CLASS OF 2025	28,484	21,106	40,811	-	8,779
CLASS OF 2026	27,636	25,786	33,547	4,122	23,997
CLASS OF 2027	9,613	9,341	6,115	-	12,839
CLASS OF 2028	-	8,480	409	-	8,071
DUNGEONS AND DAWGS	2	-	-	-	2
EC LANG: FRENCH CLUB	512	-	-	-	512
EC LANG: FRENCH HONOR SOC	1,069	-	-	-	1,069
EC LANG: LATIN CLUB	396	-	-	(396)	-
EC LANG: SPANISH CLUB	4	-	-	(4)	-
EC: AP SEMINAR	5	377	376	-	6
EC: ART	60	-	-	-	60
EC: BETA	1,981	920	2,181	-	720
EC: BLACK STUDENT UNION	861	1,415	2,019	-	257
EC: DIVERSITY DAWGS	196	-	-	-	196
EC: EDUCATORS/FUTURE ED.	405	-	-	-	405
EC: ENVIRONMENTAL/A.P.E.S	8,880	525	298	-	9,107
EC: FBLA	1,072	29,765	42,252	14,795	3,380
EC: FUTURE PHYSICIANS	616	-	-	-	616
EC: GAY/STRAIGHT (LGBTQ)	230	-	-	-	230

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Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Louisville Male High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
EC: HOBY CLUB	852	-	-	-	852
EC: HOSA	-	3,100	1,100	-	2,000
EC: KUNA	1,110	-	-	-	1,110
EC: MSD CLASS	334	-	334	-	-
EC: MSD/B. MILLER'S CLASS	-	-	-	295	295
EC: NHS	364	1,140	385	-	1,119
EC: PING PONG CLUB	20	-	-	-	20
EC: PURPLE REIGN	1,330	1,050	400	-	1,980
EC: QUICK RECALL	4,681	-	375	-	4,306
EC: STLP	99	-	-	-	99
EC: STUDENT SENATE	17,104	820	6,718	6,000	17,206
FR: WINTER WONDERLAND	6,163	15,438	75	(18,013)	3,513
FT - ENGLISH	321	-	-	-	321
ID'S	10	122	132	-	-
IN/OUT-MAIL DEPOSITS	-	7,500	1,500	(4,500)	1,500
NASA TECH RISE	1,500	-	-	-	1,500
PARKING	-	6,600	860	(5,740)	-
PHOTOGRAPHY	-	6,983	4,065	(2,918)	-
PRINTING	-	37	37	-	-
REGISTRATION FEES	-	174,448	155,405	(19,043)	-
SERV.PROJ.F.R./RAISE GOLD	6,929	7,728	8,705	-	5,952
SPECIAL FRIENDS	1,151	-	-	-	1,151
SPORTS: ARCHERY	1,209	2,755	3,159	-	805
SPORTS: BASEBALL	1,229	15,607	16,621	-	215
SPORTS: BASKETBALL - BOY	6,122	7,964	21,426	18,013	10,673
SPORTS: BASKETBALL - GIR	1,574	4,650	4,423	-	1,801
SPORTS: CHEERLEADING	963	16,478	17,324	-	117
SPORTS: CROSS COUNTRY	481	4,573	5,054	-	-
SPORTS: DANCE TEAM	1,635	29,230	29,633	-	1,232
SPORTS: FIELD HOCKEY	3,168	14,212	15,754	-	1,626
SPORTS: FOOTBALL	-	23,924	23,673	-	251
SPORTS: GOLF-BOYS	8,496	380	3,851	-	5,025
SPORTS: GOLF-GIRLS	18	-	-	-	18
SPORTS: LACROSSE-BOYS	2,825	3,902	2,231	-	4,496
SPORTS: LACROSSE-GIRLS	1,314	257	-	-	1,571
SPORTS: SOCCER - BOYS	1,960	5,877	5,453	-	2,384
SPORTS: SOCCER - GIRLS	600	4,598	2,248	-	2,950
SPORTS: SOFTBALL	22,030	6,503	27,660	-	873
SPORTS: SWIMMING	1,883	6,681	8,364	-	200
SPORTS: TENNIS	3,588	1,535	2,278	-	2,845
SPORTS: TRACK	1,007	14,266	12,964	-	2,309
SPORTS: VOLLEYBALL	2,456	15,155	17,257	-	354
SPORTS: WRESTLING - BOYS	3,097	10,890	13,464	-	523

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Louisville Male High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: MALE INVITATIONAL	4,870	12,478	7,616	-	9,732
SPORTS: POWDER PUFF FB	2,726	810	1,254	-	2,282
SPORTS: STEP TEAM	219	6,035	4,910	-	1,344
STUDENT GENERAL	82,847	3,069	64,154	12,100	33,862
TECHNOLOGY	140	120	120	(140)	-
TRANSITION PLANNING	411	-	-	-	411
Total	\$ 313,191	\$ 964,764	\$ 1,008,390	\$ -	\$ 269,565

