

Financial Statements and  
Related Information

2014

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

June 30, 2014



Strothman+Co

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

June 30, 2014

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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, 2014, and the related notes to the combined statement of fiduciary net position.

### **Management's Responsibility for the Financial Statement**

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

### **Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Board's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's 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, 2014 in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

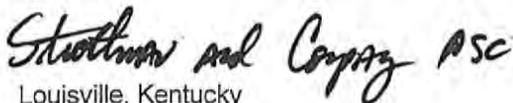
### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined statement of fiduciary net position taken as a whole. The combining information and supplementary schedules listed in the preceding table of contents on pages 10 through 115, are presented for purposes of additional analysis and is not a required part of the financial statement 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 financial statement. Such information has been subjected to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 2014 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 10, 2014

Management's Discussion and Analysis (Unaudited)

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

June 30, 2014

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, 2014. 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 \$4,954,016 at June 30, 2014, compared to \$4,984,632 of total assets in the prior year, which reflects a decrease of \$30,616. At June 30, 2014, total assets consist primarily of cash and temporary cash investments totaling \$4,698,321, compared to June 30, 2013 which reflected cash and temporary cash investments of \$4,719,253. This decrease in cash and temporary cash investments was due primarily to the increase in inventory of \$26,302 during the fiscal year ended June 30, 2014. Total liabilities of all Activity Funds amounted to \$4,954,016 at June 30, 2014, compared to total liabilities of \$4,984,632 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 \$13,293,989 during the fiscal year ended June 30, 2014, which reflects a \$347,425 decrease over the prior year's cash receipts of \$13,641,414. Disbursements by the Activity Funds amounted to \$13,269,921 and \$13,408,325 during the fiscal years ended June 30, 2014 and 2013, respectively.

Continued

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

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

June 30, 2014

**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, 2014

**Assets**

Cash	\$ 3,786,581
Temporary cash investments	911,740
Accounts receivable	36,171
Inventory	<u>219,524</u>

**Total Assets** \$ 4,954,016

**Liabilities**

Accounts payable	\$ 168,128
Due to Jefferson County Board of Education	152,059
Due to student groups	<u>4,633,829</u>

**Total Liabilities** \$ 4,954,016

See Notes to Combined Statement of Fiduciary Net Position

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

June 30, 2014

**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. These 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 10, 2014, the date the financial statement was available to be issued.

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

June 30, 2014

**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.

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, 2014

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

Temporary cash investment activity during the year ended June 30, 2014 is summarized as follows:

	<b>Temporary Cash Investments July 1, 2013</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Temporary Cash Investments June 30, 2014</b>
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		\$ 45,000	74,000
Iroquois High Magnet Career Academy	10,000			10,000
Jeffersontown High Magnet Career Academy	62,958			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
Valley High Magnet Career Academy	30,000			30,000
Western Math Science Technology Magnet High School	10,000			10,000

Continued

Notes to Combined Statement of Fiduciary Net Position--Continued

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

June 30, 2014

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

	<b>Temporary Cash Investments July 1, 2013</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Temporary Cash Investments June 30, 2014</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Youth Performing Arts School	<u>62,301</u>	<u>                    </u>	<u>                    </u>	<u>62,301</u>
	<u>\$ 956,740</u>	<u>\$</u>	<u>\$ 45,000</u>	<u>\$ 911,740</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, 2014

