

Financial Statements and
Related Information

2013

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

June 30, 2013



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

June 30, 2013

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Independent Auditors' Report



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

Report on Financial Statement

We have audited the accompanying combined statement of fiduciary net position of the High School Activity Funds (the "Activity Funds") of the Jefferson County Board of Education (the "Board") as of June 30, 2013, and the related notes to the financial statement, which collectively comprise the Activity Funds' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on this combined statement of fiduciary net position based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined statement of fiduciary net position. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Activity Funds' preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined statement of fiduciary net position referred to above presents fairly, in all material respects, the financial position of the Activity Funds of the Board as of June 30, 2013 in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (Unaudited) on pages 3 and 4 be presented to supplement the combined statement of fiduciary net position. Such information, although not a part of this combined statement of fiduciary net position, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion and Analysis (Unaudited) in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statement, and other knowledge we obtained during our audit of the financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined statement of fiduciary net position taken as a whole. The combining information and supplementary schedules listed in the preceding table of contents on pages 10 through 117, are presented for purposes of additional analysis and are not a required part of the combined statement of fiduciary net position of the Activity Funds of the Board.

This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined statement of fiduciary net position. Such information has been subjected to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined statement of fiduciary net position taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 11, 2013 on our consideration of the Activity Funds' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance related to the Activity Funds.


Louisville, Kentucky
November 11, 2013

Management's Discussion and Analysis (Unaudited)

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

June 30, 2013

The management team of the Jefferson County Board of Education (the "Board") presents this Management's Discussion and Analysis (Unaudited) of the High School Activity Funds (the "Activity Funds") for the fiscal year ended June 30, 2013. Please read it in conjunction with the Activity Funds' combined statement of fiduciary net position which is on page 5.

Government Structure

The thirty high schools and technical centers sponsor programs to supplement the activities provided by the Board. These supplemental activities are accounted for in various funds categorized by the particular activity or group involved. The Board prescribes policies for the supervision and administration of the Activity Funds, and generally has custodial responsibility over these funds. Such custodial responsibility is mandated by the Kentucky Department of Education.

Basic Financial Statements

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

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

Financial Highlights

Total assets of all Activity Funds amounted to \$4,984,632 at June 30, 2013, compared to \$4,735,645 of total assets in the prior year, which reflects an increase of \$248,987. At June 30, 2013, total assets consist primarily of cash and temporary cash investments totaling \$4,719,253, compared to June 30, 2012 which reflected cash and temporary cash investments of \$4,541,748. This increase in cash and temporary cash investments was due primarily to the excess of cash receipts over cash disbursements of \$233,089 during the fiscal year ended June 30, 2013. Total liabilities of all Activity Funds amounted to \$4,984,632 at June 30, 2013, compared to total liabilities of \$4,735,645 in the prior year.

High schools generate receipts for the Activity Funds primarily from student fees, athletic event admissions, fund raising projects and donations, and allocations from the Board. Cash receipts of the Activity Funds amounted to \$13,641,414 during the fiscal year ended June 30, 2013, which reflects a \$101,392 increase over the prior year's cash receipts of \$13,540,022. Disbursements by the Activity Funds amounted to \$13,408,325 and \$13,804,283 during the fiscal years ended June 30, 2013 and 2012, respectively.

Continued

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

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

June 30, 2013

Contacting the Jefferson County Board of Education Financial Management

This financial report is designed to provide a general overview of the finances of the 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 Fiduciary Net Position

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

June 30, 2013

Assets

Cash	\$ 3,762,513
Temporary cash investments	956,740
Accounts receivable	71,917
Accrued interest receivable	250
Inventory	<u>193,222</u>

Total Assets \$ 4,984,642

Liabilities

Accounts payable	\$ 170,450
Due to Jefferson County Board of Education	216,392
Due to student groups	<u>4,597,800</u>

Total Liabilities \$ 4,984,642

See Notes to Combined Statement of Fiduciary Net Position

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

June 30, 2013

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

Fund Structure--The Jefferson County Board of Education (the "Board") High School Activity Funds (the "Activity Funds") provide funding for the programs in thirty high schools and technical centers and to supplement the activities provided by the Board. The Board 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 Board and recorded in the Board's General Fund.

High schools generate revenue for the Activity Funds primarily from allocations from the Board, athletic event admissions, fund raising projects and donations.

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

The combined statement of fiduciary net position was prepared in accordance with GASB No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and related standards.

The Activity Funds are fiduciary/agency funds of the Board. For financial purposes, the accounting treatment applied to a fund is determined by its measurement focus. All fiduciary/agency funds are accounted for by using an economic resources measurement focus and the 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 fiduciary net position requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of this financial statement. Actual results could differ from those estimates.

Subsequent Events--In preparing this financial statement, management of the Board has evaluated events and transactions for potential recognition or disclosure through November 11, 2013, the date the financial statement was available to be issued.

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

June 30, 2013

Note B--Cash and Temporary Cash Investments

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.

Temporary cash investments consist of certificates of deposit at various financial institutions located in Jefferson County, Kentucky, with various maturity dates and rates of interest. Such temporary cash investments are stated at cost, which approximates their market value. Accrued interest receivable is shown in a separate caption in the combined statement of fiduciary net position.

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 temporary cash investments 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 Board'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 deposits with maturity dates of one year or less.

Continued

Notes to Combined Statement of Fiduciary Net Position--Continued

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

June 30, 2013

Note B--Cash and Temporary Cash Investments--Continued

Temporary cash investment activity during the year ended June 30, 2013 is summarized as follows:

	Temporary Cash Investments July 1, 2012	Deposits	Withdrawals	Temporary Cash Investments June 30, 2013
Atherton High School	\$ 5,000			\$ 5,000
Ballard High School	49,108			49,108
Brown School	20,056			20,056
Buechel Metropolitan High School	10,012			10,012
Butler Traditional High School	95,000			95,000
Churchill Park School	3,300			3,300
DuPont Manual High School	150,000			150,000
Eastern High School	25,000			25,000
Fairdale High Magnet Career Academy	80,000			80,000
Fern Creek Traditional High School	119,000			119,000
Iroquois High Magnet Career Academy	27,544		\$ 17,544	10,000
Jeffersontown High Magnet Career Academy	86,000		23,042	62,958
Louisville Male Traditional High School	97,000			97,000
Pleasure Ridge Park High Magnet Career Academy	30,000			30,000
Seneca High Magnet Career Academy	60,592			60,592
State Agency Schools	37,413			37,413
T.A.P.P. Program	15,001		15,001	
Valley High Magnet Career Academy	30,000			30,000

Continued

Notes to Combined Statement of Fiduciary Net Position--Continued

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

June 30, 2013

Note B--Cash and Temporary Cash Investments--Continued

	Temporary Cash Investments July 1, 2012	Deposits	Withdrawals	Temporary Cash Investments June 30, 2013
Western Math Science Technology Magnet High School	10,000			10,000
Youth Performing Arts School	<u>62,301</u>	<u>\$ 50</u>	<u>50</u>	<u>62,301</u>
	<u>\$ 1,012,327</u>	<u>\$ 50</u>	<u>\$ 55,637</u>	<u>\$ 956,740</u>

Note C--Due To Jefferson County Board of Education

Amounts due to the Board consist primarily of tuition and scholarship costs owed to the Board and expenses paid by the Board on behalf of certain high schools' Activity Funds.

Note D--Future Funding

Funding for the Activity Funds is generally dependent upon the fund raising ability of the students, parents and others in the 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 Board's continued support of these activities.

Combining Information

Combining Statement of Fiduciary Net Position

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

June 30, 2013

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
Assets			
Cash	\$ 3,762,513	\$ 280,087	\$ 217,493
Temporary cash investments	956,740	5,000	49,108
Accounts receivable	71,917	7,952	8,449
Accrued interest receivable	250	1	7
Inventory	<u>193,222</u>	<u>4,565</u>	<u>15,615</u>
Total Assets	<u>\$ 4,984,642</u>	<u>\$ 297,605</u>	<u>\$ 290,672</u>
Liabilities			
Accounts payable	\$ 170,450	\$ 28,193	\$ 10,405
Due to Jefferson County Board of Education	216,392	17,218	
Due to student groups	<u>4,597,800</u>	<u>252,194</u>	<u>280,267</u>
Total Liabilities	<u>\$ 4,984,642</u>	<u>\$ 297,605</u>	<u>\$ 290,672</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Breckinridge Metropolitan High School	Brown School	Buechel Metropolitan High School
Assets			
Cash	\$ 13,076	\$ 88,064	\$ 16,386
Temporary cash investments		20,056	10,012
Accounts receivable		10,745	
Accrued interest receivable		2	
Inventory	9	1,928	24
	<u>9</u>	<u>1,928</u>	<u>24</u>
Total Assets	<u>\$ 13,085</u>	<u>\$ 120,795</u>	<u>\$ 26,422</u>
Liabilities			
Accounts payable		\$ 2,937	\$ 74
Due to Jefferson County Board of Education			
Due to student groups	\$ 13,085	117,858	26,348
	<u>13,085</u>	<u>117,858</u>	<u>26,348</u>
Total Liabilities	<u>\$ 13,085</u>	<u>\$ 120,795</u>	<u>\$ 26,422</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Butler Traditional High School	Central High Magnet Career Academy	Churchill Park School
Assets			
Cash	\$ 344,057	\$ 148,429	\$ 67,850
Temporary cash investments	95,000		3,300
Accounts receivable		5,003	
Accrued interest receivable	5		1
Inventory	25,241	794	161
	<u>464,303</u>	<u>154,226</u>	<u>71,312</u>
Total Assets	\$ 464,303	\$ 154,226	\$ 71,312
Liabilities			
Accounts payable	\$ 7,684	\$ 5,539	
Due to Jefferson County Board of Education			\$ 1,850
Due to student groups	456,619	148,687	69,462
	<u>464,303</u>	<u>154,226</u>	<u>71,312</u>
Total Liabilities	\$ 464,303	\$ 154,226	\$ 71,312

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Doss High Magnet Career Academy	DuPont Manual High School	Eastern High School
Assets			
Cash	\$ 65,980	\$ 345,873	\$ 428,927
Temporary cash investments		150,000	25,000
Accounts receivable	877	60	6,595
Accrued interest receivable		38	3
Inventory	13,842	347	8
	<u>80,699</u>	<u>496,318</u>	<u>460,533</u>
Total Assets	\$ 80,699	\$ 496,318	\$ 460,533
Liabilities			
Accounts payable		\$ 11,133	\$ 8,030
Due to Jefferson County Board of Education		17,384	4,530
Due to student groups	\$ 80,699	467,801	447,973
	<u>80,699</u>	<u>496,318</u>	<u>460,533</u>
Total Liabilities	\$ 80,699	\$ 496,318	\$ 460,533

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Fairdale High Magnet Career Academy	Fern Creek Traditional High School	Iroquois High Magnet Career Academy
Assets			
Cash	\$ 91,768	\$ 16,334	\$ 15,941
Temporary cash investments	80,000	119,000	10,000
Accounts receivable	44		
Accrued interest receivable	8	6	1
Inventory	4,362	13,844	6,769
	<u>4,362</u>	<u>13,844</u>	<u>6,769</u>
Total Assets	<u>\$ 176,182</u>	<u>\$ 149,184</u>	<u>\$ 32,711</u>
Liabilities			
Accounts payable	\$ 14,980	\$ 1,008	\$ 20,685
Due to Jefferson County Board of Education			
Due to student groups	161,202	148,176	12,026
	<u>161,202</u>	<u>148,176</u>	<u>12,026</u>
Total Liabilities	<u>\$ 176,182</u>	<u>\$ 149,184</u>	<u>\$ 32,711</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Jefferson County High School	Phoenix School of Discovery	Jefferson- town High Magnet Career Academy
Assets			
Cash	\$ 657,790	\$ 10,295	\$ 18,315
Temporary cash investments			62,958
Accounts receivable		215	3,727
Accrued interest receivable			19
Inventory	1,218	28	25
	<u>1,218</u>	<u>28</u>	<u>25</u>
Total Assets	<u>\$ 659,008</u>	<u>\$ 10,538</u>	<u>\$ 85,044</u>
Liabilities			
Accounts payable			\$ 2,920
Due to Jefferson County Board of Education	\$ 171,651		
Due to student groups	487,357	\$ 10,538	82,124
	<u>487,357</u>	<u>\$ 10,538</u>	<u>82,124</u>
Total Liabilities	<u>\$ 659,008</u>	<u>\$ 10,538</u>	<u>\$ 85,044</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Liberty High School	Louisville Male Traditional High School	Moore Traditional School
Assets			
Cash	\$ 13,081	\$ 315,820	\$ 74,640
Temporary cash investments		97,000	
Accounts receivable	423		
Accrued interest receivable		2	
Inventory	341	36,606	13,430
	<u>341</u>	<u>36,606</u>	<u>13,430</u>
Total Assets	<u>\$ 13,845</u>	<u>\$ 449,428</u>	<u>\$ 88,070</u>
Liabilities			
Accounts payable	\$ 4,293	\$ 13,077	\$ 11,189
Due to Jefferson County Board of Education			
Due to student groups	9,552	436,351	76,881
	<u>9,552</u>	<u>436,351</u>	<u>76,881</u>
Total Liabilities	<u>\$ 13,845</u>	<u>\$ 449,428</u>	<u>\$ 88,070</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Pleasure Ridge Park High Magnet Career Academy	Seneca High Magnet Career Academy	Shawnee High Magnet Career Academy
Assets			
Cash	\$ 39,445	\$ 7,225	\$ 37,464
Temporary cash investments	30,000	60,592	
Accounts receivable	9,340	4,068	759
Accrued interest receivable	104	42	
Inventory	6,893	9,264	820
	<u>6,893</u>	<u>9,264</u>	<u>820</u>
Total Assets	<u>\$ 85,782</u>	<u>\$ 81,191</u>	<u>\$ 39,043</u>
Liabilities			
Accounts payable	\$ 11,866	\$ 33	\$ 132
Due to Jefferson County Board of Education			709
Due to student groups	73,916	81,158	38,202
	<u>73,916</u>	<u>81,158</u>	<u>38,202</u>
Total Liabilities	<u>\$ 85,782</u>	<u>\$ 81,191</u>	<u>\$ 39,043</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Southern High Magnet Career Academy	State Agency Schools	T.A.P.P. Program
Assets			
Cash	\$ 83,828	\$ 59,059	\$ 28,480
Temporary cash investments		37,413	
Accounts receivable	7,368		2,604
Accrued interest receivable		5	
Inventory	1,294		262
	<u>1,294</u>	<u>5</u>	<u>262</u>
Total Assets	<u>\$ 92,490</u>	<u>\$ 96,477</u>	<u>\$ 31,346</u>
Liabilities			
Accounts payable	\$ 1,004	\$ 2,906	\$ 170
Due to Jefferson County Board of Education			3,050
Due to student groups	91,486	93,571	28,126
	<u>91,486</u>	<u>93,571</u>	<u>28,126</u>
Total Liabilities	<u>\$ 92,490</u>	<u>\$ 96,477</u>	<u>\$ 31,346</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Valley High Magnet Career Academy	Waggener Traditional High School	Western Math Science Technology Magnet High School
Assets			
Cash	\$ 76,202	\$ 59,132	\$ 29,699
Temporary cash investments	30,000		10,000
Accounts receivable	1,314	2,111	
Accrued interest receivable			
Inventory	22,725	5,912	781
	<u>22,725</u>	<u>5,912</u>	<u>781</u>
Total Assets	<u>\$ 130,241</u>	<u>\$ 67,155</u>	<u>\$ 40,480</u>
Liabilities			
Accounts payable	\$ 37	\$ 3,988	\$ 238
Due to Jefferson County Board of Education			
Due to student groups	130,204	63,167	40,242
	<u>130,204</u>	<u>63,167</u>	<u>40,242</u>
Total Liabilities	<u>\$ 130,241</u>	<u>\$ 67,155</u>	<u>\$ 40,480</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2013