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Minor Daniels Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
ADULT GENERAL	\$ 374	\$ 2,196	\$ 1,489	\$ -	\$ 1,081
AT RISK	10,122	7,265	11,586	(5,801)	-
STUDENT GENERAL	31	5,000	475	5,801	10,357
Total	<u>\$ 10,527</u>	<u>\$ 14,461</u>	<u>\$ 13,550</u>	<u>\$ -</u>	<u>\$ 11,438</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Marion C. Moore School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 1,360	\$ 7,237	\$ 3,842	\$ (2,150)	\$ 2,605
ADULT HOSPITALITY	14	-	-	-	14
ADVANCED MATH	8	-	-	-	8
AP	85	-	-	-	85
AT RISK	-	55,368	2,270	(53,098)	-
ATHLETIC FEE	-	96	96	-	-
ATHLETICS: HS	50	24,597	34,451	11,477	1,673
ATHLETICS: MS	-	305	8,924	8,619	-
ATHLETICS:HS TICKET SALES	555	38,086	34,290	(2,483)	1,868
ATHLETICS:MS FOOTBALL	-	190	840	1,551	901
ATHLETICS:MS TICKET SALES	-	8,853	1,025	(6,871)	957
BAND HS	-	10,233	6,992	114	3,355
BAND MS	-	7,357	5,399	1,621	3,579
BECOMING	153	-	100	-	53
BETA CLUB HS	-	1,283	946	-	337
BETA CLUB MS	27	1,829	653	-	1,203
CHANGE FUND	-	4,100	4,100	-	-
CLASS OF 2025	-	26,208	13,842	(12,294)	72
CLASS OF 2026	-	874	-	7,556	8,430
CLASS OF 2027	-	409	-	225	634
CLASS OF 2028	-	442	-	49	491
CONCESSIONS	270	32,213	15,704	(14,423)	2,356
CROCHET CLUB	-	80	-	-	80
EC LANG: ENGLISH JCPS DIS	7,503	-	-	-	7,503
EC LANG: SPANISH CLUB	71	-	-	-	71
EC: ACADEMIC TEAM	6	-	569	1,000	437
EC: ASIA CLUB	513	-	-	-	513
EC: BAND	229	150	-	(379)	-
EC: BLACK STUDENT UNION	131	656	639	-	148
EC: CHOIR/CHORUS	313	60	255	500	618
EC: CHOIR/CHORUS - A CAPP	99	-	-	-	99
EC: COOKING	7,661	14,558	12,774	2,280	11,725
EC: DRAMA/THEATRE	589	-	-	-	589
EC: ENVIRONMENTAL CLUB	107	-	-	-	107
EC: JUSTICE NOW	500	500	-	-	1,000
EC: MOORE WELLNESS CLUB	309	-	376	346	279
EC: NHS	68	-	-	-	68
EC: NJHS	174	-	-	-	174
EC: ROBOTICS CLUB	12	-	-	-	12
EC: STUDENT COUNCIL	20	-	-	-	20
EC: YEARBOOK	1,891	885	-	-	2,776
EC:FITNESS CLUB	116	-	-	-	116
EC:FUN WITH FRIENDS	97	-	-	-	97
EC:KNOWMOORE	87	-	-	-	87

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Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Marion C. Moore School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
EC:MOORE AMBASSADORS	558	-	-	-	558
EC:MSYOUNGWOMENOFEXCELLE	14	-	-	-	14
EC:MULTIPLE DISABLED CLAS	105	-	-	-	105
EC:SPORTS MEDICINE CLUB	530	-	-	-	530
EDUCATORS RISING	514	-	315	-	199
GARRETT SANBORN	-	5	-	(5)	-
HOLIDAY BASKETS-FORNEY	-	600	600	-	-
HOSA HS	126	2,044	1,388	68	850
HOSA MS	-	574	442	(30)	102
HS ATHLETIC TRAINER	-	-	-	555	555
HS BOYS SOCCER- DISTRICT	-	4,760	2,760	(2,000)	-
HS BOYS VOLLEYBALL	-	449	-	(425)	24
HS FBLA	6,455	133	50	790	7,328
HS GIRLS SOCCER- DISTRICT	-	895	150	(745)	-
LIBRARY	150	1,568	1,296	-	422
MS FBLA	-	136	139	42	39
MS GIRLS FLAG FOOTBALL	-	495	495	-	-
MS/HS BAND WFC FUNDRAISER	-	7,141	5,784	(1,357)	-
ORCHESTRA	904	10,821	14,308	4,539	1,956
PBIS	1,079	-	-	-	1,079
PSAT	692	-	-	-	692
REGIONAL HS BOYS SOCCER	-	1,120	100	(1,020)	-
REGISTRATION FEES	-	678	853	175	-
SP TENNIS	206	-	-	-	206
SP: ARCHERY	1,551	-	-	-	1,551
SP: BASEBALL HS	1,302	-	-	-	1,302
SP: BASKETBALL	-	39	-	-	39
SP: BOWLING	158	-	-	-	158
SP: CROSS COUNTRY HS	1,483	-	-	-	1,483
SP: DANCE TEAM	252	-	-	-	252
SP: FOOTBALL HS	2,265	7,485	7,713	2,292	4,329
SP: HS CHEERLEADING	623	-	-	-	623
SP: MS CHEERLEADING	738	-	-	-	738
SP: SOCCER HS GIRLS	623	-	-	124	747
SP: SOCCER MS	1	-	-	-	1
SP: SOFTBALL HS	2,942	-	-	-	2,942
SP: STEP TEAM	77	-	-	-	77
SP: TRACK HS	1,178	-	938	-	240
SP: VOLLEYBALL HS GIRLS	3,155	41	1,731	2,670	4,135
SP: VOLLEYBALL MS GIRLS	2,036	-	-	17	2,053
SP: WRESTLING BOYS	514	3,485	3,999	-	-
SP: BASEBALL MS	122	-	-	-	122