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
<b>Assets</b>			
Cash	\$ 3,786,581	\$ 238,677	\$ 268,528
Temporary cash investments	911,740	5,000	49,108
Accounts receivable	36,171	1	8,570
Inventory	219,524	7,354	20,333
	<u>219,524</u>	<u>7,354</u>	<u>20,333</u>
<b>Total Assets</b>	<u>\$ 4,954,016</u>	<u>\$ 251,032</u>	<u>\$ 346,539</u>
<b>Liabilities</b>			
Accounts payable	\$ 168,128		\$ 9,178
Due to Jefferson County Board of Education	152,059		
Due to student groups	4,633,829	\$ 251,032	337,361
	<u>4,633,829</u>	<u>\$ 251,032</u>	<u>337,361</u>
<b>Total Liabilities</b>	<u>\$ 4,954,016</u>	<u>\$ 251,032</u>	<u>\$ 346,539</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Breckinridge Metropolitan High School</b>	<b>Brown School</b>	<b>Buechel Metropolitan High School</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash	\$      9,358	\$     77,149	\$     22,602
Temporary cash investments		20,056	10,012
Accounts receivable		592	5
Inventory	54	1,658	61
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Assets</b>	<b><u>          \$      9,412</u></b>	<b><u>          \$     99,455</u></b>	<b><u>          \$     32,680</u></b>
<b>Liabilities</b>			
Accounts payable		\$          491	
Due to Jefferson County Board of Education			
Due to student groups	\$      9,412	98,964	\$     32,680
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Liabilities</b>	<b><u>          \$      9,412</u></b>	<b><u>          \$     99,455</u></b>	<b><u>          \$     32,680</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Butler Traditional High School</b>	<b>Central High Magnet Career Academy</b>	<b>Churchill Park School</b>
<b>Assets</b>			
Cash	\$ 285,576	\$ 144,912	\$ 70,674
Temporary cash investments	95,000		3,300
Accounts receivable	5	72	1
Inventory	13,839	716	
	<u>13,839</u>	<u>716</u>	
<b>Total Assets</b>	<b><u>\$ 394,420</u></b>	<b><u>\$ 145,700</u></b>	<b><u>\$ 73,975</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 3,193	\$ 1,424	\$ 48
Due to Jefferson County Board of Education			
Due to student groups	391,227	144,276	73,927
	<u>391,227</u>	<u>144,276</u>	<u>73,927</u>
<b>Total Liabilities</b>	<b><u>\$ 394,420</u></b>	<b><u>\$ 145,700</u></b>	<b><u>\$ 73,975</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Doss High Magnet Career Academy</b>	<b>DuPont Manual High School</b>	<b>Eastern High School</b>
<b>Assets</b>			
Cash	\$ 55,317	\$ 372,947	\$ 342,719
Temporary cash investments		150,000	25,000
Accounts receivable	2,221		6,905
Inventory	3,793	1,527	104
	<u>61,331</u>	<u>524,474</u>	<u>374,728</u>
<b>Total Assets</b>	<b><u>\$ 61,331</u></b>	<b><u>\$ 524,474</u></b>	<b><u>\$ 374,728</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 1,370	\$ 12,446	\$ 12,200
Due to Jefferson County Board of Education			
Due to student groups	59,961	512,028	362,528
	<u>61,331</u>	<u>524,474</u>	<u>362,528</u>
<b>Total Liabilities</b>	<b><u>\$ 61,331</u></b>	<b><u>\$ 524,474</u></b>	<b><u>\$ 374,728</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Fairdale High Magnet Career Academy</b>	<b>Fern Creek Traditional High School</b>	<b>Iroquois High Magnet Career Academy</b>
<b>Assets</b>			
Cash	\$ 86,716	\$ 75,298	\$ 7,214
Temporary cash investments	80,000	74,000	10,000
Accounts receivable	170	2	
Inventory	2,652	20,084	4,091
	<u>2,652</u>	<u>20,084</u>	<u>4,091</u>
<b>Total Assets</b>	<b><u>\$ 169,538</u></b>	<b><u>\$ 169,384</u></b>	<b><u>\$ 21,305</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 7,985	\$ 29,864	\$ 15,516
Due to Jefferson County Board of Education			
Due to student groups	161,553	139,520	5,789
	<u>161,553</u>	<u>139,520</u>	<u>5,789</u>
<b>Total Liabilities</b>	<b><u>\$ 169,538</u></b>	<b><u>\$ 169,384</u></b>	<b><u>\$ 21,305</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Jefferson County High School</b>	<b>Phoenix School of Discovery</b>	<b>Jefferson- town High Magnet Career Academy</b>
<b>Assets</b>			
Cash	\$ 550,744	\$ 11,402	\$ 24,660
Temporary cash investments			62,958
Accounts receivable			5,383
Inventory	962		131
	<u>962</u>	<u>11,402</u>	<u>93,132</u>
<b>Total Assets</b>	<b><u>\$ 551,706</u></b>	<b><u>\$ 11,402</u></b>	<b><u>\$ 93,132</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 3,855	\$ 11,402	\$ 1,971
Due to Jefferson County Board of Education	151,165		
Due to student groups	396,686		91,161
	<u>396,686</u>	<u>11,402</u>	<u>91,161</u>
<b>Total Liabilities</b>	<b><u>\$ 551,706</u></b>	<b><u>\$ 11,402</u></b>	<b><u>\$ 93,132</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Liberty High School</b>	<b>Louisville Male Traditional High School</b>	<b>Moore Traditional School</b>
<b>Assets</b>			
Cash	\$ 6,291	\$ 453,244	\$ 82,191
Temporary cash investments		97,000	
Accounts receivable		4	2,235
Inventory		51,517	34,538
	<u>6,291</u>	<u>572,577</u>	<u>118,964</u>
<b>Total Assets</b>	<b><u>\$ 6,291</u></b>	<b><u>\$ 601,765</u></b>	<b><u>\$ 118,964</u></b>
<b>Liabilities</b>			
Accounts payable		\$ 28,765	\$ 17,333
Due to Jefferson County Board of Education		423	
Due to student groups	\$ 6,291	572,577	101,631
	<u>6,291</u>	<u>572,577</u>	<u>118,964</u>
<b>Total Liabilities</b>	<b><u>\$ 6,291</u></b>	<b><u>\$ 601,765</u></b>	<b><u>\$ 118,964</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Pleasure Ridge Park High Magnet Career Academy</b>	<b>Seneca High Magnet Career Academy</b>	<b>Shawnee High Magnet Career Academy</b>
<b>Assets</b>			
Cash	\$ 80,382	\$ 33,754	\$ 16,624
Temporary cash investments	30,000	60,592	
Accounts receivable	111	3,964	566
Inventory	4,788	1,894	1,632
	<u>4,788</u>	<u>1,894</u>	<u>1,632</u>
<b>Total Assets</b>	<b><u>\$ 115,281</u></b>	<b><u>\$ 100,204</u></b>	<b><u>\$ 18,822</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 1,578	\$ 300	\$ 470
Due to Jefferson County Board of Education			471
Due to student groups	113,703	99,904	17,881
	<u>113,703</u>	<u>99,904</u>	<u>17,881</u>
<b>Total Liabilities</b>	<b><u>\$ 115,281</u></b>	<b><u>\$ 100,204</u></b>	<b><u>\$ 18,822</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Southern High Magnet Career Academy</b>	<b>State Agency Schools</b>	<b>T.A.P.P. Program</b>
<b>Assets</b>			
Cash	\$ 106,985	\$ 75,986	\$ 33,600
Temporary cash investments		37,413	
Accounts receivable		2,867	
Inventory	1,060		354
	<u>1,060</u>	<u>          </u>	<u>354</u>
<b>Total Assets</b>	<b><u>\$ 108,045</u></b>	<b><u>\$ 116,266</u></b>	<b><u>\$ 33,954</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 1,326	\$ 2,909	
Due to Jefferson County Board of Education			
Due to student groups	106,719	113,357	\$ 33,954
	<u>106,719</u>	<u>113,357</u>	<u>\$ 33,954</u>
<b>Total Liabilities</b>	<b><u>\$ 108,045</u></b>	<b><u>\$ 116,266</u></b>	<b><u>\$ 33,954</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Valley High Magnet Career Academy</b>	<b>Waggener Traditional High School</b>	<b>Western Math Science Technology Magnet High School</b>
<b>Assets</b>			
Cash	\$ 81,767	\$ 52,671	\$ 16,565
Temporary cash investments	30,000		10,000
Accounts receivable		2,483	1
Inventory	33,783	6,504	238
	<u>33,783</u>	<u>6,504</u>	<u>238</u>
<b>Total Assets</b>	<b><u>\$ 145,550</u></b>	<b><u>\$ 61,658</u></b>	<b><u>\$ 26,804</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 3,077	\$ 1,273	\$ 154
Due to Jefferson County Board of Education			
Due to student groups	142,473	60,385	26,650
	<u>142,473</u>	<u>60,385</u>	<u>26,650</u>
<b>Total Liabilities</b>	<b><u>\$ 145,550</u></b>	<b><u>\$ 61,658</u></b>	<b><u>\$ 26,804</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2014