	Youth Performing Arts School
Assets	
Cash	\$ 111,773
Temporary cash investments	62,301
Accounts receivable	263
Accrued interest receivable	6
Inventory	<u>6,114</u>
Total Assets	<u><u>\$ 180,457</u></u>
Liabilities	
Accounts payable	\$ 7,929
Due to Jefferson County Board of Education	
Due to student groups	<u>172,528</u>
Total Liabilities	<u><u>\$ 180,457</u></u>

See Independent Auditors' Report

Combining Statement of Cash Receipts and Disbursements

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

Year Ended June 30, 2013

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Atherton High School	\$ 247,020	\$ 528,797	\$ 495,730	\$ 280,087
Ballard High School	244,048	1,167,834	1,194,389	217,493
Breckinridge Metropolitan High School	16,596	5,690	9,210	13,076
Brown School	58,194	325,470	295,600	88,064
Buechel Metropolitan High School	6,022	12,950	2,586	16,386
Butler Traditional High School	326,655	934,453	917,051	344,057
Central High Magnet Career Academy	147,443	531,797	530,811	148,429
Churchill Park School	54,724	34,319	21,193	67,850
Doss High Magnet Career Academy	66,753	287,626	288,399	65,980
DuPont Manual High School	265,702	1,146,973	1,066,802	345,873
Eastern High School	334,533	799,606	705,212	428,927
Fairdale High Magnet Career Academy	91,282	504,814	504,328	91,768
Fern Creek Traditional High School	50,697	685,318	719,681	16,334
Iroquois High Magnet Career Academy	15,699	246,394	246,152	15,941
Jefferson County High School	680,651	787,997	810,858	657,790
Phoenix School of Discovery	12,558	20,924	23,187	10,295
Jeffersontown High Magnet Career Academy	15,543	393,299	390,527	18,315

Continued

Combining Statement of Cash Receipts and Disbursements--Continued

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

Year Ended June 30, 2013

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Liberty High School	6,956	31,336	25,211	13,081
Louisville Male Traditional School	262,810	1,286,201	1,233,191	315,820
Moore Traditional School	43,722	503,034	472,116	74,640
Pleasure Ridge Park High Magnet Career Academy	4,454	869,039	834,048	39,445
Seneca High Magnet Career Academy	28,636	413,062	434,473	7,225
Shawnee High Magnet Career Academy	45,578	142,881	150,995	37,464
Southern High Magnet Career Academy	90,501	365,970	372,643	83,828
State Agency Schools	53,200	52,631	46,772	59,059
T.A.P.P. Program	84,127	584,648	640,295	28,480
Valley High Magnet Career Academy	61,044	266,457	251,299	76,202
Waggener Traditional High School	68,156	257,342	266,366	59,132
Western Math Science Technology Magnet High School	31,213	125,544	127,058	29,699
Youth Performing Arts School	114,907	329,008	332,142	111,773
Total	<u>\$ 3,529,424</u>	<u>\$ 13,641,414</u>	<u>\$ 13,408,325</u>	<u>\$ 3,762,513</u>

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, 2013

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Adult revenue acct.		\$ 5,881	\$ 5,881	
Academic Competition		325	325	
Activity Supplement	\$ 11,871	16,323	28,194	
Adult snack revenue	387	331		\$ 718
Agendas - Lost	110	3,595	110	3,595
AHS Beautification		40	40	
Alumni Scholarship		4,000	2,000	2,000
APHG	349	1,163	865	647
AP Testing	15,705	30,826	34,534	11,997
Aquarium Fund		1,476	1,476	
Art club	97			97
Art Department	3,517	2,953	6,233	237
Athletic-depart	630	84,695	32,193	53,132
Athletic-insurance	485	8,922	9,407	
Athletic Program		4,453	4,431	22
Athletic Field Fund	5,564	871	6,435	
Athletic Startup		500	500	
Athletic ticket sales	7,869	57,725	65,594	
Athletic Tournaments	18	1,969	1,969	18
Band-Mcclave	12,865	22,608	21,080	14,393
Beta	510	630	830	310
Bookstore Change		150	150	
Business department	7,368		1,099	6,269
Calculator/usage fees	600	795		1,395
CD interest	2,290	15	125	2,180
Change Fund		2,000	2,000	
Charity - D Penner		718	718	
Chess team	1,025	443	755	713
Chinese club	2			2
Choir Travel	548	32,095	31,563	1,080

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Chorus-Tate	1,180	5,119	6,299	
Class of 61-Scholarship	1,000		1,000	
Senior Class	5,421	42,155	37,560	10,016
Junior Class	5,678	11,695	12,134	5,239
Sophomore Class	967	715	1,534	148
Concession-sports	12,095	85	11,180	1,000
Counselor fund	1,511	330	636	1,205
Christine Jansing Award	1,000	1,000	1,500	500
Debate Team	60	6,598	5,622	1,036
Dollars for scholars	736		228	508
Drama	6,516	20,291	23,929	2,878
Drew Wilson Scholarship	1,003	1,000	1,000	1,003
ECE - Dotter	139	683	434	388
ECE - Oberhausen	226	809	302	733
EMCA	566	68	634	
ESL-Wade	103			103
FBLA	223	1,981	1,944	260
FCA	93			93
Fee Waiver		19,346	6,923	12,423
Foreign language dept.	230	6,491	6,721	
French Club	381	2,396	2,777	
Freshman Class	270	362	290	342
General	28,209	1,889	15,901	14,197
German club	223			223
Gregory Excel Award	1,000			1,000
Hardy's English	152	242	147	247
Health/Satori	20	1,925	1,920	25
Holocaust/Penner	680	12,815	12,705	790
Humanities dept	1,875			1,875
IBM tandy-mechentn	2,976			2,976

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
IB Testing		17,640	440	17,200
Japanese Club	483	793	943	333
Library dept	174	256	149	281
London: Perry	142			142
Marine Biology Bennett	1,063	3,755	3,912	906
Math Dept.		525	525	
Men of Quality	6			6
MTRP	1,236	953	770	1,419
MTRP Scholarships	111			111
NHS	996	991	1,220	767
Newspaper		1,551	1,551	
Non-Carb Pepsi	9,918	5,859	14,777	1,000
Now interest account	98	54		152
Orchestra-Dougherty	550	1,795	1,180	1,165
Parking fees	2,496	2,885	268	5,113
PTA Scholarship	500	1,000	250	1,250
Pepsi: teachers	6,438	4,867	6,712	4,593
Petty cash		100	100	
Photography		2,599	2,599	
Piano - Tate	684	600	1,225	59
Principal's Adult Account	380		279	101
PSAT	591	1,635	2,026	200
RAK		25		25
Rebel Alliance		767	767	
Registration fees	6,697	111,558	113,221	5,034
River city player	640	425	1,065	
School store	5,561	8,901	5,247	9,215
Science - Department	2,541	5,103	7,482	162
Social Club	217	784	643	358
Spanish Club	814	120	174	760

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Spanish Honor Society	277			277
Special Collection	6,170	5,305	11,225	250
Sports - Archery	249	10,300	9,721	828
Sports-Baseball	7,311	11,736	13,598	5,449
Sports-basket	1,015	7,582	7,358	1,239
Sports-girls basketball	1,342	5,950	6,831	461
Sports-cheerleading	393	2,839	3,232	
Sports-cross country	627	787	752	662
Sports-cross country girls	776	717	598	895
Sports-dance team	3,578	341	2,024	1,895
Sports-field hockey	1,378	3,684	2,841	2,221
Sports-football	2,644	23,441	17,946	8,139
Sports-golf	123	815	551	387
Sports-golf girls	283			283
Sports-lacrosse		58		58
Sports-soccer girls	2,563	3,433	3,905	2,091
Sports-soccer boys		3,595	2,978	617
Sports-softball	167	4,796	4,241	722
Sports-swimming boys	2,407	3,340	2,771	2,976
Sports-tennis boys	35			35
Sports-tennis girls	62			62
Step team		138	78	60
Sports-track	337	2,810	2,437	710
Sports-volleyball	1,473	13,391	12,679	2,185
Sports-wrestling	1,270	1,562	1,647	1,185
Steve Lin Choral School	1,356	550	475	1,431
Student Activities	10,554	12,016	19,417	3,153
Student services	1,031	1,222	736	1,517
Textbooks	2,763	914	3,502	175
Theatre Arts Equipment	30	9,443		9,473

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Vaudeville		5,394	5,394	
Yearbook	8,867	32,198	18,789	22,276
Y Club	273	496	139	630
Youth Service Center		337	319	18
Class of 1982	3,987	500	125	4,362
Subtotal	252,020	768,728	735,661	285,087
Interfund transfers		(239,931)	(239,931)	
Certificate of deposit	(5,000)			(5,000)
Total	<u>\$ 247,020</u>	<u>\$ 528,797</u>	<u>\$ 495,730</u>	<u>\$ 280,087</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, 2013

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Academics	\$ 60	\$ 3,923	\$ 3,983	
Administration	173	393,870	393,884	\$ 159
Advancement	4,486	23,710	20,345	7,851
Advancement Pepsi	5,593	32,511	37,141	963
Astronomy Club	48			48
African exchange	14			14
Alumni	1,575		424	1,151
AP Testing	56,295	138,847	195,055	87
Art-Waltman	2,740	10,022	10,965	1,797
Art Smith	7			7
ACT PREP		4,100	886	3,214
Art-Whitehouse	40			40
Art-Whitehouse		23,379	23,379	
At Risk	2,432	21,888	6,387	17,933
Athletics	183	227,674	227,259	598
Athletic insurance	4,040	18,477	22,517	
Auction (Cancer)	112	223	223	112
Auditorium	278	3,013	3,291	
AV	2,410	1,972	4,382	
Bach	1,852	79,130	80,627	355
Ballard Band Boosters	123	3,000	3,000	123
Ballard basketball c	286		286	
Ballard boys bb	5,349	16,000	20,102	1,247
Ballard girls bb	84	372	456	
Ballard memorial	465			465
Ballard Soccer Booster	157			157
Beecher Terrace	471		51	420
Beta	391	3,080	3,675	(204)
Bookstore	6,138	36,136	23,696	18,578
Boys baseball	3,452	180	326	3,306

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Boys golf team		8,003	8,003	
Boys soccer	2,466	3,255	2,548	3,173
Boys Tennis	3,751	6,786	7,376	3,161
Boys track	1,513	60	1,573	
Business computer	4	17,183	10,599	6,588
Change fund		2,000	2,000	
Cheerleaders	4,208	12,591	14,478	2,321
Chemistry club	739	10,225	10,834	130
Chess Team	302			302
Chicago Trip	635	8,710	6,150	3,195
CHOIR FUNDRAISING		8,623	8,623	
Choir	16	2,830	2,846	
Class of 2015	12,705	11,992	250	24,447
Class of 2012	21,171	45	20,434	782
Class of 2013	26,796	25,985	44,931	7,850
Class of 2016		12,786	1,105	11,681
Class of 2014	22,645	11,739	6,279	28,105
First Ballard Reserve	2,855	1,531	3,962	424
Crusade for Children		315	315	
Dance Maroon	11,058	20,560	14,159	17,459
Dance team	4,278	52,420	54,096	2,602
Debate	421	2,733	3,154	
Donations	139			139
Drama	1,605	39,635	30,627	10,613
E- SCHOOL		25		25
Ece-Cbe		1,255	1,255	
English department		18,802	18,802	
Environmental club	586			586
Faculty fund	88	1,000	209	879
FBLA	17	4,159	4,176	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
FMD Basketball	8	872	633	247
Field hockey	5,008	9,577	9,809	4,776
Fine arts	620	2,732	326	3,026
Foreign exchange	4,658	9,736	8,750	5,644
Foreign Language	688	1,600	2,288	
French club	476	1,677	1,810	343
Girls Cross Country	627	64	691	
Girls golf	52			52
Girls softball	120			120
Girls track	46	2,173	2,186	33
Golf Scramble	635	730		1,365
Health	451	1,500	1,723	228
High School Principal		2,200	974	1,226
Humanities	75			75
Interest & cds	342	259		601
KYA - KUNA		2,059	1,690	369
Japanese club	2,459	3,557	1,713	4,303
Jostens	656			656
Land Rover Soccer	600			600
Latin club	738			738
Lift A Thon Football	250			250
Barc	1,326			1,326
MU Alpha Theta	1,370	375	178	1,567
Madrigals	2,000	21,871	23,806	65
Math - Bean	573			573
Math	167	5,888	5,504	551
Mega Media Sum Camp	445	50	219	276
MTRP	63			63
National Art Honor Soc	1,117			1,117
Newspaper		4,226	4,209	17

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
NATIONAL ENGLISH				
HONOR		144		144
NHS	375	1,018	1,045	348
Orchestra	914	8,298	6,879	2,333
Physics club	49			49
Ping Pong Club	302			302
Project Graduation	509			509
Technology Ed	77	230	307	
PSAT	7,328	6,450	3,592	10,186
Psychology	38			38
Riggs	13	46	59	
Science fees	194	11,872	12,066	
RELAY FOR LIFE		5,914	5,914	
Science Olympiad Club	550			550
Social Studies	78			78
Social Studies		5,935	5,935	
Ski Club	3,559	3,285	4,065	2,779
Spanish club		2,667	2,667	
Spanish Honor	134			134
Star Fund Arts Bldg	281		190	91
Step Team	560		120	440
Student technology	745			745
Summer school	24,739	14,300	38,168	871
Super Smash Club	73			73
Swimming	1,494	9,711	9,107	2,098
Trash, Howard	20			20

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
United Basketball League	1,328	125	221	1,232
Volleyball	1,458	8,626	4,181	5,903
Web Design	145			145
World Language	414	2,643	3,057	
Yearbook	4,957	48,050	28,564	24,443
Subtotal	293,156	1,527,215	1,553,770	266,601
Interfund transfers		(359,381)	(359,381)	
Certificate of deposit	(49,108)			(49,108)
Total	\$ 244,048	\$ 1,167,834	\$ 1,194,389	\$ 217,493

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, 2013

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
At risk	\$ 853	\$ 12	\$ 12	\$ 853
Faculty/Staff Activities	46	1,256	1,223	79
Fred Wiche award	152		86	66
Fund for the Arts	833	150	150	833
General fund	6,983		950	6,033
In and Out		213	213	
Interest-account	2	16		18
Pepsi	819	1,484	1,996	307
Student Activities	<u>6,908</u>	<u>3,780</u>	<u>5,801</u>	<u>4,887</u>
Subtotal	16,596	6,911	10,431	13,076
Interfund transfers		<u>(1,221)</u>	<u>(1,221)</u>	
Total	<u>\$ 16,596</u>	<u>\$ 5,690</u>	<u>\$ 9,210</u>	<u>\$ 13,076</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, 2013