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Marion C. Moore School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SP: BASKETBALL GIRLS MS	1,866	-	827	258	1,297
SP: MS SOCCER GIRLS	82	-	82	-	-
SP: SOCCER HS BOYS	636	-	-	-	636
SP: SOFTBALL MS	219	-	-	-	219
SP:BASKETBALL BOY HS	2,474	172	4,797	2,151	-
SP:BASKETBALL GIRLS HS	6,716	1,066	6,238	478	2,022
SPORTS: BASKETBALL - UNI	151	-	-	-	151
SPORTS:BASKETBALL-BOY-MS	-	8,569	7,557	3,257	4,269
STUDENT ACTIVITY/CTE	2,276	5,500	933	8,500	15,343
STUDENT GENERAL	16,368	1,232	14,046	29,460	33,014
TEAM: 6TH GRADE	-	100	980	1,954	1,074
TEAM: 6TH GR-BRONCOS	1,666	-	906	386	1,146
TEAM: 6TH GR-TRAILBLAZERS	1,448	-	1,379	603	672
TEAM: 7TH GR- CHAMPIONS	1,593	-	754	685	1,524
TEAM: 7TH GRADE	-	75	314	1,176	937
TEAM: 7TH GR-PACESETTERS	3,360	264	2,100	(1,524)	-
TEAM: 7TH GR-THOROBREDS	2,261	377	1,919	-	719
TEAM: 8TH GRADE	458	1,000	363	-	1,095
TEAM: 8TH GR-COLTS	3,779	-	1,827	-	1,952
TEAM: 8TH GR-STALLIONS	3,022	-	2,170	-	852
TEAM: 8TH GR-WINNING COLO	3,188	-	1,423	(69)	1,696
TEAM: COMMUNITY ACADEMY	234	225	2,056	1,600	3
TEAM: FRESHMEN ACADEMY	459	3,552	3,957	1,951	2,005
TEAM: HEALTH SCIENCE ACAD	3,611	-	3,445	59	225
TEAM: MOORE BUDDIES	208	-	-	-	208
TEAM: STEM ACADEMY	3,255	-	3,000	(255)	-
TEAM: TRIPLE CROWN	309	-	-	-	309
Total	\$ 113,010	\$ 301,170	\$ 252,221	\$ -	\$ 161,959

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Pathfinder School of Innovation

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
Adult - General	\$ 5,131	\$ 4,178	\$ 5,312	\$ -	\$ 3,997
Adult - Vending - Early	69	264	333	-	-
At Risk	-	37,188		(37,188)	-
Cap & Gown/ Graduation	-	5,574	12,946	7,372	-
Registration - Eschool AC	95,348	166,473	115,123	-	146,698
Registration - Home School	65,235	14,975	5,150	-	75,060
Registration - Summer School	11,231	-	11,231	-	-
Restitution Fees	-	810	810	-	-
Student General	242,732	577	1,660	29,816	271,465
Work Transition Program	668	-	12	-	656
Total	<u>\$ 420,414</u>	<u>\$ 230,039</u>	<u>\$ 152,577</u>	<u>\$ -</u>	<u>\$ 497,876</u>

See Independent Auditor's Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Phoenix School of Discovery

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 530	\$ 5,038	\$ 4,750	\$ -	\$ 818
ADULT HOSPITALITY	39	-	-	-	39
AT RISK	4,013	14,874	14,847	-	4,040
CL: 8TH GR GRAD TRIP	267	460	460	-	267
CL: SENIOR CLASS	500	1,900	1,938	-	462
EC: ACADEMIC TEAM	879	-	-	-	879
EC: BAND	4,743	2,962	822	-	6,883
EC: ENRICHMENT	313	-	-	-	313
EC: YEARBOOK	824	-	-	-	824
LOST TEXTBOOKS	427	-	-	-	427
STUDENT GENERAL	567	334	437	-	464
Total	\$ 13,102	\$ 25,568	\$ 23,254	\$ -	\$ 15,416

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Pleasure Ridge Park High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 5,799	\$ 4,509	\$ 6,602	\$ -	\$ 3,706
AP	42	1,450	382	-	1,110
AT RISK	-	42,516	2,103	(40,413)	-
ATHLETICS	-	104,479	99,383	(3,000)	2,096
CAP & GOWN	1,500	-	-	-	1,500
CERTIFICATE OF DEPOSIT	(30,000)	-	-	-	(30,000)
CHANGE FUND	-	6,820	6,820	-	-
CLASS OF 2025	5,284	17,136	18,956	(3,464)	-
CLASS OF 2026	17,323	6,690	13,986	10,856	20,883
CLASS OF 2027	3,564	1,056	5,000	6,330	5,950
CLASS OF 2028	6,765	779	2,788	5,707	10,463
CLASS OF 2029	-	-	-	4,015	4,015
EC: BAND	23	700	-	-	723
EC: BEST BUDDIES	491	-	-	-	491
EC: BETA CLUB	1,417	1,415	1,136	(40)	1,656
EC: BLACK STUDENT UNION	1,021	785	508	(80)	1,218
EC: CHESS	10	-	-	-	10
EC: CHOIR	2,787	10,231	9,182	(520)	3,316
EC: DRAMA/THEATRE	748	6,018	3,627	(80)	3,059
EC: ENVIROMENTAL CLUB	568	213	144	-	637
EC: FELLOWSHIP OF CHRISTI	-	282	492	300	90
EC: GRAPHIC DESIGN SKILLS	2,231	210	2,887	3,726	3,280
EC: HOSA	1,923	3,532	1,973	(40)	3,442
EC: HSU-HISPANIC STUDENT	-	289	216	(45)	28
EC: KUNA/KYA	158	2,620	3,033	255	-
EC: NATIONAL ART HONOR SO	1,112	500	278	(80)	1,254
EC: NHS-NATIONAL HONOR SO	740	216	1,056	385	285
EC: ORCHESTRA	75	-	50	40	65
EC: PANTHER MEDIA CLUB	193	-	-	-	193
EC: PANTHER PIT / DECA	2,366	6,071	6,896	(660)	881
EC: PAW PRINT CLUB	2,250	-	28	(200)	2,022
EC: PEP CLUB	246	-	-	-	246
EC: QUICK RECALL	70	-	-	-	70
EC: SADD	1,500	500	609	(240)	1,151
EC: SKILLS USA	519	328	610	60	297
EC: STUDENT COUNCIL	4,602	5,067	8,243	1,096	2,522
EC: TRAVEL CLUB	-	297	-	(297)	-
EC: WELDING CLUB	2,568	29,754	22,317	(250)	9,755
EC: YEARBOOK	6,160	2,180	20,020	11,680	-
LIBRARY	143	-	-	(40)	103
REGISTRATION FEES	207	54,396	28,115	(26,180)	308
SPORTS: ARCHERY	4,311	9,194	6,992	(40)	6,473
SPORTS: ATHLETIC TRAINER	-	1,890	2,670	780	-