	<b>Youth Performing Arts School</b>
<b>Assets</b>	
Cash	\$ 102,028
Temporary cash investments	62,301
Accounts receivable	13
Inventory	<u>5,857</u>
<b>Total Assets</b>	<u><u>\$ 170,199</u></u>
<b>Liabilities</b>	
Accounts payable	
Due to Jefferson County Board of Education	
Due to student groups	<u>\$ 170,199</u>
<b>Total Liabilities</b>	<u><u>\$ 170,199</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, 2014

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Atherton High School	\$ 280,087	\$ 577,557	\$ 618,967	\$ 238,677
Ballard High School	217,493	1,234,049	1,183,014	268,528
Breckinridge Metropolitan High School	13,076	5,803	9,521	9,358
Brown School	88,064	342,234	353,149	77,149
Buechel Metropolitan High School	16,386	9,854	3,638	22,602
Butler Traditional High School	344,057	851,488	909,969	285,576
Central High Magnet Career Academy	148,429	511,537	515,054	144,912
Churchill Park School	67,850	23,539	20,715	70,674
Doss High Magnet Career Academy	65,980	265,504	276,167	55,317
DuPont Manual High School	345,873	1,275,077	1,248,003	372,947
Eastern High School	428,927	878,493	964,701	342,719
Fairdale High Magnet Career Academy	91,768	485,843	490,895	86,716
Fern Creek Traditional High School	16,334	739,279	680,315	75,298
Iroquois High Magnet Career Academy	15,941	306,747	315,474	7,214
Jefferson County High School	657,790	672,588	779,634	550,744
Phoenix School of Discovery	10,295	19,084	17,977	11,402
Jeffersontown High Magnet Career Academy	18,315	374,532	368,187	24,660

Continued

Combining Statement of Cash Receipts and Disbursements--Continued

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

Year Ended June 30, 2014

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Liberty High School	13,081	29,680	36,470	6,291
Louisville Male Traditional School	315,820	1,301,722	1,164,298	453,244
Moore Traditional School	74,640	450,712	443,161	82,191
Pleasure Ridge Park High Magnet Career Academy	39,445	858,556	817,619	80,382
Seneca High Magnet Career Academy	7,225	399,299	372,770	33,754
Shawnee High Magnet Career Academy	37,464	136,101	156,941	16,624
Southern High Magnet Career Academy	83,828	349,700	326,543	106,985
State Agency Schools	59,059	52,391	35,464	75,986
T.A.P.P. Program	28,480	83,283	78,163	33,600
Valley High Magnet Career Academy	76,202	300,923	295,358	81,767
Waggener Traditional High School	59,132	242,948	249,409	52,671
Western Math Science Technology Magnet High School	29,699	115,452	128,586	16,565
Youth Performing Arts School	111,773	400,014	409,759	102,028
<b>Total</b>	<u>\$ 3,762,513</u>	<u>\$ 13,293,989</u>	<u>\$ 13,269,921</u>	<u>\$ 3,786,581</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, 2014

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Adult Revenue Account		\$ 5,537	\$ 4,846	\$ 691
Academic Competition		1,511	1,494	17
Activity Supplement		16,323	16,323	
Adult Snack Revenue	\$ 718	307	1,025	
Agendas - Lost	3,595	120	3,330	385
AGM - Stanton		89		89
Alumni Scholarship	2,000	4,000	2,000	4,000
APHG	647	685	904	428
AP Testing	11,997	32,569	31,683	12,883
Aquarium Fund		345	345	
Art Club	97			97
Art Department	237	4,620	3,817	1,040
Arabic Club		185	82	103
Athletic Department	53,132	49,654	75,875	26,911
Athletic - Insurance		9,240	8,785	455
Athletic Program	22		22	
Athletic Field Fund		357	357	
Athletic Startup		1,300	1,300	
Athletic Ticket Sales		47,831	47,831	
Athletic Tournaments	18	3,340	3,358	
Band - Byrum	14,393	29,382	23,289	20,486
Beta	310	1,257	1,257	310
Bookstore Change		150	150	
Business Department	6,269		761	5,508
Calculator/Usage Fees	1,395	127		1,522
CD Interest	2,180	10		2,190
Change Fund		2,100	2,100	
Charity - D Penner		802	802	
Chess Team	713	639	999	353
Chinese Club	2			2