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
3rd Grade	\$ 711	\$ 3,540	\$ 3,359	\$ 892
4-5 Team	1,227	13,040	11,357	2,910
5-6 team	35		35	
5th Grade Trip	315	29,876	30,191	
6th Grade	464	4,313	4,280	497
7-8 team	2,249	8,120	6,585	3,784
7-8 team trip	802	23,330	23,737	395
AP Biology	836	2,701	2,227	1,310
AP Test	53	8,206	7,800	459
Adv. math	401	60		461
Art- elementary	123	1,600	1,346	377
Art- high	160	4,925	3,188	1,897
At risk fees	11,397	12,515	13,133	10,779
Athletic insurance	55	3,410	3,445	20
Auditorium		4,000		4,000
Athletics	1,512	39,140	34,420	6,232
Athletic Tournament	90		90	
Backner	164	1,417	1,581	
Band	87	18,906	13,415	5,578
Basketball-boys	1,239	1,550	2,087	702
Basketball-girls	255	1,598	402	1,451
Basketball-boys midd	150	2,085	2,060	175
Basketball-girls middle	129	1,835	1,579	385
Beta club	128	415	465	78
Box Tops for Education	107			107
Bowling	268	1,330	1,598	
Change fund		703	703	
Cheerleaders-high	374	8,533	7,835	1,072
Cheerleaders-middle	155	4,400	4,292	263
Chemistry	492	1,920	2,412	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Chorus	250	15,193	15,118	325
Computer	105			105
Concessions	8,852	15,876	16,819	7,909
Corey Stauble Grant	367			367
Courtesy fund		552	480	72
Dance Team	16			16
District Activity Supp	3,269	5,749	9,018	
Debate Team	130	9	117	22
Doyle	11	1,653	1,664	
Drama	944	2,808	2,658	1,094
Elementary Basketball		188		188
English- Jones	27			27
English- juniors	80			80
Ele Music		1,357	449	908
French	286			286
Golf	340			340
Humanities	150			150
High School Student Fees	4,804	6,517	8,405	2,916
In and Out		423	423	
Innsbrook	213			213
Interest income	130	90	8	212
Jazz Band	10		10	
Jennifer	977	845	299	1,523
Jetter	1,557	1,715	1,885	1,387
Ladies of Zeal	167	102	162	107
Library	1,640	15,912	12,891	4,661
Lockers	25	26		51
Lois Natkin Scholarship	3,000		1,000	2,000
Lost textbook	2,848	2,856	760	4,944
Market day	264	1,385	459	1,190

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
National Honor Society	304		11	293
Middle District Swim M		4,308	3,465	843
Newspaper	717	3,197	2,562	1,352
Metro United Way		42	42	
Orchestra	2,515	17,466	13,085	6,896
Past Due Obligations	424	1,524	1,948	
Pep Club	1,737	1,919	2,662	994
Photography	135	40	124	51
Schrenger	284	931	361	854
Senior Travel	1			1
Soccer-High	246	2,165	104	2,307
Soccer-Middle	94	895	989	
Softball		2,065	2,015	50
Spirit Wear	4,526	2,340	2,194	4,672
Spiritwear Adult	30			30
Class of 2012	702		702	
Class of 2013	977	6,321	6,841	457
Class of 2014	115	3,641	2,844	912
Class of 2016		820	665	155
Student Metro United Way		1,723	1,208	515
Susan K	493	1,234	1,386	341
Swim Team	784	2,409	2,469	724
Technology	345	7,297	4,037	3,605
Target	306	1,555	1,861	
Travel Club	22	275	275	22
Tournament Dist 23	749	610	1,359	
Track	75		54	21
Vending-ath. Pepsi	1,197	2,029	1,750	1,476
Volleyball-High	628	2,643	3,271	
Volleyball-middle	1,624	3,057	4,681	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
West Lou Elem B	3,863	17,842	21,705	
YMCA	852		844	8
Yearbook	65	6,869	310	6,624
Subtotal	78,250	371,941	342,071	108,120
Interfund transfers		(46,471)	(46,471)	
Certificate of deposit	(20,056)			(20,056)
Total	\$ 58,194	\$ 325,470	\$ 295,600	\$ 88,064

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, 2013

Buechel Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative	\$ 10,277	\$ 3,232	\$ 1,614	\$ 11,895
Crusade for Children		76	76	
Donations for Student	69			69
Fund for the Arts FT		65	65	
Interest CD	20	10		30
Interest - NOW account	3	14		17
Pepsi 20 oz Drinks	1,079	1,741	831	1,989
Student fieldtrips	3,070	7,812		10,882
Student incentives	1,516	7,812	7,812	1,516
Subtotal	16,034	20,762	10,398	26,398
Interfund transfers		(7,812)	(7,812)	
Certificate of deposit	(10,012)			(10,012)
Total	<u>\$ 6,022</u>	<u>\$ 12,950</u>	<u>\$ 2,586</u>	<u>\$ 16,386</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, 2013

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Academics	\$ 31,300	\$ 19,940	\$ 36,305	\$ 14,935
Administrative	4,052	3,082	3,689	3,445
Adult	5,976	9,796	8,052	7,720
Annual	61,589	59,351	75,584	45,356
Archery	5,716	6,889	7,043	5,562
Art	1,614	3,615	5,005	224
At risk students		25,776	25,776	
Athletics	31,804	68,756	71,503	29,057
Bloss Stadium	15,778	42,000	11,190	46,588
Bowling Team		1,491	1,111	380
Baseball	13,912	68,918	75,161	7,669
Basketball-boys	4,129	43,245	34,295	13,079
Basketball-girls	670	40,961	38,940	2,691
Bear Bodies	307	1,801	1,677	431
Beta club	2,022	7,793	8,438	1,377
Change fund		3,200	3,200	
Cheerleaders	5,334	37,560	41,143	1,751
Chess		100	40	60
Computer club	1,090		375	715
Cross country-boys	1,616	5,377	6,317	676
Cross country-girls	825	7,129	6,895	1,059
Dance Team	590	3,088	2,229	1,449
Drama	7,759	2,790	3,074	7,475
F.B.L.A.	3,393	10,300	10,896	2,797
FCA	808	1,968	1,452	1,324
Fees	13,077	99,366	101,215	11,228
Field Hockey	3,106	2,566	2,470	3,202
Field trip	2,199	18,273	18,435	2,037
Football	75	90,169	90,244	
French club	45			45

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Golf - boys	124	6,545	6,454	215
Golf - girls	35	1,625	995	665
Gray's	52,886	81,260	105,564	28,582
Hatfield Gym	5,099	53,502	2,588	56,013
Humanities	5,874	6,120	7,516	4,478
In & Out		3,123	3,123	
Interest		251	251	
Journalism	4,211		260	3,951
JROTC		25,539	22,536	3,003
KUMA/KYA		7,955	6,955	1,000
Lockers	218			218
Marquee	6,565	1,260	2,675	5,150
Media center	1,316	11,500	10,135	2,681
Music	644	3,130	3,774	
National Honor Society	3,363	10,725	10,402	3,686
Orchestra	54	1,638	1,689	3
Pep club	870			870
Pepsi		48,884	48,884	
Physical education	674	4,884	1,478	4,080
Reimbursement		1,170	1,170	
Salesroom	3,914		3,914	
Scholarship	6,324	550	2,200	4,674
Science	581	7,870	6,549	1,902
Senior Athletic Awards	3,500	2,588	2,588	3,500
Seniors 2013	26,668	80,246	106,914	
Seniors 2016		10,279	810	9,469
Seniors 2014	15,220	24,987	16,232	23,975
Seniors 2015	9,333	8,888	1,833	16,388
Soccer boys	3,989	11,956	15,945	
Soccer girls		12,140	10,467	1,673

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Softball	1,074	24,656	25,695	35
Spanish	7			7
Stamps/Reimbursement	444	529	500	473
State textbooks	4,261	2,414	3,248	3,427
Step Team	1,096		1,096	
Student activities	6,881	8,974	6,185	9,670
Student council	659			659
Student purchases	23,764	23,149	26,314	20,599
Swim Team	799	4,324	5,089	34
Tennis-boys		2,324	1,329	995
Tennis-girls	808	3,934	2,548	2,194
Testing	6,648	12,921	13,224	6,345
Track-boys	518	2,015	1,938	595
Weight Room	1,667	3,299	3,749	1,217
Track-girls	2,781	2,427	2,636	2,572
voice of Joy		907	404	503
Vending		3,716	3,716	
Volleyball		11,153	9,929	1,224
Subtotal	421,655	1,220,657	1,203,255	439,057
Interfund transfers		(286,204)	(286,204)	
Certificate of deposit	(95,000)			(95,000)
Total	\$ 326,655	\$ 934,453	\$ 917,051	\$ 344,057

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, 2013

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Art	\$ 137	\$ 995	\$ 711	\$ 421
AP Calculus Grad Cords	17	96	67	46
At risk students	150	32,976	33,089	37
Athletics	58	96,450	96,505	3
Athletic maintenance		5,460	5,460	
Athletic change fund		5,020	5,020	
Athletic Hall of Fame	76			76
Athletic insurance	20	5,217	5,220	17
Athletic Trainer	26	2,151	2,046	131
Band	240	9,778	10,018	
Band Uniforms		7,232	7,232	
Banking Business	3,784	634	1,530	2,888
Baseball	591	5,055	5,488	158
Basketball-boys	21		21	
Basketball-girls		4,560	2,649	1,911
Biology	19			19
Buckle Up Kids	858		858	
CHS CH	144	1,375	1,095	424
CHS Cheerleaders	2,469	21,996	19,230	5,235
Capital Improvements	1,583	1,583	3,166	
Championship Rings	1,475	42,095	43,310	260
Class of 2012	10,031	676	10,707	
Class of 2013	18,131	53,850	64,002	7,979
CLASS OF 2016		2,520	729	1,791
Class of 2014	3,820	27,635	8,841	22,614
Class of 2015	1,798	1,155	843	2,110
Clubs:				
Beta	438	2,916	1,515	1,839
F.B.L.A.		180	132	48
French	57			57

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Clubs:				
National Honor Society	78	2,369	1,027	1,420
Spanish	854	19	45	828
Satellite class	203			203
Computer Apps		3,290	1,924	1,366
Concessions	266	27,581	27,847	
Courtesy Comm	2,083	2,530	4,445	168
Counselor's office	1,945	3,291	2,843	2,393
Debate Team	468			468
DECA	392	998	1,337	53
Dental science	2,128	1,080	1,932	1,276
Distinguished Alumni	641	150	400	391
District Activity Supp		20,349	20,349	
English department fees	2,193	5,110	4,089	3,214
Engraved Bricks	1,934	305	2,032	207
Faculty soft drinks	1,171	3,984	3,754	1,401
FDC	4,848	13,515	10,861	7,502
Flag Team	1,980	4,665	4,655	1,990
Football	592	565	1,156	1
Football Spirit Wear		16,956	15,924	1,032
Forensic Science	1,076	524	461	1,139
French One-FLP	804	1,179	323	1,660
French 2	1,562	999	191	2,370
General	3,809	10,426	8,641	5,594
Heart to Heart Schol	115	85	200	
Fifth Third Bank		5	5	
H.O.S.A.	2,626	25,948	22,416	6,158
Humanities Class	33	150		183
Improvement Donations	318	4,598	1,583	3,333
In/Out	760	6,178	6,558	380

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Interest	435	588	525	498
Invitational track	1,599	6,931	7,928	602
Jr. Red Cross	182			182
Law & Government	88	260	267	81
Library	220	152	112	260
MTRP	488			488
Math	90			90
NonCarbonated Drinks	877	14,147	14,863	161
Nutritional Snacks	903	9,185	10,010	78
N.J.R.O.T.C.	4,466	3,146	3,062	4,550
Orchestra	151	947	1,098	
Other Ticket Sales		7,329	7,329	
Papa Johns Change Fund		50	50	
Papa Johns Pizza	1,899	5,896	5,873	1,922
Papa Johns Scholarship	4,675	5,248	3,680	6,243
Parking	189	205	44	350
Prom Ticket Sales		17,311	17,311	
Photography	3			3
Peake diagnostic	1,982	4,714	3,529	3,167
Poetry Slam	50			50
Pre Nursing	666		356	310
Renaissance Fund	263			263
Scholarship Donations	2,500	4,000	2,500	4,000
Science department	2,492	8,610	8,542	2,560
Science Olympiad	7			7
Snack machine	45	238	238	45
Swim Team		315	315	
Soccer	589	259	252	596
Social Studies	17	1,120	1,048	89
Softball	59	1,305	1,123	241

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Spanish	889	1,296	409	1,776
Spanish Honor Society	283	715	973	25
Spaulding nursing	1,259		287	972
Step team	399			399
Stingettes Dance Team	133	6,090	5,897	326
Student Activity	6,318	17,540	20,231	3,627
SuperAmerica scholarship	3,388	4,200	3,138	4,450
SuperAmerica	3,352	7,844	8,888	2,308
SuperAmerica Change		167	150	17
SuperAmerica Business	156		117	39
Textbook	4,614	3,889	3,786	4,717
Theatre Expenses	346	700	614	432
Therapeutic pharmacy	86	33	119	
Boys/Girls Track	1,491	5,006	5,769	728
Track Repair Fund	300	300		600
Unit Support NJROTC	596		100	496
Vet sciences	1,976	2,163	3,685	454
Volleyball	2,274	3,772	5,205	841
Wrestling	6,914	12,916	18,268	1,562
Yellow Jacket Fund	6,974	3,472	10,284	162
Yearbook	1,938	17,238	14,308	4,868
Subtotal	147,443	667,751	666,765	148,429
Interfund transfers		(135,954)	(135,954)	
Total	<u>\$ 147,443</u>	<u>\$ 531,797</u>	<u>\$ 530,811</u>	<u>\$ 148,429</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, 2013

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Art	\$ 79	\$ 94	\$ 83	\$ 90
At risk fees	1,802	1,799	116	3,485
Burczyk		1,787	799	988
Carlson (Minton, April)	21	875	842	54
Clark	23	673	159	537
Change Fund		500	500	
Computer Lab	289		289	
Cobb		1,602	1,602	
East Jefferson Snacks	198	1,952	1,911	239
Early Childhood	33		24	9
Hollkamp		1,559		1,559
Field trips	33		7	26
Gamble	3		3	
General	7,131	8,418	2,561	12,988
Hollyday Market		987	43	944
Graduation		188	74	114
In & out		25	25	
Interest on account	3,739	12		3,751
Interest on CD	8,953	9		8,962
Graduation/Reimbursement		300	300	
Johnson	285	679	281	683
Kosair Grant	3,000			3,000
Kustes	223	797	499	521
Lay	197		197	
Nalley/Sowers	1,287	1,445	2,732	
Kyle Hall Memorial		325		325
Playground Grant	19,028		68	18,960
Megan Knabel Memorial	2,448	145		2,593
Moss	595		516	79
Music Grant	202		95	107

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
OWE	632	337	126	843
Paul	94	786	201	679
Pepsi	286	2,275	2,173	388
Parking		5,351	5,351	
Poncheri	1,063	1,183	412	1,834
Practical Living	93		93	
Prom	262	196	206	252
Radatz	100		100	
Pool Fund		125	41	84
Ramsey	750	1,860	1,938	672
Smith	429	634	601	462
Sons	328		40	288
Social Committee		190		190
Ski Trip for Special	1,239	1,883	1,573	1,549
Staff activities	1,072	1,700	2,279	493
Student activities	1,910		1,327	583
Stutz		839	104	735
Walton		250	245	5
Willis	197	980	398	779
Yearbook		1,300		1,300
Subtotal	58,024	44,060	30,934	71,150
Interfund transfers		(9,741)	(9,741)	
Certificate of deposit	(3,300)			(3,300)
Total	<u>\$ 54,724</u>	<u>\$ 34,319</u>	<u>\$ 21,193</u>	<u>\$ 67,850</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, 2013