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Pleasure Ridge Park High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: BASEBALL	19,593	18,642	30,349	(40)	7,846
SPORTS: BASKETBALL- BOYS	7,862	28,464	32,469	1,140	4,997
SPORTS: BASKETBALL-GIRLS	5,670	15,580	14,713	-	6,537
SPORTS: BOWLING	14,873	19,466	18,119	-	16,220
SPORTS: CHEERLEADING	137	8,574	6,995	(975)	741
SPORTS: CROSS COUNTRY	284	525	-	-	809
SPORTS: DANCE TEAM	-	19,145	18,672	590	1,063
SPORTS: FIELD HOCKEY	53	917	-	(195)	775
SPORTS: FLAG FOOTBALL	-	2,460	1,080	(40)	1,340
SPORTS: FOOTBALL	894	-	-	-	894
SPORTS: GOLF	3,546	1,243	926	(180)	3,683
SPORTS: SOCCER - BOYS	700	2,600	1,780	2,210	3,730
SPORTS: SOCCER - GIRLS	365	150	328	750	937
SPORTS: SOFTBALL	1,703	534	-	(80)	2,157
SPORTS: SPECIAL OLYMPICS	280	3,154	3,101	(40)	293
SPORTS: STEP TEAM	-	-	100	100	-
SPORTS: TENNIS	110	-	-	(80)	30
SPORTS: TRACK	6,493	7,841	7,950	40	6,424
SPORTS: VOLLEYBALL- BOYS	118	-	-	(40)	78
SPORTS: VOLLEYBALL- GIRLS	4,166	7,757	8,370	(260)	3,293
SPORTS: WRESTLING - BOYS	3,794	6,187	9,815	-	166
STUDENT GENERAL	55,588	3,661	12,146	27,539	74,642
Total	\$ 174,945	\$ 469,023	\$ 444,015	\$ -	\$ 199,953

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Seneca High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT ELEVATE	\$ 419	\$ 4,313	\$ 223	\$ (4,313)	\$ 196
ADULT GENERAL	3,069	2,382	4,695	4,313	5,069
AT RISK	-	34,452	2,382	(32,070)	-
ATHLETICS	1,313	14,684	14,307	200	1,890
ATHLETICS - TRAINER FEE	-	819	819	-	-
ATHLETICS: GATE	1,343	48,892	30,130	647	20,752
CHANGE FUND	-	1,000	1,000	-	-
CL - ECE	441	343	211	-	573
CONCESSIONS	2,103	22,861	9,758	(2,725)	12,481
EC :FBLA	1,357	-	-	-	1,357
EC TSA	200	10	34	-	176
EC: ACADEMIC TEAM	110	-	-	-	110
EC: AG POWER	631	-	-	-	631
EC: BAND	1,785	14,400	14,400	-	1,785
EC: BLACK STUDENT UNION	1,311	4,000	25	-	5,286
EC: CHOIR/CHORUS	260	-	-	-	260
EC: COMMUNITY INVOLVEMENT	532	2,134	1,915	-	751
EC: ED RISING CLUB	173	545	-	-	718
EC: FFA	6,229	11,131	15,558	-	1,802
EC: HOSA	1,951	6,470	7,546	-	875
EC: HSU	1,216	3,858	1,647	-	3,427
EC: JR/SR CLASS	10,852	10,890	11,040	59	10,761
EC: LGBTQ ALLIANCE	391	-	-	-	391
EC: MANRRS	1,810	-	-	-	1,810
EC: NHS	1,445	1,837	2,011	300	1,571
EC: PRE-LAW	-	2,652	398	1,300	3,554
EC: ROTC - PEPSI	159	-	-	-	159
EC: SENIOR TRIP	-	24,417	23,509	-	908
EC: SOAPBOX CLUB	-	45	-	-	45
EC: YEARBOOK	2,784	1,558	3,821	-	521
EC:AG	610	6,662	1,421	602	6,453
HAWK SHOP	1,216	1,501	1,941	-	776
LIBRARY	-	948	948	-	-
PSAT	619	-	-	-	619
REG FEE: AGRI SCIEN	-	402	-	(402)	-
REG FEE: CULTURAL EXTRAVA	31	-	-	-	31
REG FEE: EDUCATORS RISING	402	-	402	-	-
SPORTS: ARCHERY	5,738	3,953	4,921	425	5,195
SPORTS: BASKETBALL - GIR	-	200	-	-	200
SPORTS: CROSS COUNTRY	70	-	-	-	70
SPORTS: FIELD HOCKEY	100	-	-	-	100
SPORTS: FOOTBALL	7,551	5,694	9,626	350	3,969
SPORTS: GOLF	1,287	-	-	-	1,287
SPORTS: SOCCER - GIRL	131	-	131	-	-

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Seneca High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2025</u>
SPORTS: SOFTBALL	1,111	-	292	200	1,019
SPORTS: TRACK - BOYS	325	-	-	125	450
SPORTS: TRACK - GIRLS	287	-	-	-	287
SPORTS: VOLLEYBALL	7,372	13,617	13,973	(647)	6,369
SPORTS: WRESTLING - BOYS	1,118	937	1,056	-	999
SPORTS: BASEBALL	1,898	675	2,196	-	377
SPORTS: CHEERLEADING	1,761	10,796	8,409	1,000	5,148
SPORTS: ESPORTS	85	1,085	1,176	150	144
SPORTS: FLAG FOOTBALL	-	-	69	650	581
SPORTS: STEP TEAM	105	2,041	853	100	1,393
SPORTS: TENNIS	100	-	-	-	100
STUDENT GENERAL	40,735	15,158	43,446	29,736	42,183
Total	<u>\$ 114,536</u>	<u>\$ 277,362</u>	<u>\$ 236,289</u>	<u>\$ -</u>	<u>\$ 155,609</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Academy @ Shawnee