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Choir Travel	1,080	12,202	12,733	549
Chorus - Tate		6,621	6,621	
Class of 72 - Scholarship		1,000	500	500
Class of 82 - Scholarship	4,362		625	3,737
Senior Class	10,016	40,919	41,254	9,681
Junior Class	5,239	13,007	17,796	450
Sophomore Class	148	1,279	1,225	202
Freshman Class	342	202	544	
Concession - Sports	1,000	12,615	12,615	1,000
Counselor fund	1,205	415	1,182	438
Christine Jansing Award	500	1,000		1,500
Debate Team	1,036	2,477	2,550	963
Dollars for Scholars	508		104	404
Drama	2,878	15,473	18,351	
Drama Field Trips		6,299	5,430	869
Drew Wilson Scholarship	1,003	1,000		2,003
ECE - Dotter	388	630	282	736
ECE - Shah	733		118	615
EMCA		156	156	
English Department		286	170	116
ESL - Wade	103			103
FBLA	260	760	432	588
FCA	93	118		211
Fee Waiver	12,423	18,936	31,187	172
Fishing Club		422	422	
French Club		719	138	581
General	14,197	7,315	13,472	8,040
German Club	223			223
Gregory Excel Award	1,000			1,000
Hardy's English	247	353	600	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Health/Satori	25	1,600	1,600	25
Holocaust/Penner	790	14,528	14,600	718
Hope/Student Emergency	1,517	200	478	1,239
Humanities Department	1,875			1,875
Technology	2,976			2,976
IB Testing	17,200	23,235	37,079	3,356
Japanese Club	333	795	1,105	23
Jim Marshall Fund		9,395		9,395
Library Department	281	216	11	486
London - Perry	142			142
Marine Biology Bennett	906	11,909	11,745	1,070
Men of Quality	6	150	80	76
MTRP	1,419	1,479	1,843	1,055
MTRP Scholarships	111			111
NHS	767	1,840	1,115	1,492
Newspaper		1,912	1,654	258
Pepsi - Vale Bole	1,000	7,822	7,731	1,091
Now Interest Account	152	59	207	4
Orchestra - Dougherty	1,165	2,850	1,075	2,940
Outdoor Club		774	738	36
Parking fees	5,113	1,585	6,444	254
PTSO Scholarship	1,250		1,000	250
Pepsi - Teachers	4,593	5,298	6,739	3,152
Petty Cash		100	100	
Photography		1,871	1,587	284
Piano - Tate	59	1,130	847	342
Principal's Adult Account	101	500	253	348
PSAT	200	3,654	3,840	14
RAK	25	127	127	25
Rebel Alliance		535	535	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Registration fees	5,034	131,318	117,630	18,722
RHO Kappa		1,217	688	529
School Store	9,215	11,143	12,147	8,211
Science - Department	162	6,450	5,124	1,488
Social Club	358	699	1,057	
Spanish Club	760	341	189	912
Spanish Honor Society	277			277
Special Collection	250	18,353	18,353	250
Sports - Archery	828	22,675	23,503	
Sports - Baseball	5,449	22,625	19,160	8,914
Sports - Basketball	1,239	3,646	4,302	583
Sports - Girls Basketball	461	4,560	3,504	1,517
Sports - Cheerleading		1,484	1,115	369
Sports - Cross Country	662	3,159	2,069	1,752
Sports - Cross Country Girls	895		895	
Sports - Dance Team	1,895	620	1,876	639
Sports - Field Hockey	2,221	6,999	5,145	4,075
Sports - Football	8,139	17,250	18,568	6,821
Sports - Golf	387	754	1,013	128
Sports - Golf Girls	283	200		483
Sports - Lacrosse	58	2,532	1,582	1,008
Sports - Soccer Girls	2,091	6,245	4,319	4,017
Sports - Soccer Boys	617	2,647	537	2,727
Sports - Softball	722	5,980	5,080	1,622
Sports - Swimming Boys	2,976	3,115	3,320	2,771
Sports - Tennis Boys	35		25	10
Sports - Tennis Girls	62		62	
Step Team	60	239	211	88
Sports - Track	710	1,225	1,841	94
Sports - Volleyball	2,185	10,635	12,408	412

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Sports - Wrestling	1,185	962	1,670	477
Steve Lin Choral School	1,431			1,431
Student Activities	3,153	33,579	19,227	17,505
Textbooks	175	10,806	5,433	5,548
Theatre Arts Equipment	9,473	12,727	22,200	
Vaudeville		4,960	4,960	
World Language		4,766	4,014	752
Yearbook	22,276	34,035	52,664	3,647
Y Club	630	12,498	12,418	710
Youth Service Center	18	536	554	
Subtotal	285,087	851,228	892,638	243,677
Interfund Transfers		(273,671)	(273,671)	
Certificate of Deposit	(5,000)			(5,000)
<b>Total</b>	<u>\$ 280,087</u>	<u>\$ 577,557</u>	<u>\$ 618,967</u>	<u>\$ 238,677</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, 2014

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Academics		\$ 3,713	\$ 3,628	\$ 85
Administration	\$ 159	370,052	366,148	4,063
Advm Lance	7,851	17,054	24,467	438
Advm Pepsi	963	15,550	14,925	1,588
Astronomy Club	48			48
African Exchange	14			14
Alumni	1,151			1,151
AP Testing	87	120,631	120,061	657
Art - W Waltman	1,797	20,952	18,097	4,652
Art Smith	7			7
ACT PREP	3,214	2,820	2,519	3,515
Art - Whitehouse		20,215	20,215	
Art/Whitehouse	40		40	
At Risk	17,933	38,767	56,207	493
Athletics	598	201,864	202,433	29
Athletic Insurance		26,165	26,165	
Auction (Cancer)	112	244	269	87
Auditorium		10,374	5,377	4,997
Adult Vending		5,311	4,623	688
AV		4,511	4,373	138
Bach	355	63,480	63,424	411
Ballard Band Boosters	123		66	57
Ballard Boys BB	1,247	16,995	17,121	1,121
Ballard Memorial	465			465
Ballard Soccer Booster	157	14,511	3,487	11,181
Beecher Terrace	420		104	316
Beta	576	2,330	2,509	397
Bookstore	18,578	35,021	42,646	10,953
Boys Baseball	3,306	3,630	4,998	1,938
Boys Golf Team		3,000	1,640	1,360