Doss High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
ACI-Dragon Pride Booster	\$ 12,187	\$ 29,714	\$ 41,577	\$ 324
Academic Competition		21	21	
Accounting/Business	192	515	661	46
ACT/AP Test Prep	427	3,102	2,938	591
Yearbook 2011	3,556	5,211	5,291	3,476
Art		3,140	807	2,333
Athletic Concessions		27,756	27,756	
Athletic - miscellaneous	279	63,605	63,458	426
Band	865	5,623	4,228	2,260
Baseball		17,951	11,570	6,381
Baseball - misc.	6,140	188	6,328	
Boys Basketball		17,659	12,051	5,608
B. Soccer		291		291
Book Club		244		244
Bookstore	1,583	18,008	18,827	764
Bowling	240			240
Boys basketball-misc.	2,782	1,573	4,355	
Charitable Contributions	30	798	828	
Cheerleaders misc		11,607	11,032	575
Choir	39	3,774	3,469	344
Class of 2013	2,412	24,760	25,685	1,487
Class of 2015	548	1,145		1,693
Class of 2016		1,126	786	340
Class of 2012	5,526		5,526	
Class of 2014	2,255	1,906	1,811	2,350
Coffee Cart	1,764	1,706	1,715	1,755
Change Fund		2,200	2,200	
Counselors office	784	1,140	1,218	706
Cross Country		100		100
Dragon Bytes		432	363	69

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Doss High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Dist Activity Supplement		19,449	19,449	
ECE Dept	353	200		553
Environmental Club		6,095	891	5,204
Faculty - staff acct.	213	3,437	3,650	
Faculty Vend-Cstdl	124	1,100	879	345
FBLA-Business Misc	12	4,489	4,421	80
Fee waivers		24,336	24,336	
Field Trip		620	440	180
Football		17,474	17,474	
Football - Misc		8,193	8,193	
General activities	283	18,929	17,980	1,232
Hall of Fame		1,715	1,715	
G. Basketball		2,050	1,273	777
G Basketball-misc	175		175	
Guitar		260	15	245
Harry Potter Club	93			93
In-Out acct.		349	349	
Insurance	50	4,130	3,400	780
Interest income	1	11	3	9
Key Club	383	437	472	348
Lost textbooks		1,097		1,097
Media center account	135	153	33	255
Men of Quality		2,918	2,859	59
National Honor Society	482	915	1,058	339
National Technology	45			45
Newspaper		1,315	1,315	
Orchestra	261	600	469	392
PE Dept		5,860	5,695	165
Percussion	180	160	205	135
Piano	280	120	20	380

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Doss High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Press Box Fund	10,632		675	9,957
Regis Fees		11,424	11,399	25
Softball		7,058	7,058	
Softball - Misc	324		324	
Sports Medicine	961	1,265	969	1,257
Step Team		1,523	1,267	256
Student ID	841			841
Student Recognition	7,729	9,203	12,640	4,292
Student Services	78	380	458	
Swimming		591	591	
Swimming misc		25	25	
Technology Classes/GIS		2,760	626	2,134
Theater Arts	528	534		1,062
Tournaments-Reg/Dist E	60	10,616	10,338	338
Vending Non-carb	771	2,828	3,100	499
Volleyball		6,938	6,795	143
Volleyball misc	63	62	125	
Wrestling		7,428	7,368	60
Wrestling Misc	87		87	
Subtotal	66,753	434,342	435,115	65,980
Interfund transfers		(146,716)	(146,716)	
Total	<u>\$ 66,753</u>	<u>\$ 287,626</u>	<u>\$ 288,399</u>	<u>\$ 65,980</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, 2013

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Academic team	\$ 1,066	\$ 17,598	\$ 16,077	\$ 2,587
Action for Africa	557	1,881	623	1,815
Administration	12,840	9,077	10,146	11,771
AP Testing	48,033	166,070	161,259	52,844
Art	2,946	3,305	6,051	200
ACM-Assoc for Computing		140		140
Art at the Beach	6,473	17,833	15,119	9,187
Art Alford		5,171	5,171	
Art-Curtis		5,715	5,715	
Art-Deweese		6,780	6,780	
Art- YOUNG		4,731	4,731	
Art-NYC Trip	720		720	
Art-Tallent	100	4,119	4,219	
Athletics	8,100	280,093	261,724	26,469
Athletic change fund		4,000	4,000	
Athletic Bottles Student		2,308	2,308	
Assoc for Computing MA		140	140	
At risk students	1,252	18,273	18,926	599
Bad-Minton	40			40
Beta club	4,725	4,159	2,063	6,821
Bowling Club	100			100
Business education	2,612	10,132	7,537	5,207
Chess Club	197			197
Class of 2012	14,295	410	14,705	
CLASS OF 2016		12,948	4,697	8,251
Class of 2013	40,793	51,153	77,816	14,130
Class of 2015	8,899	13,253	646	21,506
Class of 2014	16,540	32,565	14,894	34,211
Class of 2011	300		300	
Camp Life		32		32

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Concessions		38,468	38,468	
Communications/ media arts	3,773	8,855	11,289	1,339
Counselors fund	1,786		378	1,408
Courtyard	8,373			8,373
Change Other		3,000	3,000	
Crimson crafters	2,086	96	705	1,477
Crimson day	21,069	15,925	6,619	30,375
Crimson record	594	5,277	4,857	1,014
Darif-Amgen	4,047		1,037	3,010
Deaf education	470			470
Debate	3,352	7,320	9,849	823
Deca	92	240		332
Don Fightmaster	101			101
Donations - Student	757			757
Drama	417		92	325
Dreamers step team	3,319	1,844	3,227	1,936
English fund	1,067	19,053	17,206	2,914
Environmental Club	983	344	440	887
Envirothon Team	216			216
Ethics	391			391
Executive council	2,734	3,055	3,372	2,417
Excel Darif	809		25	784
Excel Hunt	55			55
Excel Smith	1,000			1,000
F.B.L.A.	3,438	18,854	18,672	3,620
FCA	8			8
FCCLA	179	15,820	15,009	990
Faculty league	885	598	287	1,196
Faculty league- Pepsi		1,850	1,850	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Faculty League-Snack		4	4	
Family & Consumer Sci	180	5,447	4,842	785
Family & Consumer Science	172	4,110	4,206	76
Foreign language dept	6,434	2,454	3,081	5,807
Forg Lang-Castro		575	575	
Foreign Language-Goforth		576	576	
Forg Lang-Gutierrez		545	545	
Foreign Language Exch.	89			89
Forg Lang -Stevenson		35	35	
Foreign Language Farman		481	481	
Foreign Language FES	4,146			4,146
FL Workbooks	30	9,411	9,042	399
Foreign Language-Pascual		940	940	
Foreign Language Perkins		398	398	
Foreign Language-Shiroma		980	980	
Foreign Language Smith		160	160	
Foreign Language Lenihan		735	735	
Foreign Language Walsh		811	811	
Ford memorial scholarship	125			125
French club	720	754	662	812
French Trip		166	166	
French scrabble	25	75	58	42
Journalism Club	140	750		890
Gay/Straight Alliance	150			150
HSTMP		2,184	1,491	693
Humanities	5	3,454	3,459	
HUNT-GE STAR		500	290	210
History Club		344	141	203
IDEA Festival	298	2,210	1,999	509
Interest	27	946	953	20

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Key club	5,873	12,641	13,093	5,421
Kederis-Donation	282			282
Latin club	4	4,168	3,231	941
International Club		414	205	209
Library fund	19	10,414	10,334	99
Literary magazine	2,538	2,391	2,640	2,289
Locker Maintenance		7,480	7,480	
Market Day		1,115	1,115	
Math	1,265	1,018	182	2,101
Misc-Donations Staff	2,209		29	2,180
Misc. - scholarships	3,505	11,305	11,305	3,505
MST Freshman Camp	1,800	2,700	1,800	2,700
MST donations	12,028	16,433	24,382	4,079
Mock trial	135	400	400	135
Mu Alpha Theta	895	1,028	551	1,372
NAHS	867	2,956	1,001	2,822
National Honor Society	6,007	4,120	2,084	8,043
National Spanish Exam	1	1,965	1,966	
National French Exam		600	542	58
National French Honor	699	390	370	719
Obligations	2,685	5,223	160	7,748
Parking Passes		6,580	6,580	
Photo club	1,037	8,395	8,135	1,297
Physical education	2,445	3,330	997	4,778
Ping Pong	375	70	80	365
Postage	612		144	468
PSAT	7,760	14,544	12,391	9,913
Presidential Award	17		17	
Quick recall	389			389
Recycling project	375		149	226

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
S.A.D.D.	341			341
Sew What	790	926	1,120	596
Hammond Scholarships	4,060	55	500	3,615
Science annual trip	12		12	
Snack Machine-CAFÉ & H		205	205	
Science-Albright		1,340	1,340	
Science-Baar		4,461	4,461	
Science - Corrigan		2,780	2,780	
Science-Darif		2,335	2,335	
Science-Keslere		1,300	1,300	
Science-Fries		1,530	1,530	
Science-Hall		2,860	2,860	
Science-Lucas		465	465	
Science-McKiim		1,455	1,455	
Science-Moss		2,315	2,315	
Science-Murphy		1,380	1,380	
Science National Honor	50	288		338
Science-White		1,490	1,490	
Science-Zwanzig	349	2,490	2,839	
Science fund	10,456	7,539	7,769	10,226
Science Bowl	1,000			1,000
Science Olympiad		4,845	4,576	269
SHH State Service Proj	112		112	
SECME	14			14
Spanish Workbooks	20			20
Social studies	3,956	7,851	7,665	4,142
Spanish Club	112	192	91	213
Spanish Convention		6,535	6,351	184
Stadium fund		9,688	9,688	
Spanish NHS	333	2,396	2,705	24

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
State textbooks	5,912	1,530	4,334	3,108
Student activities	20,072	10,747	13,895	16,924
Student fees	7,130	118,380	117,229	8,281
Student ID Machine	26,104	10,913	1,312	35,705
Student Senate	77			77
Summer Media Exped	884			884
Teenage Republicans	20			20
WISE	479	774	746	507
"Y" Club	423	23,995	23,770	648
Young Writers Workshop		19,732	12,611	7,121
Yearbook DVD		6,080		6,080
Tech Fee	3,700	3,776		7,476
Young Democrats Club	176			176
Yearbook	<u>30,168</u>	<u>106,877</u>	<u>88,581</u>	<u>48,464</u>
Subtotal	415,702	1,340,735	1,260,564	495,873
Interfund transfers		(193,762)	(193,762)	
Certificate of deposit	<u>(150,000)</u>			<u>(150,000)</u>
Total	<u>\$ 265,702</u>	<u>\$ 1,146,973</u>	<u>\$ 1,066,802</u>	<u>\$ 345,873</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, 2013

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
ABC donations	\$ 11,016	\$ 120	\$ 1	\$ 11,135
A-One Club	144	5,556	5,669	31
Academic competition	477	2,830	3,279	28
Administrative	10,930	18,850	13,732	16,048
Advance placement	30,059	98,883	96,153	32,789
Adult/Social Fund		3,425	2,509	916
Art Club	10		10	
Art department I	1,962	5,545	6,140	1,367
Art department II	132	14,452	14,554	30
Art & Photo Club	11	8		19
At risk students	23,063	36,542	18,238	41,367
Athletics		207,755	182,387	25,368
Band	150	2,107	2,100	157
Athletic Change Fund		2,475	2,475	
Beta club	2,262	1,482	1,963	1,781
Business Club		691	513	178
Advisory		1,500	1,500	
Business Class	3,253	1,183	1,608	2,828
Choral music	1,621	23,509	24,251	879
Cheerleaders	345	6,797	6,857	285
Class of 2013	5,074	42,499	47,573	
Class of 2014	78	7,911	4,219	3,770
Class of 2015	134	91		225
Class of 2016		974	424	550
Computer lab-Magnet / Technology	10,482	59,112	46,985	22,609

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Counseling		3,542	3,182	360
Debate	117	280	394	3
Digital Music	18			18
Drama	3,801	6,924	6,522	4,203
EHS alumni	707			707
Elliot, Paul R. Scholarship	25,000			25,000
Elliott Scholarship Int.	116	70		186
Excel Award - Haire	285			285
Expectionally Eastern	57,582	258,317	244,025	71,874
FBLA		7,725	7,556	169
F.C.A.	212			212
F.H.A. / FCCLA	1,013	1,744	1,507	1,250
Family - consumer science	882	4,820	5,368	334
Field Projects	9,903	7,047	8,025	8,925
French club	17	240	225	32
Funds Raised / In-Out		25,585	25,585	
Future Educators	3,274		1,513	1,761
German Club	90	282	332	40
Golf - Women	650		261	389
Granada-Malave Scholar	436	2,235	2,000	671
Great Expressions Scho	10	100	100	10
Guitar	369	1,920	838	1,451
Golf - Men		1,400		1,400
Healthy Life	60	1,231	777	514
H2O for Life		870	20	850
Historic Trips	926		187	739
Holiday caravan	7,022	16,184	17,074	6,132
Humanities	1,692	2,895	1,243	3,344
Ice Hockey	1,378	10,917	12,295	
Interact club	91			91

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Invisible Children	237			237
Instrument Rental	25	2,773	2,572	226
Leaf Club	1,221	187		1,408
Library	125	1,616	1,339	402
Literary society Magazine	1,862	40	65	1,837
Math	208	5,310	4,675	843
Math club	852	137	257	732
Michael Kenny Scholars	1,275	725	500	1,500
National Honor Society	2,925	801	789	2,937
Orchestra	4,562	4,150	3,975	4,737
Pepsi-Adult		3,241	3,241	
Principal's Scholarship	8,302	4,031	3,200	9,133
R.O.T.C.		1,187	1,046	141
S.A.D.D.	220			220
Science Club	381			381
Science fund	16,346	29,305	38,288	7,363
Spanish club	1,115	812	224	1,703
Spirit Club	6			6
Track		80		80
Spirit of Music Scholar/SWS	336	100	250	186
Step Team	265			265
Textbooks/State	9,117	12,887	1,671	20,333
English	391	21,593	20,290	1,694
Video	154			154
Wicks Pizza Scholarship		2,000	2,000	
World Language	5,659	4,975	4,228	6,406
Wrestling	816			816
Wheatley Class	45	963	627	381
Yearbook	84,688	63,673	52,674	95,687
Young democrats	108	79		187

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Young republicans	1,438		816	622
Subtotal	359,533	1,059,290	964,896	453,927
Interfund transfers Certificate of deposit	(25,000)	(259,684)	(259,684)	(25,000)
Total	<u>\$ 334,533</u>	<u>\$ 799,606</u>	<u>\$ 705,212</u>	<u>\$ 428,927</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, 2013