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
3DE	\$ 165	\$ -	\$ -	\$ -	\$ 165
ADULT GENERAL	732	804	706	-	830
AT RISK	-	31,752	-	(31,752)	-
ATHLETICS	3,950	34,676	45,300	12,024	5,350
ATHLETICS MS-CONCESSIONS	847	-	-	-	847
ATHLETICS: MS	1,209	8,378	6,278	(386)	2,923
BOOKSTORE	650	-	-	-	650
BSU-HIGH SCHOOL	58	532	520	237	307
BSU-MIDDLE SCHOOL	-	1,200	-	600	1,800
CHANGE FUND	-	800	800	-	-
CL: FCCLA	-	746	802	56	-
CL: 3:1 MENTORING	1,537	-	-	(1,537)	-
CL: BAND	1,660	-	-	-	1,660
CL: CHOIR	172	-	-	-	172
CL: FMD/MSD	305	50	93	-	262
CLASS OF 2024	368	-	60	(308)	-
CLASS OF 2025	-	13,738	10,834	308	3,212
CONCESSIONS	10,347	16,063	6,582	(17,019)	2,809
COUNSELORS	-	481	-	-	481
E3 CHOICE-ADULT FUNDS	9,688	10,000	11,449	-	8,239
E3 STUDENT FUNDS	-	10,000	4,966	-	5,034
EARLY CHILDHOOD	16	-	-	-	16
EC: ART	171	-	-	-	171
EC: AVIATION	1,535	-	-	-	1,535
EC: BETA CLUB-MS	148	-	-	-	148
EC: E-SPORTS	50	-	-	13	63
EC: FBLA	-	5,021	2,037	471	3,455
EC: MEN OF QUALITY	99	-	-	-	99
EC: NJROTC	-	9,731	9,731	-	-
EC: NJROTC-STUDENT	6,067	2,262	3,910	628	5,047
EC: SHAWNEE SPIRIT CLUB	129	-	-	-	129
EC: STUDENT GOVERNMENT	576	-	-	(292)	284
EC: THEATRE	1,300	1,668	707	2,000	4,261
EC: TSA	-	1,600	1,131	-	469
EC: VEX ROBOTICS CLUB	191	-	-	-	191
EIGHTH GRADE ACTIVITIES	-	840	-	-	840
EXCEL AWARD-BEEGLE	1,000	-	987	(13)	-
LIBRARY	501	-	-	-	501
PROM	1,605	-	704	-	901
SPORTS: MS BOYS BASKETBA	-	730	160	160	730
SPORTS: MS FOOTBALL	-	680	-	(178)	502
SPORTS: SOCCER MS	-	309	-	-	309
SPORTS: ARCHERY	6,467	-	-	-	6,467
SPORTS: BASEBALL	34	2,607	2,442	-	199

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Academy @ Shawnee

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: BASKETBALL-BOYS	1,156	2,145	3,281	-	20
SPORTS: BASKETBALL-GIRLS	62	13	447	833	461
SPORTS: CHEERLEADING	822	1,179	1,781	348	568
SPORTS: DANCE TEAM	482	200	529	-	153
SPORTS: FOOTBALL	2,367	1,385	3,703	(20)	29
SPORTS: MS GIRLS BKTBALL	71	1,061	1,236	104	-
SPORTS: SOCCER	-	6,904	2,129	360	5,135
SPORTS: SOFTBALL	75	-	-	-	75
SPORTS: STEP TEAM	-	315	630	1,298	983
SPORTS: SWIMMING	244	820	-	-	1,064
SPORTS: VOLLEYBALL	624	-	224	368	768
STAFF ACCOUNT-DISTRICT	2,326	4,250	4,643	-	1,933
STUDENT ACTIVITIES	20,714	11,316	50,571	31,697	13,156
STUDENT GENERAL-HS	4	39	6	-	37
STUDENT SCHOLARSHIP-SHAWN	500	-	-	-	500
Total	\$ 81,024	\$ 184,295	\$ 179,379	\$ -	\$ 85,940

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Southern High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 4,383	\$ 6,072	\$ 9,113	\$ -	\$ 1,342
AT RISK	-	41,796	14,320	(27,476)	-
ATHLETICS	135	51,531	46,645	(3,082)	1,939
CHANGE FUND	-	2,080	2,080	-	-
CL: AUTO	143	6,584	6,739	12	-
CL: AUTO COLLISION	-	3,902	3,902	-	-
CL: BAND	-	205	-	-	205
CL: FRESHMAN	157	1,680	1,725	-	112
CL: JUNIOR	52	2	-	-	54
CL: MACHINE TOOL	67	-	-	-	67
CL: NURSE	-	1,618	702	-	916
CL: ORCHESTRA	-	120	120	-	-
CL: SENIOR	4,278	22,001	24,100	(105)	2,074
CL: SOPHOMORE	-	344	180	-	164
EC: BAND	1,401	680	1,960	-	121
EC: BEST BUDDIES CLUB	40	-	-	-	40
EC: BLACK STUDENT UNION	-	287	62	-	225
EC: BOOK CLUB	106	181	112	-	175
EC: BUSINESS TECH	1,235	-	-	-	1,235
EC: CHESS	-	-	223	223	-
EC: FBLA	54	223	223	-	54
EC: FCA	-	213	174	-	39
EC: GARDEN CLUB	195	-	-	-	195
EC: GAY/STRAIGHT (LGBTQ)	43	-	-	-	43
EC: KEY CLUB	3,933	-	-	-	3,933
EC: MEN OF QUALITY	150	-	-	-	150
EC: NHS	-	1,567	1,007	-	560
EC: PHOTOGRAPHY CLUB	180	-	-	-	180
EC: QUICK RECALL	88	-	-	-	88
EC: ROBOTICS CLUB	315	-	-	-	315
EC: ROTC	6,321	9,500	11,864	-	3,957
EC: SKILLS USA	-	4,506	4,229	-	277
EC: YEARBOOK	1,393	5,221	504	105	6,215
EL: JUSTICE NOW	667	455	763	350	709
FT: ECE	111	-	-	-	111
LIBRARY	506	760	433	-	833
PSAT	-	144	144	-	-
SPORTS: BASKETBALL - BOY	212	-	88	-	124
SPORTS: BASKETBALL - GIR	-	2,450	3,264	1,423	609
SPORTS: CROSS COUNTRY	85	-	-	-	85
SPORTS: FOOTBALL	2,127	-	985	-	1,142
SPORTS: GOLF	323	-	-	-	323
SPORTS: SOCCER - BOYS	749	-	-	-	749
SPORTS: SOCCER - GIRL	383	-	180	-	203