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued  
**Jefferson County Board of Education**  
**High School Activity Funds**

Year Ended June 30, 2014

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Boys Soccer	3,173		831	2,342
Boys Tennis	3,161	3,130	5,337	954
Business Computer	6,588	17,377	23,965	
Change Fund		1,500	1,500	
Cheerleaders	2,321	40,815	36,190	6,946
Chemistry Club	130	8,534	6,756	1,908
Chess Team	302		140	162
Chicago Trip	3,195			3,195
Choir New York Trip		64,567	59,250	5,317
Choir Atlanta		15,895	15,080	815
Choir Fundraising		26,938	26,938	
Class of 2012	782		782	
Class of 2013	7,850	3,207	5,136	5,921
Class of 2014	28,105	16,749	43,268	1,586
Class of 2015	24,447	12,916	4,474	32,889
Class of 2016	11,681	11,470	383	22,768
Class of 2017		13,850	1,950	11,900
First Ballard Reserve	424	2,085	2,509	
Crusade for Children		219	219	
Dance Maroon	17,459	26,347	22,403	21,403
Dance Team	2,602	36,005	33,398	5,209
Debate		1,277	535	742
Donations/Crocker's	139			139
Donations		414	414	
Drama	10,613	42,763	37,577	15,799
E - School	25			25
Ece - Cbe		215		215
English department		16,639	16,639	
Environmental club	586			586
Eschels New York Trip		250		250

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Evans		1,040	580	460
Faculty Fund	879	8,007	2,946	5,940
FBLA		6,116	6,116	
FMD Basketball	247	1,341	838	750
Field Hockey	4,776	11,865	9,537	7,104
Fine Arts	3,026	1,544	4,570	
Foreign Exchange	4,864	11,575	6,609	9,830
Foreign Language		2,122	2,122	
French Club	343	916	1,053	206
Girls Golf	52			52
Girls Softball	120	1,213	776	557
Girls Track	33		(1,450)	1,483
Golf Scramble	1,365			1,365
Guitar Club		131	131	
Health	228	3,800	1,833	2,195
High School Principal	1,226			1,226
Humanities	75			75
Interest & CDs	601	228		829
KYA - KUNA	369		(220)	589
Japanese Club	4,303	22,870	22,834	4,339
Jostens	656			656
Land Rover Soccer	600			600
Latin Club	738			738
Lift A Thon Football	250			250
Barc	1,326	374	208	1,492
MU Alpha Theta	1,567	715	805	1,477
Madrigals	65	16,870	16,905	30
Math - Bean	573			573
Math	551	7,932	7,520	963
Mega Media Sum Camp	276			276

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
MTRP	63			63
National Art Honor Society	1,117			1,117
Newspaper	17	3,825	3,591	251
Mobile Computer Lab		8,000		8,000
Men of Quality		276		276
National English Honor	144			144
NHS	348	1,526	255	1,619
Orchestra	2,333	7,127	7,903	1,557
Physics Club	49			49
Ping Pong Club	302	185	185	302
Project Graduation	509		409	100
Technology Ed		1,464	1,464	
PSAT	10,186	2,150	3,733	8,603
PSAT		4,713	25	4,688
Psychology	38			38
Quick Recall		199	199	
Riggs		300	120	180
Science Fees		21,814	21,811	3
Scholarship		1,250	500	750
Science Olympiad Club	550			550
Social Studies - Rich	78			78
Social Studies		6,056	6,056	
Ski Club	2,779	3,685	4,000	2,464
Spanish Club		898	67	831
Spanish Honor	134			134
Star Fund Arts Bldg	91			91
Step Team	440			440
Student Technology	745			745
Summer School	871	19,400	6,482	13,789
Super Smash Club	73			73

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Swimming	2,098	3,471	4,551	1,018
Trash - Howard	20			20
United Basketball League	1,232		972	260
Volleyball	5,903	3,101	4,826	4,178
Web Design	145			145
World Language		500	478	22
Yearbook	24,443	44,486	39,846	29,083
Subtotal	266,601	1,593,437	1,542,402	317,636
Interfund Transfers Certificate of Deposit	(49,108)	(359,388)	(359,388)	(49,108)
<b>Total</b>	<u>\$ 217,493</u>	<u>\$ 1,234,049</u>	<u>\$ 1,183,014</u>	<u>\$ 268,528</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, 2014

**Breckinridge Metropolitan High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
At Risk	\$ 853			\$ 853
Faculty/Staff Activities	81	\$ 854	\$ 854	81
Fred Wiche Award	65			65
Fund for the Arts	833			833
General Fund	6,032		1,376	4,656
In & Out		105	105	
Interest - Account	18			18
Pepsi	307	1,447	1,609	145
Student Activities	4,887	4,251	6,431	2,707
Subtotal	13,076	6,657	10,375	9,358
Interfund Transfers		(854)	(854)	
<b>Total</b>	<u>\$ 13,076</u>	<u>\$ 5,803</u>	<u>\$ 9,521</u>	<u>\$ 9,358</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, 2014

**Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
3rd Grade	\$ 892	\$ 2,424	\$ 3,292	\$ 24
4-5 Team	2,910	35,695	36,292	2,313
6th Grade	497	2,807	816	2,488
7-8 Team	3,784	9,301	10,043	3,042
7-8 Team Trip	395	49,360	48,947	808
AP Biology	1,310	3,333	1,632	3,011
AP Test	459	12,221	12,218	462
Adv. Math	461	60		521
Art - Elementary	377	5,486	2,442	3,421
Art - High	1,897	5,989	6,464	1,422
At Risk Fees	10,779	16,099	26,513	365
Athletic Insurance	20	4,666	4,255	431
Auditorium	4,000			4,000
Athletics	6,232	16,337	21,366	1,203
Backner		399	398	1
Band	5,578	5,758	6,418	4,918
Basketball - Boys	702		702	
Basketball - Girls	1,451		242	1,209
Basketball - Boys Middle	175			175
Basketball - Girls Middle	385			385
Beta Club	78	602	680	
Box Tops for Education	107	465		572
Change Fund		750	750	
Cheer - Elementary		2,973	2,804	169
Cheerleaders - High	1,072	3,556	3,947	681
Cheerleaders - Middle	263		19	244
Chemistry		3,067	3,067	
Chorus	325	19,333	16,934	2,724
Computer	105		105	
Concessions	7,909	4,246	7,532	4,623

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Corey Stauble Grant	367		175	192
Courtesy Fund	72	635	511	196
Dance Team	16			16
Debate Team	22	7,683	7,334	371
Doyle		2,026	1,816	210
Drama	1,094	2,697	2,038	1,753
Elementary Basketball	188	620	748	60
English - Jones	27	47	63	11
English - Juniors	80	40	120	
Ele Music	908	3,648	1,354	3,202
Facility Repairs		365		365
French	286	328		614
Golf	340			340
Humanities	150			150
High School Student Fees	2,916	7,167	3,654	6,429
In and Out		1,789	1,734	55
Innsbrook	213			213
Interest Income	212	(12)	129	71
Jennifer	1,523	400	1,923	
Jetter	1,387	1,683	1,962	1,108
Ladies of Zeal	107			107
Library	4,661	11,211	12,858	3,014
Lisa Billings		3,736	2,601	1,135
Lockers	51			51
Lois Natkin Scholarship	2,000		1,000	1,000
Lost Textbook	4,944	1,402	4,410	1,936
Market Day	1,190	2,395	2,089	1,496
Men of Quality		15		15
Middle District Swim Meet	843	5,368	6,211	
National Honor Society	293	597	423	467

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Newspaper	1,352	1,693	2,197	848
Niece Larue		863	863	
Orchestra	6,896	31,841	33,388	5,349
Pep Club	994	3,190	1,821	2,363
Photography	51			51
Scholastic I Love to Read		10,000	10,000	
Schrenger	854	2,473	2,139	1,188
Senior Class Trip		15,850	15,850	
Senior Travel	1			1
Soccer - High	2,307		1,370	937
Softball	50			50
Spanish		713		713
Spirit Wear	4,672	104	1,714	3,062
Spiritwear Adult	30		30	
Class of 2013	457	255	712	
Class of 2014	912	13,621	10,338	4,195
Class of 2015		2,339	621	1,718
Class of 2016	155			155
Class of 2017		1,640	1,383	257
Student Metro United Way	515	1,189		1,704
Summer Enrichment Prog		1,700	1,700	
Susan K	341	913	587	667
Swim Team	724	2,352	2,398	678
Technology	3,605	14,031	17,591	45
Target		1,969	1,916	53
Travel Club	22			22
Track	21			21
Vending - Athletics Pepsi	1,476	3,255	2,177	2,554
Volleyball - High		1,959	1,656	303
Volleyball - Middle		1,660	1,286	374

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
YMCA	8		8	
Yearbook	6,624	8,657	9,173	6,108
Subtotal	108,120	381,034	391,949	97,205
Interfund transfers		(38,800)	(38,800)	
Certificate of deposit	(20,056)			(20,056)
<b>Total</b>	<u>\$ 88,064</u>	<u>\$ 342,234</u>	<u>\$ 353,149</u>	<u>\$ 77,149</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, 2014

**Buechel Metropolitan High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative	\$ 11,895	\$ 2,614	\$ 4,320	\$ 10,189
Crusade for Children		40	40	
Donations for Student	69			69
Interest CD	30	10		40
Interest - NOW account	17			17
Pepsi 20 oz Drinks	1,989	1,590	841	2,738
Student Fieldtrips	10,882	5,400	1,017	15,265
Student Incentives	1,516	2,810	30	4,296
Subtotal	26,398	12,464	6,248	32,614
Interfund Transfers		(2,610)	(2,610)	
Certificate of Deposit	(10,012)			(10,012)
<b>Total</b>	<u>\$ 16,386</u>	<u>\$ 9,854</u>	<u>\$ 3,638</u>	<u>\$ 22,602</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, 2014

**Butler Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Academics	\$ 14,935	\$ 28,016	\$ 27,853	\$ 15,098
Administrative	3,445	10,261	7,200	6,506
Adult	7,720	5,539	11,305	1,954
Annual	45,356	53,085	38,369	60,072
Archery	5,562	2,486	7,371	677
Art	224	5,350	5,455	119
At Risk Students		28,476	28,476	
Athletics	29,057	75,003	70,457	33,603
Bloss Stadium	46,588	2,000	46,588	2,000
Bowling Team	380	913	547	746
Baseball	7,669	31,654	39,323	
Basketball - Boys	13,079	33,655	35,805	10,929
Basketball - Girls	2,691	54,262	53,694	3,259
Bear Bodies	431	4,573	4,111	893
Beta Club	1,377	8,202	6,895	2,684
Change Fund		3,500	3,500	
Cheerleaders	1,751	62,218	63,555	414
Chess	60		50	10
Computer Club	715		715	
Cross Country - Boys	676	4,511	2,660	2,527
Cross Country - Girls	1,059	4,576	2,696	2,939
Dance Team	1,449	5,156	6,605	
Debate		700	200	500
Drama	7,475	2,407	248	9,634
F.B.L.A.	2,797	8,382	8,449	2,730
FCA	1,324	1,544	2,494	374
Fees	11,228	102,943	102,879	11,292
Field Hockey	3,202	1,742	3,016	1,928
Field trip	2,037	14,153	14,276	1,914
Football		71,865	65,044	6,821