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Advanced Placement	\$ 198	\$ 5,266	\$ 5,464	
Archery Team	848	620	770	\$ 698
Art	528	2,724	2,424	828
Asst. Principal	1,178	714	751	1,141
ACES-Bridges		1,823	1,823	
At risk		26,856	26,856	
Athletic Banquet		2,900	2,900	
Athletics		79,163	77,668	1,495
Band	3,140	22,866	23,716	2,290
Baseball	8,770	47,775	33,176	23,369
Basketball	1,741	22,765	23,862	644
Basketball girls		10,333	10,089	244
Beta	614			614
Bowling		1,103	1,025	78
Bookstore		13,012	13,012	
Change fund		4,000	4,000	
Cheerleader	2,923	7,566	7,414	3,075
Chorus		546	447	99
Class of 2016		2,876	1,696	1,180
Class of 2011	9,100		9,100	
Class of 2012	1,712	1,600	3,312	
Class of 2013	3,416	23,768	26,603	581
Class of 2014	4,208	2,680	3,222	3,666
Class of 2015	2,517	2,485	924	4,078
Cross Country		138		138
Concession II	2	10,168	10,170	
Concessions		48,692	48,226	466
D R Stinnett Scholar	2,200		2,200	
Dance	342	238	337	243
Drama	267			267

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Faculty fund		423	400	23
FCA		199	199	
Fairdale Magnet	825			825
Fire science	192		156	36
FEA/MTRP		49	39	10
Fitness		36	36	
Football	1,735	10,943	10,302	2,376
Forensics	4			4
FMD	42			42
Golf	62	785	413	434
Guidance	61	10		71
HVY Hwgy	1,000	2,827	2,986	841
Interest checking	2,297	248	1,000	1,545
Insurance		5,221	4,940	281
Junior English		62	62	
King of bluegrass	55,794	97,712	99,114	54,392
KOB Showcase		3,000		3,000
Law Enforcement	6,264	5,985	11,126	1,123
Library	546	1,125	1,270	401
Lockers/Long Distance	2,539	1,969	2,782	1,726
Math Team	67	3,110	2,470	707
Misc. Activities Acct		262	257	5
National Honor Society	771			771
Orchestra	50	2,237	2,219	68
PTSA		2,969	2,969	
PSAT		537	526	11
Prom	5,673	14,421	16,477	3,617
Registration	5	29,692	29,559	138
Scholarships	1	700		701
School ID's	539			539

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
School management	100	13,737	13,837	
Science	847	3,146	2,969	1,024
Soccer Boys	1,020	3,440	2,928	1,532
Social studies	56		7	49
Skills USA		1,800	1,800	
Softball		11,152	5,433	5,719
State tournament	212			212
Student Council	3,079	1,998	1,443	3,634
Student Activities	2,805	22,082	24,887	
Tennis	116	371	415	72
Testing		1,673	1,495	178
Textbooks	9,156	14,821	11,501	12,476
Track	422	589	966	45
Vending Drinks Teacher	5,764	7,887	12,113	1,538
Vending Drinks Student	6,824	30,692	33,606	3,910
Vending Snacks	73	126		199
Vending Supplement	25	16,875	16,900	
Volleyball	246	7,087	5,607	1,726
Wrestling	1,040	4,289	4,923	406
Yearbook	17,326	18,687	15,846	20,167
Subtotal	171,282	687,651	687,165	171,768
Interfund transfers		(182,837)	(182,837)	
Certificate of deposit	(80,000)			(80,000)
Total	<u>\$ 91,282</u>	<u>\$ 504,814</u>	<u>\$ 504,328</u>	<u>\$ 91,768</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, 2013

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Academics	\$ 115	\$ 3,781	\$ 3,781	\$ 115
Acting for TV/Film	114			114
African American History	15			15
Annual	1,569	12,754	13,336	987
AP Program	750	250	1,000	
Art	2,631	4,075	4,161	2,545
Art club	469			469
At risk	4,338	28,692	28,626	4,404
Athletics	5,202	126,378	117,435	14,145
Band	978	4,518	3,709	1,787
Baseball	7,943	15,376	22,028	1,291
Best Buddies	23	381	368	36
Beta	1,596	840	749	1,687
Bass Fishing		2,430	2,430	
Boys basketball	2,110	8,225	6,875	3,460
Boys Soccer	54	3,077	2,829	302
Bowling		8,191	6,714	1,477
Business/Marketing Exp		140	80	60
Change fund		1,410	1,410	
Cheerleading	996	29,220	30,000	216
Chess Team	8			8
Charles M. Ruter Memorial		520	520	
Chorus	160	1,224	1,384	
Class of 2009	40		40	
Class of 2012	12,698	522	13,220	
Class of 2013	4,343	69,376	62,634	11,085
Class of 2014	650	11,108	10,475	1,283
Class of 2016		669	211	458
Class of 2015	718	826	233	1,311
Class of 2011	30		30	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Communications	52	913	521	444
Computer	2,901	2,065	2,917	2,049
Cooking Club	162	784	801	145
Concessions		3,265		3,265
Courtyard Project	2,320	100	2,319	101
Cultural Arts	8,339	7,248	14,792	795
Cross Country	100	5,753	5,194	659
Debate	372	4,724	5,096	
DECA	1,870	7,663	7,103	2,430
Development	17			17
Digital Media	35	722	558	199
District Supplement		17,447	17,447	
Drama	7,251	1,868	3,489	5,630
English	5,013	7,044	10,810	1,247
Environmental	95			95
Excel-Amgen	770			770
Faculty	163	3,127	2,154	1,136
FCA	12			12
FC Equestrian Club	254		254	
Fall Concessions		20,860	20,860	
FEA	4,487		4,487	
Flower	101	365	87	379
Football	6,060	29,856	27,840	8,076
Field Trips		210		210
General	1,168	47,885	45,171	3,882
Girls Basketball		5,909	5,909	
GO College		1,465	1,396	69
Girls Soccer		5,057	4,969	88
Go Green	885	572	1,298	159
Golf		600		600

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Gospel Choir		1,316	877	439
Graphic Design	195	793	548	440
Guidance	964	505	1,004	465
Health related fitness	2,757	3,375	4,113	2,019
Humanities	3,016	550	2,178	1,388
Interest checking	2	113	104	11
Interest on CD	78	262	197	143
Library	725	239	299	665
Mall	4,261	1,184	2,952	2,493
Mall scholarship	1,001	2,000	1,001	2,000
Math	6,318	6,598	11,875	1,041
National Honor Society	615	445	484	576
Newspaper	1,908	3,329	3,887	1,350
Non Carbs		7,059	7,059	
Orchestra	185	950	140	995
Pep club	437			437
Pink Tigers		1,265	1,265	
Registration	2,674	98,422	100,302	794
Renaissance	1,536	4,002	4,418	1,120
Restitution Account	50	38		88
ROTC	942	38,819	39,062	699
Science	5,384	6,448	10,211	1,621
Science club	180			180
Social Studies	5,509	5,391	9,647	1,253
Softball	3,597	32,645	33,966	2,276
Soft drink		32,184	32,184	
SkillUSA	20	795	621	194
Staff Registration		209		209
State textbook	9,581	5,432	10,733	4,280
Step	1,261	500	443	1,318

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Student	13,451	55,746	54,168	15,029
Student council	767		216	551
Students of Distinction	87		17	70
Student Y		6,455	6,455	
Swim Team	200	8,852	6,429	2,623
Student Scholarship	23			23
Technology	759	788		1,547
Technology Supplies	4,147	7,387	11,017	517
Travel Abroad		1,309	1,309	
Telemedia	2,620	3,405	4,963	1,062
Tiger Town Mall		27,626	27,626	
TRI-M Honor Society		100	100	
Track and Field		500	310	190
United Basketball		684	600	84
Volleyball	299	10,625	7,263	3,661
World Languages	2,665	4,198	6,279	584
Winter Concessions		64,645	64,645	
Wrestling	1,184	14,067	14,386	865
Youth Crime Watch Club	322			322
Subtotal	169,697	970,740	1,005,103	135,334
Interfund transfers		(285,422)	(285,422)	
Certificate of deposit	(119,000)			(119,000)
Total	<u>\$ 50,697</u>	<u>\$ 685,318</u>	<u>\$ 719,681</u>	<u>\$ 16,334</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, 2013

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative	\$ 807	\$ 7,440	\$ 8,240	\$ 7
Art Club	51			51
Athletic concessions	2,866	13,043	15,354	555
Athletic insurance		3,780	3,780	
Alumni		690	360	330
Athletic programs	59	631	690	
Athletics	4,642	56,419	61,061	
Baseball	300	1,978	1,966	312
Band Bahamas	790	3,806	4,536	60
Beta club	33		13	20
Bookstore sales		14,098	13,730	368
Boys basketball	2,251	13,180	15,417	14
District Basketball	636		636	
Boys track		1,228	1,228	
Carpentry	349		273	76
Community Resource		284		284
Change Fund		550	550	
Cheerleaders	1,213	4,250	3,865	1,598
Chorus	4	1,202	945	261
Class of 2011	1			1
Class of 2013	1,413	25,669	25,520	1,562
Class of 2014	168	3,719	1,284	2,603
Class of 2016		50		50
Class of 2015	1	800	340	461
Community Scholarship	500	1,617		2,117
Drill team	57		57	
Electricity	1,122	120	620	622
F.B.L.A.	503	4,421	4,804	120
Faculty concessions	198	3,439	3,436	201
Fee at risk students		37,044	37,044	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
FMD	57			57
FMD 2	395	50	441	4
Football	1,138	3,628	4,766	
Gatorade	285		285	
General fund	61	5,523	5,584	
Germany Trip	151		151	
Girls basketball	1,046	9,596	10,642	
Girls track	11	501	459	53
Golf Team	131	5	80	56
Guitar Fees		190	179	11
Heating and air conditioning	2,943	360	1,065	2,238
Honor society	130	13	143	
Humanities	300	370	496	174
Interest on checking	11	221	232	
Instrumental	615	11,549	11,623	541
Interest on CD	155	33	184	4
Library	945	495	1,270	170
Lost state textbooks		50		50
MD	905	1,258	1,389	774
Masonry	197			197
N.J.R.O.T.C.	2,111	8,229	9,982	358
Newspaper	238		36	202
Orchestra	243	3,484	3,346	381
Passport to Arts	315			315
Pep Club	73			73
Plumbing	1,930	300	1,264	966
Professional Development	548	1,148	1,696	
Science fees	125		69	56

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Soccer	523	46	99	470
Spanish club	944		944	
State tournament	1,607		1,607	
Student activity		38,232	33,188	5,044
Student council	80	103	183	
Student Services	648	30	150	528
Tech. Admin.	1,210	1,582	2,042	750
Tennis boys & girls	300	80	380	
Theatre	1,206		1,206	
Youth Service Center		2,330	2,061	269
VICA	500	1,800	1,995	305
Volleyball		10,386	10,296	90
Volleyball Regional	1,214	2,798	4,010	2
Welding	1,988	710	2,567	131
Wrestling		2,103	2,104	(1)
Yearbook		4,689	4,689	
Subtotal	43,243	311,350	328,652	25,941
Interfund transfers		(82,500)	(82,500)	
Certificate of deposit	(27,544)	17,544		(10,000)
Total	<u>\$ 15,699</u>	<u>\$ 246,394</u>	<u>\$ 246,152</u>	<u>\$ 15,941</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, 2013

Jefferson County High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Ahrens At Risk/Fee Waiver		\$ 2,974	\$ 857	\$ 2,117
Cap and gown		4,090	3,611	479
Change Fund		300	300	
College-NOW!	\$ 12,742	28,804	13,700	27,846
Curriculum acct.	16,481	43,802	27,082	33,201
EC Dawson Orman/River	751	700	518	933
eSchool acct	124,860	571,005	574,753	121,112
At Risk/Fee Waiver	14,899	8,460	15,848	7,511
General	284,970	65,461	132,125	218,306
Independent study	13,485	16,023	6,816	22,692
Interest account	3,431	2,988		6,419
Soda - Ahrens	36,862	17,938	26,107	28,693
Soda - Dawson	25,624	4,440	8,384	21,680
Soda - Iroquois	21,619	2,747	3,834	20,532
Soda - Jaeger	36,468	4,696	19,185	21,979
Vending - Ahrens	20,261	20,611	25,209	15,663
Vending-Iroquois	1,808	2,731	2,059	2,480
Vending - Jaeger	3,337	5,671	4,109	4,899
Summer School	52,935	47,370	10,550	89,755
Work Transistion Program		1,541	1,068	473
Vending - Dawson	10,118	4,211	3,309	11,020
Subtotal	680,651	856,563	879,424	657,790
Interfund transfers		(68,566)	(68,566)	
Total	\$ 680,651	\$ 787,997	\$ 810,858	\$ 657,790

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, 2013

Phoenix School of Discovery

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
At risk funds	\$ 2,428	\$ 10,596	\$ 10,989	\$ 2,035
Adult Vending	833	2,347	2,970	210
Adult Activities		1,446	1,446	
Ambassador Club		102		102
Bookstore	1,576			1,576
Coffee Fund	10		10	
Courtesy Fund	99	379	478	
Crusade for Children	371	733	1,094	10
Donations	13			13
Field Day		2,484	2,484	
Fundraising	2,005	817	388	2,434
General	4,050	135	642	3,543
Interest account	133	1		134
Fund for the Arts		333	333	
Mark's Feed Store		874	874	
Senior		3,453	3,453	
Textbook	43			43
Thumb Drive Rental	997		802	195
Subtotal	12,558	23,700	25,963	10,295
Interfund transfers		(2,776)	(2,776)	
Total	<u>\$ 12,558</u>	<u>\$ 20,924</u>	<u>\$ 23,187</u>	<u>\$ 10,295</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, 2013

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative	\$ 1,554	\$ 16,398	\$ 16,815	\$ 1,137
Adult ed	4,916	1,274	2,056	4,134
AP Testing		16,890	16,417	473
Art - Howell	1,030	4,050	4,957	123
At risk	2,949	28,875	31,824	
Athletic Change Fund		800	800	
Athletic insurance	175	7,240	7,170	245
Athletics		18,271	18,271	
Band	75	240	237	78
Baseball	2,971	28,069	30,813	227
Basketball - boys	53	20,676	20,729	
Basketball - con - boy		1,282	824	458
Basketball - girls	35	10,050	10,032	53
Bball Concession-Girls		1,302	1,025	277
Beta club	524	2,011	1,642	893
Biotech	104	60		164
Bowling		6,017	5,086	931
Business - Hamilton	582			582
Business - Jaworski	1,009	2,552	1,140	2,421
CADD	2,272	2,190	3,874	588
Capital Campaign	1,893			1,893
Charity	10	2,108	2,118	
Cheerleaders		8,614	7,250	1,364
Chess Club	83			83
Chorus	138	10,467	8,781	1,824
Senior Class	3,172	30,939	33,594	517
Junior Class	740	10,385	9,296	1,829
Crusade for children	4	5		9
Dance team	581	6,281	6,261	601
Dylan First Memorial	1,000	2,000	3,000	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Drama	739	70		809
ECE - Kremer	76		68	8
ECE "CCC"	538	1,349	938	949
Endowment (sr class)	1,536	5,639	7,133	42
Electronics	1,934	1,026	928	2,032
English	551	4,020	1,591	2,980
F.T. - ece	251	41	41	251
F.T. - english	1,828	225	320	1,733
F.T. -foreign lang.	11	504	492	23
F.T.-Chinese Class		800	800	
FT-Science	3	6,237	5,976	264
F.T. - social studies	295	288	315	268
F.T. - Technology	302			302
F.T-Blue Team	114		26	88
F.T.-Health/PE		487	479	8
FBLA	804	1,115	1,526	393
FCA	92	60	152	
Football	3,602	40,849	42,651	1,800
Football Concession	703	1,433	1,056	1,080
French club	1,159		17	1,142
Future Educators Assn	467		467	
Golf		2,428	1,761	667
Grounds maintenance	3,013	1,905	4,418	500
Humanities	437	1,495	847	1,085
Interest - cd	407	377	550	234
Interest - checking	65		65	
Library	641	160	130	671
Lost textbooks	1,658	1,601	1,701	1,558
Machine technology	687	2,963	2,623	1,027
Marine corp rotc	13	2,893	2,904	2