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Southern High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: SOFTBALL	198	-	-	-	198
SPORTS: TRACK	18	97	-	-	115
SPORTS: VOLLEYBALL	373	-	-	-	373
SPORTS: WRESTLING - BOYS	-	13,093	9,365	1,562	5,290
SPORTS: BASEBALL	466	-	-	34	500
SPORTS: CHEERLEADING	4,648	51,893	47,007	(160)	9,374
STUDENT GENERAL	16,226	533	12,307	27,114	31,566
Total	\$ 51,761	\$ 229,738	\$ 204,520	\$ -	\$ 76,979

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

T.A.P.P.

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 2,763	\$ 1,651	\$ 616	\$ -	\$ 3,798
ADULT HOSPITALITY	46	-	-	-	46
AT RISK	-	2,124	-	(2,124)	-
BIG OWL CLASSROOM	174	560	659	-	75
CCDC - CLASSROOM	-	4,834	4,834	-	-
EC: FBLA	334	191	98	-	427
EC: FCCLA	844	111	-	-	955
EC: HOPE FUND	2,933	-	-	(500)	2,433
EC: POOH'S CORNER	6,621	-	-	-	6,621
EC: RES	1,660	-	1,030	-	630
EC: RIFA	38	-	-	-	38
EC: STLP	110	-	-	-	110
LIBRARY	277	-	-	-	277
SENIOR CLASS	17	1,360	1,377	-	-
STUDENT GENERAL	1,696	154	4,062	2,624	412
Total	\$ 17,513	\$ 10,985	\$ 12,676	\$ -	\$ 15,822

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Valley High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 3,662	\$ 3,274	\$ 2,609	\$ (10)	\$ 4,317
AP	283	147	204	-	226
AT RISK	-	24,336	14,017	(4,330)	5,989
ATHLETICS	20,475	48,800	70,461	39,747	38,561
BAND - CLASSROOM	1,090	5,703	8,361	1,675	107
BOOKSTORE/SPIRIT WEAR	2,368	3,523	4,776	(317)	798
CHANGE FUND	-	1,200	1,200	-	-
CHOIR-CLASSROOM	75	-	254	179	-
CLASS OF 2026	80	-	-	-	80
CLASS OF 2028	-	120	-	-	120
CONCESSIONS	10,000	72,199	26,196	(47,128)	8,875
EC: ACADEMIC TEAM	846	300	1,728	663	81
EC: CHESS	1,760	8,203	9,072	-	891
EC: DEBATE/SPEECH	-	-	-	62	62
EC: DRAMA/THEATRE	3,431	2,000	3,195	-	2,236
EC: ESL CLUB	173	109	-	-	282
EC: FBLA	652	-	513	-	139
EC: HOSA	2,899	2,460	5,333	100	126
EC: STUDENT COUNCIL	980	-	-	-	980
EC: VET CTE	581	-	-	-	581
EC: YEARBOOK	2,553	1,440	3,679	-	314
EC:BSU	173	120	-	-	293
EF COSTA RICA	-	1,023	435	(588)	-
EFTOURS TRIPS	-	6,362	5,213	1,787	2,936
FRESHMAN ACADEMY	-	-	-	616	616
FUNDRAISERS- ROTC	5,461	15,933	15,898	1,190	6,686
GIRLS SOCCER	-	400	-	-	400
HSA ACADEMY	-	-	-	500	500
HVAC and ELEC	-	2,239	3,739	1,500	-
LIBRARY	24	312	-	-	336
MEN OF QUALITY	-	-	350	565	215
ORCHESTRA-CLASSROOM	303	-	-	-	303
PROM/DANCE COMMITTEE	12,950	9,315	14,638	192	7,819
SAILING SOCIETY	-	432	219	-	213
SCIENCE CLUB	71	583	386	855	1,123
SPORTS: ARCHERY	284	-	-	-	284
SPORTS: BASEBALL	455	2,323	3,258	480	-
SPORTS: BASKETBALL	807	7,696	1,374	(3,210)	3,919
SPORTS: BASKETBALL BOYS	1,237	2,949	3,754	937	1,369
SPORTS: BASKETBALL GIRLS	10,614	9,268	12,530	(1,886)	5,466
SPORTS: CHEERLEADING	-	4,662	4,701	1,601	1,562
SPORTS: CROSS COUNTRY	58	37	-	(95)	-
SPORTS: DANCE TEAM	-	1,507	1,261	362	608