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Butler Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
French Club	45			45
Golf - Boys	215	7,682	7,897	
Golf - Girls	665	211	653	223
Gray's	28,582	81,976	94,855	15,703
Hatfield Gym	56,013	21,384	25,975	51,422
Humanities	4,478	6,274	8,885	1,867
In & Out		3,626	3,626	
Interest		255	255	
Journalism	3,951		1,588	2,363
JROTC	3,003	23,478	23,006	3,475
Key Club		300		300
KUNA/KYA	1,000	5,728	5,225	1,503
Lockers	218	8		226
Marquee	5,150		5,150	
Media Center	2,681	1,661	2,332	2,010
Music		4,132	3,672	460
National Honor Society	3,686	9,460	10,789	2,357
Orchestra	3	1,172	1,124	51
Pep club	870			870
Pepsi		31,507	31,507	
Physical Education	4,080	1,500	1,312	4,268
Reimbursement		1,430	1,430	
Scholarship	4,674	1,400	3,200	2,874
School Paid Extra Coach		40,586	40,586	
Science	1,902	8,150	6,266	3,786
Senior Athletic Awards	3,500	2,694	2,694	3,500
Seniors 2017		10,060	284	9,776
Seniors 2016	9,469	8,680	1,777	16,372
Seniors 2014	23,975	61,309	85,284	
Seniors 2015	16,388	22,892	16,010	23,270

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Butler Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Soccer Boys		11,015	10,077	938
Soccer Girls	1,673	9,550	9,548	1,675
Softball	35	26,542	25,775	802
Spanish	7			7
Stamps/Reimbursement	473	626	949	150
State Textbooks	3,427	3,325	935	5,817
Student Activities	9,670	7,635	8,083	9,222
Student Council	659		659	
Student Purchases	20,599	24,536	26,229	18,906
Swim Team	34	3,904	3,810	128
Tennis - Boys	995	624	915	704
Tennis - Girls	2,194	520	555	2,159
Testing	6,345	14,869	13,998	7,216
Track - Boys	595	3,308	3,207	696
Weight Room	1,217	2,162	2,162	1,217
Track - Girls	2,572	470	1,072	1,970
Voice of Joy	503		503	
Vending		3,397	3,397	
Volleyball	1,224	9,242	7,841	2,625
Subtotal	439,057	1,106,452	1,164,933	380,576
Interfund Transfers		(254,964)	(254,964)	
Certificate of Deposit	(95,000)			(95,000)
<b>Total</b>	<u>\$ 344,057</u>	<u>\$ 851,488</u>	<u>\$ 909,969</u>	<u>\$ 285,576</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, 2014

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Art	\$ 421	\$ 1,065	\$ 1,284	\$ 202
AP Calculus Grad Cords	46	108	142	12
At Risk Students	37	34,277	31,960	2,354
Athletics	3	81,660	80,963	700
Athletic Maintenance		2,652	2,607	45
Athletic Change Fund		4,200	4,200	
Athletic Hall of Fame	76	20	20	76
Athletic Insurance	17	5,743	5,735	25
Athletic Trainer	131	2,795	2,900	26
Attendance Awards		1,263	1,263	
Band		10,769	10,401	368
Band Uniforms		2,185	2,165	20
Banking Business	2,888	190	675	2,403
Baseball	158	14,310	9,769	4,699
Basketball - Boys		610	455	155
Basketball - Girls	1,911	6,230	6,961	1,180
Biology	19			19
CHS Choir	424	2,216	2,074	566
CHS Cheerleaders	5,235	21,318	24,108	2,445
Championship Rings	260	2,322	2,582	
Class of 2012		328	328	
Class of 2013	7,979	1,346	9,325	
Class of 2016	1,791	1,844	171	3,464
Class of 2014	22,614	63,054	80,035	5,633
Class of 2015	2,110	12,531	5,675	8,966
Class of 2017		1,985		1,985
Clubs:				
Beta	1,839	1,656	1,612	1,883
F.B.L.A.	48	289	337	
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, 2014

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Clubs:				
National Honor Society	1,374	283	1,267	390
Spanish	828		49	779
Satellite Class	86	1,413	353	1,146
Computer Apps	611	1,265	150	1,726
Concessions		28,217	28,217	
Courtesy Comm	168	2,536	2,602	102
Counselor's Office	2,393	5,998	5,643	2,748
Debate Team	468			468
DECA	53	869	909	13
Dental Science	1,276	1,424	1,734	966
Distinguished Alumni	391	3,150	3,462	79
District Activity Supp		19,992	19,992	
English Department Fees	3,214	2,837	2,161	3,890
Engraved Bricks	207		40	167
ECE Class		1,718	658	1,060
Faculty Soft Drinks	1,401	3,337	4,513	225
FDC	7,502	22,732	20,579	9,655
Flag Team	1,990	3,471	3,819	1,642
Football	1	175	25	151
Football Spirit Wear	1,032	2,663	2,758	937
Forensic Science	1,139	380	922	597
French One - FLP	1,660	160	1,226	594
French 2	2,370	50	125	2,295
General	5,594	9,329	9,858	5,065
George E Bell Alumni		5,000	5,000	
French National Honor	46			46
H.O.S.A.	6,158	27,380	26,672	6,866
Humanities Class	183			183
Improvement Donations	3,333			3,333