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Math	1,102	4,880	4,362	1,620
Welding	1,996	2,495	3,444	1,047
Muse, the	64			64
Nat'l honor society	734	330	284	780
Soft Drinks	16	4,745	3,763	998
Orchestra	1,299	5,363	5,323	1,339
Orientation	7	31,339	31,334	12
P.E.	758	992	351	1,399
Parking permits	905	1,230	2,016	119
Pep Club	711	2,006	1,281	1,436
Photography	522	940	450	1,012
Prof dev	2,050	2,290	1,508	2,832
Project lead the way	5,847	6,779	12,146	480
PSAT	368	1,320	1,569	119
PTSA	366	5,660	5,616	410
Reimbursement	1,000	300	142	1,158
Robotics	2,765	4,655	4,428	2,992
Scholarship Fleur De Lis)	4,969			4,969
Science	2,301	8,420	10,348	373
Social Studies	191		173	18
Soccer - boys	106	1,918	2,024	
Supplement - District		14,554	14,554	
Soccer - girls		4,209	2,470	1,739
Softball	5,797	15,337	18,014	3,120
Softball-con		10,204	6,380	3,824
Speech & debate	882	129	319	692
Social Acct. (Faculty)		1,105	1,014	91
Sterling Crow Scholars	627	250	500	377
Student i.d.	3,446	3,693	5,367	1,772
Student activity	6,931	18,257	25,030	158

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Tennis	166	467	633	
The Fund for the Arts		21	21	
Tennis-girls	10	120	130	
Track		3,318	3,318	
TRACK-BOYS		2,215	2,215	
Vending machine	22	287	22	287
VICA	352	202	554	
Volleyball	3,621	5,953	9,057	517
Volleyball Concessions		819	246	573
Wanda Wallace Memorial	500	500	500	500
Wrestling		10,880	10,880	
Wrestling concessions		1,213	1,213	
Youth Crime Watch	385			385
Yearbook	2,931	21,668	21,358	3,241
Subtotal	101,543	518,074	538,344	81,273
Interfund transfers		(147,771)	(147,771)	
Certificate of deposit	(86,000)	22,996	(46)	(62,958)
Total	\$ 15,543	\$ 393,299	\$ 390,527	\$ 18,315

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, 2013

Liberty High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative acct	\$ 627	\$ 3,402	\$ 1,537	\$ 2,492
Adult Snack Revenue	216	486	343	359
At-risk acct		13,032	13,032	
At Risk: Mary Ryan	544		17	527
Field Trip Acct		5,443	5,443	
Hope Fund	647	2,031	943	1,735
In Out Account		521	463	58
Library	848		649	199
Men of Quality		150		150
Mary Ryan Academy	93	223		316
Music dept.	109			109
Pepsi Adults	1,617	3,939	5,556	
Pepsi : Mary Ryan	6	484	354	136
Prom: Mary Ryan	8	1,256	300	964
Senior Activity	542	8,923	6,090	3,375
Student activities	1,639	7,120	6,190	2,569
Sunshine Gang	18	608	576	50
Spanish Café Fund	42			42
Subtotal	6,956	47,618	41,493	13,081
Inter-fund transfers		(16,282)	(16,282)	
Total	<u>\$ 6,956</u>	<u>\$ 31,336</u>	<u>\$ 25,211</u>	<u>\$ 13,081</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, 2013

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administration	\$ 334	\$ 25,206	\$ 23,412	\$ 2,128
Advanced Placement Testing	5,930	64,988	68,417	2,501
A P E S	2,463	320	518	2,265
Art fund	1,169	10,003	9,079	2,093
ART/TRIP		14,121	14,121	
Art club	17	125	95	47
Assistant Principals	4,952	17,030	17,547	4,435
Athletic coaches		57,811	57,811	
Athletic district Play	165	2,115	1,678	602
Athletic insurance	2,242	13,890	13,105	3,027
Athletic Change		5,500	5,500	
Athletic	19,227	196,168	156,911	58,484
Baseball	13,340	76,383	75,826	13,897
Beta club	3,273	2,900	3,415	2,758
Bookstore	25,547	103,721	101,985	27,283
Bookstore Change		561	561	
Bowling Team	402	4,581	4,266	717
Boys basketball	475	24,606	24,872	209
Boy's Lacrosse	10,810	21,239	22,287	9,762
Boys soccer	6,076	24,363	18,267	12,172
Boys track	587	2,430	2,639	378
Brook 'n Breck	726	3,669	4,337	58
Bull Dawg Designs	250			250
Business education	2,618	1,765	1,592	2,791
Cheerleading	7,299	42,925	44,936	5,288
Choral music	7,718	17,697	19,697	5,718
Choral trip	39	763	802	
Class of 2014	16,124	31,868	25,511	22,481
Class of 2011	1,943		1,943	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Class of 2012	10,383		10,383	
Class of 2013	8,483	40,048	46,543	1,988
Class of 2015	6,322	9,805	2,116	14,011
Class of 2016		17,545	10,090	7,455
Counselors' fund	1,172	6,704	7,106	770
Creative Writing	119	280	260	139
Cross country	477	5,300	4,501	1,276
Dance team - varsity	5,039	42,075	36,710	10,404
Dawg Pound Club	67			67
District Basketball		5,344	5,344	
District Activity Supp	197	14,821	15,018	
District Baseball	774			774
District Soccer	137			137
District Softball		441	291	150
Economics	79			79
El Club De Espanol	285	35		320
English department	2,683	13,689	13,386	2,986
Excel Award - A Dillman	92			92
F.B.L.A.	67	8,437	8,021	483
F.C.A.	533	987	587	933
Faculty fund	507	396	615	288
Field hockey	11,744	15,538	15,921	11,361
Football	17,106	64,872	81,964	14
French club	801	935	590	1,146
French travel	75		20	55
Future educators	582	1,867	2,243	206
Future Physicians	261	1,159	1,234	186
Girls basketball	998	15,010	15,574	434
Girl's Lacrosse	711	18,936	17,427	2,220
Girls soccer	7,263	26,121	24,177	9,207

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Girls tennis	53	305	358	
Girls track	69	5,418	4,554	933
Golf - boys	724	9,179	9,780	123
Golf - Girls	34	600	591	43
Government	1,516			1,516
Humanities		2,305	2,305	
In and out account	1,231	9,934	9,939	1,226
Interest award - Vaughn	73	5		78
Interest CDs	654	185		839
Interest on NOW account	653	55		708
Latin club	226	3,466	3,533	159
Library	1,194	1,416	640	1,970
Lockers	3,609	12,680	9,874	6,415
Lost books	4,441	4,757	3,176	6,022
Male YMCA	1,027			1,027
Marine biology	937			937
Math	6,470	6,570	12,044	996
Math - rental	4,846	3,334	2,034	6,146
Men of Quality	94	300	300	94
Mu Alpha Theta	105			105
National Honor Society	1,994	1,050	664	2,380
Nutrition Service Snack	1,358	496		1,854
Orchestra	8,531	9,224	4,420	13,335
Orchestra booster	2,416	2,808	4,842	382
Photography class	585	7,407	6,210	1,782
Physical Education	1,508			1,508
Powder Puff Football	888	1,858	1,819	927
Quick recall team	3,636	1,049	563	4,122
Registration		268,310	268,310	
Registration change		3,000	3,000	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Salvation Army		9,476	9,476	
Scholarship fund	2,537	250		2,787
Science	973	13,505	12,487	1,991
Scholar - James W. Grant	10,031		500	9,531
Social Studies	6,764	7,696	7,556	6,904
Soft drink	6,400	17,277	15,052	8,625
Softball	6,508	12,746	17,194	2,060
Special Friends	1,014	2,054	2,027	1,041
Step Team	32	332	364	
Student Attendance		1,734		1,734
Student Aid	6,041		1,592	4,449
Student mailing	6,628	12,826	7,158	12,296
Student senate	2,016	8,609	4,518	6,107
Swim team	671	9,316	9,730	257
Technology	621		202	419
Tennis-boys	147	335	482	
Textbooks	1,950	343	2,005	288
Theatre Arts	3,188			3,188
Transcripts		2,148	150	1,998
Volleyball	714	5,576	6,150	140
Waiver at risk	9,360	14,832	13,383	10,809
Winter Wonderland	1,610	9,765	9,115	2,260
Women of Quality	100			100
Wrestling	1,917	15,158	16,599	476
Yearbook	31,033	66,510	64,335	33,208
Subtotal	359,810	1,643,292	1,590,282	412,820

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Interfund transfers		(357,091)	(357,091)	
Certificate of deposit	(97,000)			(97,000)
Total	<u>\$ 262,810</u>	<u>\$ 1,286,201</u>	<u>\$ 1,233,191</u>	<u>\$ 315,820</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2013

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative	\$ 284	\$ 11,763	\$ 8,332	\$ 3,715
AFJROTC	793	4	274	523
100 Men of Distinction	600	195	340	455
Air force uniforms	1,850	2,617	2,349	2,118
Annual		18,985	18,090	895
Archery	5,157	12,277	13,256	4,178
Art	610	1,135	595	1,150
Athletic change fund		700	700	
Athletic director		43,172	42,064	1,108
Athletic insurance		7,780	7,580	200
Band	2,172	446	1,802	816
Baseball		2,316	2,312	4
Baseball fr		7,429	7,426	3
Basket program	2,824	3,082	2,900	3,006
Basketball		19,332	19,286	46
Basketball-middle	54	5,828	4,607	1,275
Boy's b-ball fr		13,643	13,242	401
Bookstore Change Fund		200	200	
Bowling FR	9	595	55	549
Brennan environment	401	7,990	8,238	153
Broncos	411	1,939	1,519	831
Business dept	711		136	575
Chargers	84			84
Charities	384			384
Cheerleaders High		2,166	2,109	57
Cheerleaders		6,039	5,104	935
Chorus middle	70	1,162	1,106	126
Class of 2011	100		100	
Class of 2012	3,016	793	3,809	
Class of 2013	2,889	50,017	51,764	1,142

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Class of 2014	96	5,953	1,587	4,462
Class of 2015	140	1,333	1,080	393
Class of 2016		70		70
Class of 2017		50		50
Colts		5,147	4,891	256
Counselors	2,169	2,376	2,141	2,404
Cross Country		2,965	2,943	22
Drama Club	337	542	194	685
Economics	20			20
English dept	360	1,007		1,367
FBLA	132	2,746	2,261	617
FCA	285			285
Fletcher Science		3,872	2,798	1,074
Flower fund		563	563	
FMD	391		391	
Football	70	18,340	18,395	15
Football fr		10,074	10,071	3
Freshmen Academy	2,892	3,777	5,217	1,452
Garden Projects	7			7
Girl's b-ball fr		6,041	6,040	1
High School - At Risk		19,595	19,595	
High School Fees		19,242	19,242	
HOSA	438	7,948	6,851	1,535
HS pepsi machines		7,885	7,746	139
Interest checking		21	21	
JSA	12			12
Library	34	1,009	821	222
Lost books	454	2,371	1,507	1,318
Middle School-At Risk		24,615	24,615	
MS Football	60	11,992	10,766	1,286

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
MS girls B-Ball fr		3,396	3,360	36
MS Boys B-Ball FR		2,465	2,427	38
Math Dept	8	1,000	1,007	1
MS Student Council	2,485	318	548	2,255
Multiple disabled	31	511	529	13
Music	20			20
Music Dept Trip	170	5,035	5,074	131
Mustang spirit shop		48,585	40,383	8,202
National honor society	2,135	1,984	3,702	417
Newspaper	302			302
NJHS	371		189	182
Orchestra		2,174	1,232	942
Outdoor Club	567	59		626
PE Mckune	89			89
Pacesetters	829	3,843	3,683	989
Pepsi		7,400	7,400	
Pep Club	325			325
Petty cash		25	25	
Physics	38			38
S.P.H.	5	1,264	1,247	22
Science	303	1,081	1,037	347
Social Studies	1,493	1,000	1,862	631
Soccer		1,406	1,361	45
Soccer Middle		340	190	150
Softball		2,432	2,230	202
Softball fr		1,415	1,126	289
Spanish club	69			69
Spirit concession change		400	400	
Spirit shop conces		41,777	41,276	501
Sprinters	74	1,740	1,161	653

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Stallions	969	12,812	12,031	1,750
Student council	1,555	1,568	1,364	1,759
Student fees middle		5,961	3,680	2,281
Tennis		496	316	180
Thoroughbreds	12	7,424	5,872	1,564
Thunder ponies	44	160	181	23
Track		4,250	4,236	14
Track fr		23,955	23,119	836
Trailblazers	464	1,360	1,030	794
Triple Crown	527	820	770	577
United Basketball	521	36	18	539
Champions		2,911	1,757	1,154
MS Baseball		1,300	1,270	30
MS Track		100	100	
MS Wrestling		690	600	90
Youth & Government		2,864	2,864	
MS Science		1,847	805	1,042
MS Softball		1,373	1,236	137
Faculty/Staff Account		116	95	21
Attendance Account		80		80
Soccer FR		930	895	35
Petty Cash		25	25	
Winning Colors		8,095	7,951	144
Volleyball		6,630	6,556	74
Volleyball fr		2,864	1,755	1,109

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Volleyball-middle		5,180	4,735	445
Wrestling fr		11,110	11,107	3
Wrestling		13,995	13,975	20
Subtotal	43,722	629,741	598,823	74,640
Interfund transfers		(126,707)	(126,707)	
Total	<u>\$ 43,722</u>	<u>\$ 503,034</u>	<u>\$ 472,116</u>	<u>\$ 74,640</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, 2013

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Academic programs	\$ 3	\$ 8,931	\$ 8,932	\$ 2
Anime Club	714	1,277	1,289	702
Archery	364	1,680	1,824	220
Archery-Lewis	578	4,082	4,017	643
Art	593	3,147	3,388	352
AP Account	1,182	2,486	2,503	1,165
At risk student fees		38,376	38,376	
Athletics District CPR	125	5,806	5,922	9
Athletics-general		216,849	216,849	
Athletics special Proj		5,450	5,450	
Athletics-tournament		4,836	4,342	494
Athletic Spring Break		3,241	3,241	
Athletics-Gatorade	264	543	92	715
Athletics Trainers Fees		370		370
Ballroom Dance	1			1
Band	901	25,174	26,075	
Baseball team	27	122,694	122,721	
Baseball National HS	14	9,755	9,225	544
Basketball-boy's j.v.	1,100	14,278	14,000	1,378
Bass Fishing		1,180	1,180	
Basketball-boy's vars.	323	2,258	1,558	1,023
Basketball-boy's varsity	1,490	27,318	23,520	5,288
Basketball-freshman	125	3,934	1,838	2,221
Basketball-girl's varsity		17,305	16,487	818
Basketball-panther	410	2,304	1,388	1,326
Basketball - Ads	57	20,177	15,624	4,610
Basketball Scholarship		2,500	2,500	
Basketball-spirit	363	8,742	8,784	321
Beta club	735	6,500	6,864	371
Bookstore		12,306	12,306	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Black Hole		1,079	809	270
Bowling team	60	12,117	11,516	661
Business Law	421	968		1,389
Business Management	36	815		851
Business Marketing	608	525	1,061	72
Change fund		2,100	2,100	
Cheerleaders		36,953	35,676	1,277
Chess team	10			10
Choir	3	29,680	27,223	2,460
Class of 2013		58,967	58,292	675
Class of 2012		5,055	5,055	
Class of 2015	140	8,530	8,669	1
Class of 2014	1	26,570	26,570	1
Class of 2016		8,040	8,040	
Coed y club		517	517	
Computer Application	234	5	212	27
Counselors/Transcripts	498	9,160	8,700	958
Cross-country	1	3,488	2,810	679
Dance team		8,562	8,562	
Debate	539		367	172
District Activity Supplement		19,742	19,742	
Doty-European Trip	11	6,443	6,445	9
Drama	254	457	711	
Drama Club	46		(59)	105
English supply charge	1,114	7,824	8,218	720
E-School	496	11,727	10,452	1,771
Europe - Breeding - Hale	216	212	428	
Faculty drinks		10,576	10,576	
Faculty snacks	104	7,264	7,368	
FCA	256	985	545	696