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Valley High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: FOOTBALL	781	16,007	18,125	1,337	-
SPORTS: GOLF	1,118	-	-	-	1,118
SPORTS: SOCCER	2,680	3,394	3,843	70	2,301
SPORTS: SOFTBALL	2,557	3,217	4,704	149	1,219
SPORTS: SWIMMING	733	-	-	-	733
SPORTS: TENNIS	-	3,382	1,886	172	1,668
SPORTS: TRACK	614	1,364	1,514	95	559
SPORTS: VOLLEYBALL	5,777	9,589	12,820	1,330	3,876
SPORTS: WRESTLING- BOYS	1,725	480	4,799	2,594	-
SPORTS: BOWLING	905	900	1,832	27	-
SPRING FAIR / VIKE	-	3,305	1,266	-	2,039
STUDENT ACTIVITY	25,084	4,711	20,118	(1,828)	7,849
VALLEY COLLEGE & CAREER C	-	560	1,167	607	-
VET GROOMING	977	2,354	-	-	3,331
VIKE SQUAD	1,333	3,096	3,868	-	561
Total	\$ 128,629	\$ 291,334	\$ 295,296	\$ -	\$ 124,667

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Waggener High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 2,578	\$ 17,916	\$ 16,110	\$ 4,915	\$ 9,299
AP	454	-	-	-	454
AT RISK	7,118	22,680	19,592	(4,600)	5,606
ATHLETICS - TICKET SALES	5,761	25,083	30,312	-	532
ATHLETICS - TOURNAMENTS	53	2,520	2,573	-	-
CHANGE FUND	-	1,500	1,500	-	-
CHROMEBOOK REPAIRS	1,187	2,733	-	-	3,920
CL: BAND	54	35	-	-	89
CLASS OF 2024	8,281	-	3,366	(4,915)	-
CLASS OF 2025	4,562	20,304	13,905	(1,694)	9,267
CLASS OF 2026	2,335	8,449	3,505	-	7,279
CLASS OF 2027	91	1,500	50	275	1,816
CLASS OF 2028	-	2,355	1,133	(275)	947
COLLEGE NOW	39	-	-	-	39
EC LANG: NATIONAL HONOR S	47	157	22	-	182
EC: BAND	756	1,807	1,594	-	969
EC: BETA	341	-	-	-	341
EC: BLACK STUDENT UNION	3,159	14,386	6,354	-	11,191
EC: CHESS	75	-	75	-	-
EC: CHOIR/CHORUS	408	2,160	1,775	-	793
EC: DRAMA/THEATRE	516	210	304	-	422
EC: EDUCATORS RISING	134	-	-	-	134
EC: FUTURE ANCESTORS	3,051	26,755	22,426	-	7,380
EC: HOSA	173	152	241	-	84
EC: MEDICAL MAGNET	67	-	-	-	67
EC: MSD	393	1,010	917	-	486
EC: MUSIC DEPT SNACK SALE	105	-	-	-	105
EC: ORCHESTRA	888	1,257	1,538	-	607
EC: PEP CLUB	1,131	-	-	-	1,131
EC: QUICK RECALL	15	-	-	-	15
EC: THE BULLDOZERS	72	-	-	-	72
EC: WORLD LANG	121	-	-	-	121
EC: YEARBOOK	-	2,579	4,273	1,694	-
LIBRARY	392	138	-	-	530
PROJECT FUNDRAISER	1,253	-	-	-	1,253
SCHOLARSHIPS:JADEN MURPHY	357	-	-	-	357
SECURITY SERVICES	-	5,000	600	-	4,400
SPORTS: BASEBALL	-	17	-	-	17
SPORTS: BASKETBALL- BOYS	2,124	248	223	-	2,149
SPORTS: BASKETBALL- GIRLS	110	41	151	-	-
SPORTS: CHEERLEADING	20	-	-	-	20
SPORTS: CROSS COUNTRY	5	-	-	-	5
SPORTS: GOLF	81	-	-	-	81

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Waggener High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
SPORTS: SOCCER- BOYS	1,937	-	-	-	1,937
SPORTS: SOCCER- GIRLS	15	-	-	-	15
SPORTS: SWIMMING	3,720	29	997	-	2,752
SPORTS: TENNIS	65	-	40	-	25
SPORTS: VOLLEYBALL	1,428	-	680	-	748
STUDENT GENERAL	2,288	9,313	11,755	4,600	4,446
Total	\$ 57,760	\$ 170,334	\$ 146,011	\$ -	\$ 82,083

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

W.E.B. DUBOIS High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 219	\$ 2,155	\$ 2,374	\$ -	\$ -
AT RISK	343	12,816	13,159	-	-
ATHLETICS	1,846	-	1,846	-	-
CHANGE FUND	-	300	300	-	-
CLASS OF 2025 11TH	592	-	592	-	-
CLASS OF 2026 10TH	1,110	-	1,110	-	-
CLASS OF 2027 9TH	1,366	-	1,366	-	-
CONCESSIONS	375	-	375	-	-
JUSTICE NOW	1,044	-	1,044	-	-
School Fundraising	439	-	439	-	-
SCHOOL STORE	385	-	385	-	-
SPORTS: BASKETBALL	2,984	-	2,984	-	-
SPORTS: FOOTBALL	191	-	191	-	-
SPORTS: GOLF	227	-	227	-	-
STUDENT GENERAL	1,910	-	1,910	-	-
Total	\$ 13,031	\$ 15,271	\$ 28,302	\$ -	\$ -