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
FMD	57	2,024	2,027	54
Football team		26,757	25,502	1,255
Fundamentals of Dance		455	409	46
Foreign language	43	5,527	2,958	2,612
French club	54			54
General fund	432	10,932	11,364	
Golf-boy's	198	7,313	7,442	69
Golf-girl's	597	1,185	1,518	264
Graphic Design - Webb	861	2,059	2,920	
Graphic Arts Club	16	9	25	
Hospitality	2,669	60,491	63,160	
Custodians - Flower Fu	31			31
Humanities	803	3,569	4,371	1
Printing Tech-Bramer	99	8,200	4,497	3,802
Interest cd	124	1,465	1,464	125
Interest now account	23	19	41	1
Keyboarding - Harris	322		322	
Lacross	152	1,128	1,280	
Library	469	1,306	859	916
Locker fund	836	2,608	2,763	681
Lost Books	690	1,515	2,205	
Mac lab	439	652	498	593
Math	90	14,443	14,531	2
Math flower fund	31			31
MD class	156	1,380	966	570
MH class	1,066	1,249	867	1,448
MTRP	45			45
NTL Art Honor Society		165	97	68
Multimedia-dunn	286	1,361	1,587	60
National honor society		2,109	1,261	848

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Norton class account	76	2,271	2,044	303
Norton program	344		200	144
Orchestra	481	3,904	2,077	2,308
Overstreet-grant	148			148
Paw print		3,242	3,242	
PE/Health		3,115	2,537	578
PRP special olympics	880	3,371	3,000	1,251
Photography	382	734	1,116	
Quick recall	384	25	409	
Red Cross Club	643			643
Revolving fund		357	357	
Science	439	10,456	10,017	878
Soccer team-boy's	738	12,592	6,536	6,794
Soccer team-girl's	540	2,857	2,949	448
Social studies	21	8,083	8,104	
Softball fast pitch	30	30,399	29,628	801
Spanish Club	1			1
Step Team	104	9,620	9,713	11
Student ID	29	7,864	7,852	41
Student council		6,278	5,696	582
Student Service Ctr	284	603	649	238
Student Vending	32	6,987	7,019	
Staff Fundraising		1,588	1,588	
Swim Team		630	630	
Tennis-boy's	154	330	349	135
Tennis-girl's	14	1,726	1,480	260
Track-boy's		5,088	5,088	
Track-girl's	1,947	6,493	4,530	3,910
WPRP	141		133	8
Volleyball		18,271	17,600	671

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Web Design	612	830	1,160	282
Wrestling		11,964	11,964	
Writer's Club	57			57
Young Republicans		124	124	
Yearbook	967	54,831	55,798	
Subtotal	34,454	1,224,414	1,189,423	69,445
Interfund transfers		(355,375)	(355,375)	
Certificate of deposit	(30,000)			(30,000)
Total	<u>\$ 4,454</u>	<u>\$ 869,039</u>	<u>\$ 834,048</u>	<u>\$ 39,445</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, 2013

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administration	\$ 313	\$ 2,587	\$ 2,900	
Alumni		75	75	
Social Studies/Ellis	116	4,630	4,746	
Art- silletto	295	5,770	6,065	
Adult Snack		702	702	
Astronomy Club	54			\$ 54
Athletic-general	250	72,855	72,909	196
Athletic-insurance	441	5,710	6,080	71
Athletic-transportation	1,050	73	1,123	
Band	1,049	12,869	13,901	17
Band Snack	200	456	611	45
Band Pepsi	100	542	487	155
Baseball	3,663	8,614	11,995	282
Boys Basketball		11,611	11,611	
Boys Golf		10		10
Bowling		112		112
Boys Soccer	52	2,354	1,319	1,087
BoysTennis	79	51		130
Beta club	551	1,947	1,706	792
Bookstore	371	35,061	35,432	
Business	1		1	
Business coop	209	134	339	4
Cadet	125	4,971	4,952	144
Cadet Pepsi	3,710	3,483	4,797	2,396
Change Fund		1,600	1,600	
Concession		9,768	9,768	
Cheerleading	1,360	11,658	12,892	126
Chorus	343	610	953	
Class of 2012	2,939		2,939	
Class of 2013	1,666	29,465	26,748	4,383

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Class of 2014	128	12,181	9,721	2,588
Class of 2015	26	64	25	65
Class of 2016		1,757	1,648	109
Counselor	2,213	10,491	12,639	65
Cultural arts		11,439	11,439	
Cultural Extravaganza		125		125
Chinese Club		2,113	2,000	113
Computer	640	580	1,220	
Dance Team	69			69
Debate Team/Green	374		374	
ECE	310	1,300	1,610	
Education Academy	183	270	451	2
English	1,172	4,790	5,962	
Family Resource Center		631	631	
FCCLA	221	329	310	240
Field Trip	22		22	
FFA	3,170	11,833	11,764	3,239
FBLA		126	126	
Field hockey	1,573	60	1,157	476
Football	2,901	13,788	16,240	449
Foreign Language Dept	249	1,133	1,382	
Forensics	22	1,090	1,112	
French club	147	338	322	163
Faculty Welfare		119	119	
Gay Straight Alliance	165	1,084	972	277
General	8,623	22,055	25,991	4,687
German club	51	363	363	51
Girls Basketball	1,763	3,774	5,217	320
Girls Cross Country	127			127
Girls Tennis		5		5

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Girls Soccer	307	1,319	1,221	405
Girls Golf	68			68
Girls Track		5		5
Green Club	401	363	363	401
High school activity	6,595		6,595	
Humanities-Chicago		7,430	7,430	
Humanities Myers	20	195	195	20
Interest	2,614	503	3,074	43
International Studies	3,873	11,150	15,023	
Lacrosse		3,313	3,313	
Leaders of Seneca	230			230
Library	730	1,480	465	1,745
Lockers		11,270	7,975	3,295
London/Paris Trip		2,197		2,197
Math	1,970	8,280	10,250	
Media Guide		260	50	210
Men of Quality		86	30	56
Metro United Way		936	936	
MTRP/FEA	703	4,364	4,625	442
Mu Alpha Theta	20			20
Pepsi 20 oz	132	6,021	6,098	55
NHS	908	754	1,007	655
Orchestra	55	12,464	12,473	46
Parking	839	2,679	3,518	
Pepsi cans	252	6,740	6,992	
Photography	578	2,130	2,708	
Pre Law Program	100	699	105	694
Psychology/Johnson	1	15	16	
Retreat General Butler	240	80	240	80
Science		2,466	2,466	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Science/Marine Biology	52	120	172	
S.T.L.P.		399	377	22
Sisters of Seneca	629	729	1,064	294
Snack	99	1,638	1,737	
Softball	22	135		157
Sociology	650		650	
Spanish club	1,912			1,912
State text book	1,924	2,527	69	4,382
Step Team	30	1,443	1,321	152
Student Activities	2,960	31,606	23,812	10,754
Student at risk		32,976	32,976	
Swimming	4	96		100
The Sentinel	50	1,309	893	466
Trainer		7,665	7,665	
Tournament	124	12,128	12,252	
Tournament 2		3,287	3,287	
Tournament 3		3,313	3,313	
Theatre arts	191	10,584	10,703	72
Volunrrt Club		60	60	
Volunteer Club	362	356	259	459
Volleyball	1,310	2,741	1,301	2,750
Weight Room	300			300
Wrestling	1,286	647	1,911	22
Yearbook	13,601	14,964	16,431	12,134
Subtotal	89,228	545,478	566,889	67,817
Interfund transfers		(132,416)	(132,416)	
Certificate of deposit	(60,592)			(60,592)
Total	\$ 28,636	\$ 413,062	\$ 434,473	\$ 7,225

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, 2013

Shawnee High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Aquatics	\$ 5,650	\$ 18,263	\$ 20,748	\$ 3,165
At Risk Funds	1,302	15,729	16,994	37
Athletic department	4,386	38,476	39,158	3,704
Athletic insurance		1,765	1,765	
Avation Acct.	90	41	131	
Aviation Booker T Rice	1,295	750	500	1,545
Aviation Scholarship	2,250			2,250
Aviation-Sam R Rechter	1,590			1,590
Baseball	200		200	
Basketball - boys		5,102	5,096	6
Bookstore	179	2,478	2,478	179
Challenger Gift Shop	2,042	1,070	1,636	1,476
Change fund		1,000	1,000	
Cheerleading	195	147	246	96
Class of 2013		19,182	19,182	
Class of 2012		102	102	
Concessions - athletics	920	13,390	11,728	2,582
DECA		6,803	5,749	1,054
Drama		300	300	
Drumline	201			201
Eagles Café		90		90
Early Childhood	73	200		273
Pepsi-Faculty	3,991	9,732	9,997	3,726
FMD class	49		27	22
Football	72	122	194	
General fund	357	280	611	26
Girls basketball	402	4,016	4,418	
Hospitality Fund	160	305	452	13
Interest income	306	96	306	96
Junior Achievement		508	508	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Shawnee High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Library	421	279	15	685
MTRP	115			115
N.J.R.O.T.C. activity	3,321	4,322	4,946	2,697
OBAP-Aviation Camp		394	394	
Pepsi - Student	511	1,316	1,222	605
Principal's account	2,567	11,249	11,125	2,691
Scholarship Account	250		33	217
Shawnee Beautification	1,050			1,050
Shawnee PTA	172	130	302	
Snack	1,070	171	60	1,181
Softball	420		234	186
Student Aid	2,639	1,826	3,274	1,191
Student Spaceflight Pro	125			125
Student General		3,632	631	3,001
Swimming	112		90	22
UoL Teacher Reimburse	6,840		5,400	1,440
Volleyball	85	271	310	46
Wrestling		155	74	81
Yearbook	170	4,845	5,015	
Subtotal	45,578	168,537	176,651	37,464
Interfund transfers		(25,656)	(25,656)	
Total	\$ 45,578	\$ 142,881	\$ 150,995	\$ 37,464

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, 2013

Southern High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative	\$ 11,607	\$ 2,338	\$ 13,945	
Advanced Placement	1,861	4,205	4,623	\$ 1,443
Athletic Non-Carbs		10,083	10,083	
Athletic-insurance		5,375	5,375	
Athletic Boosters	1,000			1,000
Athletic Sportswear		12,053	12,053	
Athletic-tournaments		13,289	13,289	
Auto body-Terry		17,771	17,771	
Athletic Department		81,508	77,344	4,164
Auto collision	161	1,645	1,530	276
Auto Mech	88			88
Auto Theory/Meck	1,970	1,266	3,019	217
Auto tech class	279	17,941	18,220	
Band	3	23,889	22,334	1,558
Bowling		1,029	1,009	20
Baseball - CoachGraves	4,231	29,826	23,736	10,321
Basketball-coach raque	872	9,638	7,523	2,987
Beta club	376	460	410	426
Book Club Sales		744	546	198
Business tech	289		72	217
CC/Jebsen-Mann		5,624	5,378	246
Change fund		9,830	9,830	
Cheerleaders	3,554	9,619	5,957	7,216
Cheerstore	50		50	
Chorus		583	133	450
Consumer Science		1,177	1,177	
Class of 2015	80	1,995	1,858	217
Class of 2014		88	84	4
Class of 2013	483	882	994	371
Computer Tech-Hublar		100		100

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Southern High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Dance team		3,910	2,968	942
Deca Store		17	17	
Deca club	3,444	2,773	2,214	4,003
Drama	1,419	500	345	1,574
English Dept.		500		500
ECE/Kokes-McFarland		1,079	1,074	5
Faculty Softdrinks		2,995	2,995	
Faculty-staff	3,897	10,912	13,344	1,465
Family resource ctr	235	3,607	3,842	
FBLA	1,448	343	1,546	245
Fishing Club	176	1,193	1,035	334
Football		15,569	15,279	290
Gardening/Thornsbury	510		91	419
Golf	343	45	36	352
Guidance		570	196	374
Horse Club		50		50
JROTC/Steven Griffin	355			355
Key club	1,217	2,479	1,994	1,702
Lady Trojans-GBB		14,546	13,282	1,264
Library Media	1,895	2,466	3,913	448
MTRP	1,195	7,467	6,759	1,903
MTRP - Gala	1,632		14	1,618
Machine Tool	1,595	70	1,336	329
Math Dept.		500	66	434
MD/Cooper	176	550	652	74
Multimedia	2,613	150	2,134	629
National honor society	1,613	595	1,338	870
Orchestra	1,151	2,202	580	2,773
Pep Club	847		30	817
PE - Hurley	736	544	626	654

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Southern High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
School fees	5,782	57,194	57,342	5,634
Science Department	3,222	4,199	4,419	3,002
Senior Account		13,817	13,817	
SHS JROTC	1,739	8,001	7,799	1,941
SHS prom	5,174	14,890	18,172	1,892
Social Studies Dept.		500		500
Skills USA	1,815	5,170	5,985	1,000
Soccer Mens		4,021	3,301	720
Soccer-Lady Trojans	844	2,894	3,063	675
Softball	6,635	3,639	9,044	1,230
Southwind	796	90		886
Spanish Club/King	322	349	361	310
Student Grants	1,550	46	1,550	46
Student/staff donation		894	691	203
Tech Lab	172	1,144	1,314	2
Tennis - Ladies	903	2,106	2,926	83
The Southerner	5,944	10,926	10,443	6,427
Track		6,856	6,420	436
Truck Tech	368	3,210	3,436	142
Volleyball	1,834	923	2,183	574
Waived Fees At Risk		30,816	30,816	
Wrestling		13,837	11,654	2,183
Subtotal	90,501	524,112	530,785	83,828
Interfund transfers		(158,142)	(158,142)	
Total	\$ 90,501	\$ 365,970	\$ 372,643	\$ 83,828