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Western High School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 2,037	\$ 4,488	\$ 5,627	\$ -	\$ 898
AT RISK	-	17,496	4,411	(13,085)	-
ATHLETICS	-	32,201	29,514	(694)	1,993
BOOKSTORE/SPIRIT WEAR	1,821	469	-	-	2,290
CHANGE FUND	-	1,000	1,000	-	-
CLASS OF 2025	1,047	3,734	3,937	(844)	-
CLASS OF 2026	620	414	1,151	712	595
CLASS OF 2028	-	4,586	-	(151)	4,435
CONCESSIONS	422	14,410	11,912	(431)	2,489
EC : CATERING CLUB	812	16,473	2,147	626	15,764
EC: BAKING CLUB	-	-	-	500	500
EC: BAND	73	2,280	2,320	-	33
EC: CARPENTRY CLUB	2,750	-	1,056	(1,694)	-
EC: CHESS	64	61	460	335	-
EC: CHOIR/CHORUS	506	-	-	-	506
EC: FBLA	89	-	70	-	19
EC: FLEX	742	-	190	-	552
EC: GRAPHIC DESIGN CLUB	-	1,137	1,706	2,976	2,407
EC: THEATER	450	-	-	-	450
EC: YEARBOOK	-	1,010	3,867	2,857	-
LIBRARY	258	-	-	-	258
PARKING PERMIT	19	-	-	-	19
PBIS	35	-	-	-	35
PROM	-	4,018	-	-	4,018
SCHOOL TRIPS	100	-	(500)	-	600
SECURITY FUNDS	-	5,000	-	-	5,000
SPORTS: ARCHERY	214	-	189	-	25
SPORTS: BASEBALL	155	-	-	-	155
SPORTS: BASKETBALL - BOY	-	683	314	14	383
SPORTS: BASKETBALL - GIR	431	31	343	-	119
SPORTS: CHEERLEADING	641	-	160	-	481
SPORTS: CROSS COUNTRY	401	-	140	-	261
SPORTS: FOOTBALL	771	2,594	2,508	-	857
SPORTS: GOLF	10	-	-	-	10
SPORTS: SWIMMING	29	-	-	-	29
SPORTS: TRACK	720	-	720	-	-
SPORTS: VOLLEYBALL	39	-	156	150	33
SPORTS: WRESTLING - BOYS	6,000	40	4,414	(1,618)	8
SPORTS: ESPORTS	-	430	258	181	353
SPORTS: STEP TEAM	279	128	-	-	407
STUDENT GENERAL	7,071	3,429	10,097	10,166	10,569
WARRIOR TREE	149	-	-	-	149
YSC PROJECTS	5	-	-	-	5
	<u>\$ 28,760</u>	<u>\$ 116,112</u>	<u>\$ 88,167</u>	<u>\$ -</u>	<u>\$ 56,705</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2025

Youth Performing Arts School

Name of Activity	Cash Balance July 1, 2024	Receipts	Disbursements	Transfers	Cash Balance June 30, 2025
ADULT GENERAL	\$ 1,090	\$ 884	\$ 610	\$ 162	\$ 1,526
ADULT HOSPITALITY	5,679	-	994	(162)	4,523
ALL AROUND THE WORLD	-	2,500	-	(2,500)	-
AT RISK	1,800	795	1,180	(1,415)	-
BAND TRIP ACCOUNT	880	-	-	-	880
CERTIFICATES OF DEPOSIT	(30,000)	-	-	-	(30,000)
CL: BAND	17,301	46,350	36,258	-	27,393
CL: D&P	3,208	4,314	2,987	95	4,630
CL: DANCE ESEM	8,034	7,444	12,639	2,086	4,925
CL: MUSICAL THTR	3,733	1,875	4,124	(148)	1,336
EC: COLLEGE & CAREER DAY	23,732	7,750	8,457	-	23,025
EC: DANCE CONCERT	-	6,128	4,322	-	1,806
EC: JAZZ ENSEMBLE	254	-	-	-	254
EC: NEW WORKS FESTIVAL	-	7,112	2,563	(4,549)	-
EC: PRODUCTIONS	54,649	480	46,630	49,030	57,529
EC: TRI-M	80	300	330	-	50
EC:YOUNG ACTORS	20,001	-	-	-	20,001
FRINGE FESTIVAL	2,558	-	-	-	2,558
GREASE	-	55,524	18,171	(37,353)	-
GUITAR - CLASSROOM	1,539	5,960	7,018	-	481
HUMANITIES - CLASSROOM	295	-	-	-	295
INTEREST *NOW* CDS	1,553	1,150	-	-	2,703
MAY SHOW DANCE	3,153	990	1,266	-	2,877
MUS THEATRE T SHOW	530	-	-	-	530
ORCHESTRA - CLASSROOM	5,846	9,748	8,540	(96)	6,958
ORCHESTRA TRIP ACCOUNT	2,881	-	-	-	2,881
PARKING	740	920	1,660	-	-
PERCUSSION - CLASSROOM	111	-	-	-	111
PIANO - CLASSROOM	1,649	1,429	1,401	(210)	1,467
PRISM CONCERT	8,718	5,935	4,152	-	10,501
SNACK ACCOUNT	393	-	-	(393)	-
STUDENT GENERAL	20,563	7,529	12,910	2,023	17,205
STUDENT PEPSI ACCOUNT	-	214	-	(214)	-
THEATRE - CLASSROOM	5,262	3,051	1,600	(588)	6,125
THIS IS NOT A TEEN MOVIE	-	4,554	3,127	(1,427)	-
VOCAL - CLASSROOM	745	25,344	23,033	(330)	2,726
YOU'RE A GOOD MAN, CHARLI	-	8,781	4,770	(4,011)	-
Total	<u>\$ 166,977</u>	<u>\$ 217,061</u>	<u>\$ 208,742</u>	<u>\$ -</u>	<u>\$ 175,296</u>

See Independent Auditors' Report

Report Required by *Government Auditing Standards*

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



**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 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 High School Activity Funds of the Jefferson County Board of Education (the "District") as of June 30, 2025, and the related notes to the combined financial statement, which collectively comprise the High School Activity Funds' basic financial statement and have issued our report thereon dated November 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the of 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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. According, this communication is not suitable for any other purpose.

LBMC, PC

Louisville, Kentucky
November 13, 2025