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, 2013

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administration	\$ 8,983		\$ 2,017	\$ 6,966
Administration Fund		\$ 10		10
Audubon Fund for the Arts	400		112	288
Audubon MAC Grant	492	500	559	433
Audubon Payne Grant	31			31
Audubon Petty Cash	37	5		42
Auto Mechanics	18,361	20,171	19,232	19,300
Bellewood Donations	443	34		477
Bellewood Fund for the Arts	52			52
Bellewood Library Fund	131			131
Boys Haven Disability	30		30	
Brooklawn Donations	1,000	500	1,120	380
Brooklawn Target Donat	57	62	119	
Peace Academy Target		132		132
Peace Academy Fundraiser	248		44	204
Horticultural	58,787	27,395	22,345	63,837
HOTI Petty Cash	12		12	
Interest Earned	13	86	11	88
LDT Disability		10	10	
LDT Target Donations	5	50	48	7
Maryhurst Derby Museum	104		29	75
Maryhurst Disability D	62	314	226	150
Maryhurst Calendars	19		19	
Maryhurst Scholarship	13		13	
Maryhurst Donations	3			3
Maryhurst L&N Donation	388	383	468	303
Maryhurst Target Grant	33			33
SAC Boxtops	523	465	55	933
Vending Supplement		2,500	310	2,190
Western Day Treatment	41	20	(1)	62

Continued

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2013

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1,</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30,</u>
The Brook - KMI donations	11			11
St. Joseph Donations	334			334
Subtotal	90,613	52,637	46,778	96,472
Interfund transfers		(6)	(6)	
Certificate of deposit	(37,413)			(37,413)
Total	<u>\$ 53,200</u>	<u>\$ 52,631</u>	<u>\$ 46,772</u>	<u>\$ 59,059</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, 2013

T.A.P.P. Program

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
At risk-South Park	\$ 250	\$ 13,760	\$ 10,989	\$ 3,021
At risk-Westport		12,111	6,095	6,016
Box tops-B. Blackwell	283	141		424
CCDC South Park	37,829	277,625	315,429	25
Counselors		10	10	
CCDC Westport	44,065	228,303	271,868	500
C Rogers Scholarship		110		110
Chaffee Scholarship		3,000		3,000
Courtesy fund	676	500	597	579
Courtesy fund-Westport	823	620	218	1,225
Embroidery-C Taylor	415		415	
EON Student Assistance	810		810	
Fund for the Arts		40	40	
General fund		818	818	
Grants	856		856	
Grant-Michael Jordan-V	896		896	
Humanities Grant - BAR		150	133	17
Hope Fund - South Park	173	1,235	343	1,065
Hope Fund - Westport		1,777	623	1,154
In and out fund	1,489	720	2,209	
Interest earned	60	15	49	26
Junior Achievement		514	514	
Library	366		366	
Metro United Way		58	58	
Library-Westport	277			277
Medical	537		8	529
Pooh's treasurer	1,592	1,891	1,636	1,847
Photo Fund - Westport		615	104	511
Photo Fund - Southpark		461	104	357
Reimbursement		175	175	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

T.A.P.P. Program

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
RIFA-Sylvia Rhodes	1,349	99	1,411	37
Scholarship Fund - Southpark		475		475
Scholarship Fund - Westport		140		140
Scholarship-Dalenber	1,585		1,585	
Senior activities -SP	513	48	561	
Senior T-Shirt - Southpark		1,315	1,315	
Senior T-Shirt - Westport		200	200	
Senior activates-WP	235	1,665	1,683	217
Shining stars fund	265	811	809	267
Smart Sweatshirts		695	695	
Soft drinks South	5	3,266	3,271	
Soft drinks Westport	10	4,249	4,259	
SP fccla		3,453	2,978	475
SP-FBLA-Hedgespeth	300	4,415	3,982	733
SP-FCM-Hedgespeth	173		81	92
Spring Fling Dance		1,800	1,797	3
STLP-Stacey Hodges-WP	16	50		66
Staff activities	6	10,350	7,679	2,677
Student activities		4,204	4,204	
Student Activities - WP		712	712	
Student Activity Fund		4,213	3,108	1,105
Student leadership team	56	449	402	103
Student Water Machine	134	239	373	
Student Water Machine	165	353	518	
The bunny hutch	1,711	501	1,094	1,118
SP-Yearbook-Rice	756		756	
Vending Supplement - West		1,250	1,250	
Vending Supplement - South		1,250	1,250	
WP-FBLLA-Karen Morgan	312		119	193
WP-YearbooksCabral		67	67	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

T.A.P.P. Program

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Westport FCCLA	140	121	165	96
Subtotal	99,128	591,039	661,687	28,480
Interfund transfers		(21,392)	(21,392)	
Certificate of deposit	(15,001)	15,001		
Total	<u>\$ 84,127</u>	<u>\$ 584,648</u>	<u>\$ 640,295</u>	<u>\$ 28,480</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, 2013

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Allied Health	\$ 1,000	\$ 25	\$ 375	\$ 650
Art	1,104			1,104
AP Testing		9,952	9,952	
At risk fees	7,442	28,000	33,821	1,621
Band	1,514	5,776	7,290	
Baseball	14	11,144	10,402	756
Basketball		8,354	7,113	1,241
Beta club	1,158	440	446	1,152
Bookstore	29,386	36,539	35,105	30,820
Boys basketball	1,367	5,258	5,944	681
Checking acct. interest	48	9		57
Cheerleaders	47	17,848	17,868	27
Change Fund		1,800	1,800	
Choral music	41	109	150	
Class of 13	922	19,566	20,488	
Cross Country	190	144	90	244
Cup and Flower Fund		565	565	
Ecology Club	37	500		537
Dance/Cheer Competition		29,255	28,903	352
ECE-Brenzel	474	349	265	558
Field trip-seniors	100	3,300	3,329	71
Football	1,087	15,816	16,544	359
French club	181			181
Girls basketball-vol	98	3,123	3,221	
Golf-boys	175		125	50
Government		2,790	2,201	589
Incentives	1,398	5,000	4,316	2,082
Interest on cd's	377	88		465
Library	500	1,003	1,122	381
Lockers	688			688

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Lost textbooks	117	12,595	9,474	3,238
MTRP	375	205	580	
Men of Quality	150			150
National honor society	709			709
NJROTC fund raisers	1,834	24	300	1,558
NJROTC reimbursable	4,729	6,064	5,139	5,654
Operating	7	1,489	1,297	199
Orchestra	882		535	347
Programs	2,635	15,801	12,164	6,272
School/comm. ser	663	197		860
Scholarships	6,255			6,255
Scholarship - Dixon		4,000		4,000
Science Dept	680		450	230
Soft drinks	14,167	16,025	9,794	20,398
Softball	72	2,617	2,663	26
Spanish club	318			318
Step Team	400	1,373	1,757	16
Student Activities	1,903	56,126	53,432	4,597
Student council	406	516		922
Technology education	4,609		1,000	3,609
Tennis	284	1,000	242	1,042
The Academy	406			406
Track-boys	29	200	185	44
Valley Youth Services		400	400	
Volleyball	17	5,773	5,306	484
Wrestling		1,480	1,467	13
Yearbook	49	140		189
Subtotal	91,044	332,778	317,620	106,202

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Interfund transfers		(66,321)	(66,321)	
Certificate of deposit	(30,000)			(30,000)
Total	<u>\$ 61,044</u>	<u>\$ 266,457</u>	<u>\$ 251,299</u>	<u>\$ 76,202</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2013

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
A Baseball	\$ 1,970	\$ 8,193	\$ 9,127	\$ 1,036
A Golf	11			11
A volleyball	498	2,788	1,776	1,510
ACT payments		105		105
Art Club	249	2,060	1,042	1,267
Art Classes	3,049	1,602	4,651	
A girl's basketball	567	10,048	7,755	2,860
Alumni Website	1,639		679	960
AP Testing		2,408		2,408
ATH Football	1,749	6,603	8,072	280
Ath track		1,316	724	592
At risk		32,102	26,151	5,951
Ath - insurance	241	3,834	3,494	581
Ath boys basketball	1,319	15,201	15,200	1,320
A-Softball		5,577	5,577	
A- Boys Soccer	1,150	232	1,237	145
Athletics		41,173	40,883	290
Awards - scholarships	1,750			1,750
Band	2,486	1,593	1,738	2,341
Band Booster	1,037			1,037
Baseball		1,741	1,423	318
Basketball		8,535	8,535	
Beta club	2,587	306	442	2,451
Bookstore		12,021	12,021	
Bowling Club	22		22	
Business Classes	75	1,233	1,308	
Cannon's Class	448	1,045	948	545
CD interest	13		13	
Change fund		1,000	1,000	
Cheerleaders	920	15,177	14,127	1,970

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Chit chat	130			130
Chorus	725	6,507	1,680	5,552
Class of 2012	5,915	170	6,044	41
Class of 2013	4,042	15,334	19,017	359
Class of 2016		2,320	483	1,837
Class of 2014	1,680	4,788	6,468	
Class of 2015	1,685	2,000	1,593	2,092
Coffee faculty	87		87	
Concessions		11,910	11,910	
Cross Country	30			30
District Tournaments		2,168	2,169	(1)
Drama	355			355
ESL Classes		1,000		1,000
Facing History	634		634	
French Club		27		27
FBLA		393	393	
FCCLA	61			61
Flower - faculty	92		92	
Football		8,696	8,696	
Gen fund	15,903	5,203	21,106	
General Fund Student A	1	2,111	759	1,353
General Fund Faculty A	578	972	1,550	
HOSA	181	1,400	1,309	272
In/Out	12	12,317	11,585	744
Interest	29	18		47
JR/SR Prom Ticket Sale		3,015	3,015	
Lair	1,164	5,107	6,151	120
Langford's Class	1			1
Library	928	334	512	750
Library pen & pencil	25	21		46

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Lost textbook		1,133	141	992
M.T.R.P.	192			192
Medical Magnet	1,421	2,011	2,015	1,417
Music	2,000			2,000
NHS	86	130	112	104
Orchestra	1,489	1,693	2,250	932
Paytons Class	156	20	90	86
Pep Club	606	2,701	1,912	1,395
Phys Ed/Health	317			317
Pre School Fund Raiser	170	50		220
PSAT testing		524	396	128
PTSA		105		105
Registration		9,904	9,904	
Restitution payments		100		100
Science Classes	3,145	3,256	2,142	4,259
Green Team	49			49
Skills USA	132			132
Soccer		1,317	1,317	
Softball		3,158	3,158	
Senior ESL Club		319	203	116
Sports Medicine		177		177
Student council/Stud writ	69			69
Summer School		400	400	
Tennis	42			42
Theatre Arts	83			83
United Basketball League		821	585	236
Vending Carbonated		7,045	7,002	43
Vending Non-Carb	347		347	
Vending Snacks	365	2,634	2,999	
Vending Student Snacks		57	57	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Vending Student	91	4,317	4,408	
Vietnam Memorial fund	1,358			1,358
Volleyball		1,452	1,416	36
Subtotal	68,156	305,028	314,052	59,132
Interfund transfers		(47,686)	(47,686)	
Total	\$ 68,156	\$ 257,342	\$ 266,366	\$ 59,132

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, 2013

Western Math Science Technology Magnet High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative		\$ 5,491	\$ 5,491	
Art-Photo	\$ 50			\$ 50
Athletic insurance	21	3,360	3,260	121
Athletic	16,424	44,261	41,445	19,240
Band	1,593	492	2,085	
Basketball	500	326	326	500
Basketball, girls		1,220	1,220	
Beta		144	80	64
Ben Jeffries Scholarship	385			385
Booster Club	995			995
Café 103		18,701	15,521	3,180
Cheerleaders	75	7,833	7,908	
Concessions	461	9,640	8,909	1,192
Change Fund		1,000	1,000	
Choir		1,151	1,151	
Early College funds	6,884		6,090	794
Falls City Vending		264	264	
FBLA	389			389
Fee waivers		21,348	21,348	
Field trips		1,744	1,744	
Football	1,368	2,516	3,058	826
Interest	14	75	84	5
Library	191	700	700	191
Linda Smith Art Scholars	100			100
MTRP	128	73	201	
MD/FMD	679			679
Orchestra	269		269	
Pepsi	355	1,661	1,154	862
Restitution	650	385	185	850
Softball	272			272

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Western Math Science Technology Magnet High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Sr. 2014	2,580	805	1,370	2,015
Sr. 2016		1,370	20	1,350
Sr. 2011	20		20	
Sr. 2015	1,040	730		1,770
Sr. 2012		507	507	
Sr. 2013	3,862	9,676	13,293	245
Schoolwear	683	8,000	6,749	1,934
Student activity		10,018	9,922	96
Student Government	348		348	
Tennis	223			223
Vending		1,159	632	527
Track		1,620	1,510	110
Volleyball	360	808	728	440
Wrestling	294			294
Yearbook		3,825	3,825	
Subtotal	41,213	160,903	162,417	39,699
Interfund transfers		(35,359)	(35,359)	
Certificate of deposit	(10,000)			(10,000)
Total	\$ 31,213	\$ 125,544	\$ 127,058	\$ 29,699

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, 2013

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Administrative	\$ 18,388	\$ 4,910	\$ 8,732	\$ 14,566
Band	9,751	22,350	18,285	13,816
Band spring trip	5,220	92,619	89,078	8,761
Change Fund		750	750	
Clint Vaught Memorial	865		500	365
Candy		2,993	2,993	
College Career	10,134	5,537	7,045	8,626
Computer Lab		7,842	170	7,672
Dance Concert		11,637	6,576	5,061
Dance ensemble	1,497	14,031	12,052	3,476
Dance Travel Account	7,409	26,696	26,600	7,505
Dance Trip Account	4,092	37,009	32,481	8,620
Dance Accompanist		3,000	2,995	5
Design and production	8	3,378	2,339	1,047
Discretionary	6,548	2,585	7,961	1,172
Interest now CD		142	130	12
Humanities	1,818	80		1,898
Library	553	11	370	194
Little Women		24,590	17,013	7,577
Macbeth		7,984	7,984	
Manual Alumni Scholsar		2,000	2,000	
Musical theater	1,321	2,167	2,008	1,480
New York Festival		2,103		2,103
Orchestra	2,226	11,521	11,940	1,807
Orchestra trip account	7,965	15,719	21,095	2,589
Pepsi		529	529	
Percussion		1,738	1,738	
Piano	2,572	1,603	305	3,870
Productions	41,854	2,752	23,307	21,299
Robert West Scholarship	1,130		1,130	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2013

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2013</u>
Stage Door		5,668	5,668	
Snack		1,758	1,758	
Spirit Wear		8,450	8,450	
Student activities		1,264		1,264
Student fee		3,298	2,758	540
Theater	3,450	7,441	9,606	1,285
Thespian	422	516	454	484
Tour show	2,464			2,464
Tri-M	557	785	1,094	248
The Rivals		6		6
Vocal	462	16,577	13,271	3,768
Young actors institute	37,021	34,295	30,822	40,494
Young writers workshop	9,481		9,481	
Subtotal	177,208	388,334	391,468	174,074
Interfund transfers		(59,376)	(59,376)	
Certificate of deposit	(62,301)	50	50	(62,301)
Total	<u>\$ 114,907</u>	<u>\$ 329,008</u>	<u>\$ 332,142</u>	<u>\$ 111,773</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***

Strothman and Company
Certified Public Accountants and Advisors
1600 Waterfront Plaza
325 West Main Street
Louisville, KY 40202
502.585.1600



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

Members of the Board
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 fiduciary net position of the High School Activity Funds (the "Activity Funds") of the Jefferson County Board of Education (the "Board") as of June 30, 2013, and the related notes to the financial statement, which collectively comprise the Activity Funds basic financial statements and have issued our report thereon dated November 11, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Activity Funds' 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 combined statement of fiduciary net position, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Activity Funds' internal control.

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

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

Compliance and Other Matters

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

We also noted certain other matters that we reported to management of the Board in a separate letter dated November 11, 2013.

Purpose of this Report

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


Louisville, Kentucky
November 11, 2013