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
In & Out	380	5,662	5,117	925
Interest	498	498	498	498
Invitational Track	602	4,534	4,806	330
Jr. Red Cross	182			182
Law & Government	81	296	359	18
Library	260	303	269	294
MTRP	488	41		529
Math	90			90
Non-Carbonated Drinks	161	12,832	12,993	
Nutritional Snacks	78	10,252	10,330	
N.J.R.O.T.C.	4,550	4,968	6,930	2,588
Orchestra		1,118	1,079	39
Other Ticket Sales		1,037	1,037	
Papa Johns Pizza	1,922	1,248	369	2,801
Papa Johns Scholarship	6,243		4,498	1,745
Parking	350	110		460
Prom Ticket Sales		10,831	10,831	
Photography	3			3
Peake Diagnostic	3,167	4,128	2,431	4,864
Poetry Slam	50			50
Pre Nursing	310	939	542	707
Renaissance Fund	263			263
Scholarship Donations	4,000		4,000	
Science Department	2,560	9,423	11,558	425
Science Olympiad	7			7
Snack Machine	45	230	230	45
Swim Team		22,912	21,248	1,664
Soccer	596	228	110	714
Social Studies	89	820	792	117
Softball	241	3,437	2,251	1,427

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Spanish	1,776	70	126	1,720
Spanish Honor Society	25	2,583		2,608
Spaulding Nursing	972	413	375	1,010
Step Team	399	570	951	18
Stingettes Dance Team	326	4,895	4,092	1,129
Student Activity	3,627	19,009	15,223	7,413
SuperAmerica Scholarship	4,450	5,200	5,551	4,099
SuperAmerica	2,308	9,250	9,980	1,578
SuperAmerica Change	17	150	167	
SuperAmerica Business	39			39
SBE - Computer Tech	871	1,900	992	1,779
Textbook	4,717	1,327	928	5,116
Timmerman (Davis & May)		2,227	1,908	319
Theatre Expenses	432	1,380	1,387	425
Therapeutic Pharmacy		190	157	33
Boys/Girls Track	728	6,501	4,549	2,680
Track Repair Fund	600		573	27
Unit Support NJROTC	496	1,721	1,553	664
Vet Sciences	454	2,282	2,275	461
Volleyball	842	4,683	4,031	1,494
Wrestling	1,562	19,183	16,375	4,370
Yellow Jacket Fund	162			162
Yearbook	4,868	12,455	12,746	4,577
Subtotal	148,429	613,181	616,698	144,912
Interfund Transfers		(101,644)	(101,644)	
<b>Total</b>	<b>\$ 148,429</b>	<b>\$ 511,537</b>	<b>\$ 515,054</b>	<b>\$ 144,912</b>

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, 2014

**Churchill Park School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Art	\$ 90	\$ 30		\$ 120
At Risk	3,485	1,050	\$ 1,827	2,708
Benz		802	152	650
Burczyk	988	324	529	783
Carlson	54	388	141	301
Clark	537	894	590	841
Cobb		2,252	2,018	234
Computer Lab		94		94
Early Childhood	9	100		109
East Jefferson Snacks	239	1,422	1,179	482
Field Trips	26			26
General	12,989	5,540	1,405	17,124
General Youth Grant		1,000	399	601
Graduation	114	75	100	89
Graduation - Reimbursement			124	(124)
Hollkamp	1,559	566	347	1,778
Hollyday Market	944		319	625
In & Out		161	161	
Interest on Account	3,751	14		3,765
Interest on CD	8,961	8		8,969
Johnson	683	322	401	604
Kosair Grant	3,000			3,000
Kustes	521	157	423	255
Kyle Hall Memorial	325			325
Megan Knabel Memorial	2,593		40	2,553
Moss	80		80	
Music Grant	107			107
OWE	842	140	164	818
Paul	679	147	826	
Pepsi	388	1,262	1,194	456

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Churchill Park School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Playground Grant	18,960			18,960
Poncheri	1,834	1,278	1,646	1,466
Prom	252	1,048	301	999
Pool Fund	84	580	260	404
Ramsey	672	1,766	1,267	1,171
Ski Trip for Special Olympics	1,549	225	815	959
Smith	462	368	506	324
Social Committee	190		23	167
Sons	288	79	73	294
Staff Activities	493	950	1,273	170
Student Activities	583	25	274	334
Stutz	735	535	615	655
Walton	5	824	733	96
Willis	779		97	682
Yearbook	1,300	1,850	3,150	
Subtotal	71,150	26,276	23,452	73,974
Interfund Transfers		(2,737)	(2,737)	
Certificate of Deposit	(3,300)			(3,300)
<b>Total</b>	<b>\$ 67,850</b>	<b>\$ 23,539</b>	<b>\$ 20,715</b>	<b>\$ 70,674</b>

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, 2014

**Doss High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
ACI - Dragon Pride Booster	\$ 324	\$ 23,342	\$ 17,442	\$ 6,224
Accounting/Business	46	1,370	345	1,071
ACT/AP Test Prep	591	2,721	3,115	197
AP Biology		3,426	2,675	751
Art	2,333	5,500	7,833	
Athletic Concessions		29,812	29,812	
Athletic - Miscellaneous	426	74,272	72,476	2,222
Band	2,260	9,925	10,473	1,712
Baseball	6,381	10,508	11,784	5,105
Boys Basketball	5,608	12,201	15,495	2,314
Boys Soccer	291	64	331	24
Book Club	244	445	400	289
Bookstore	764	3,886	3,462	1,188
Bowling	240		240	
Cheerleaders Miscellaneous	575	2,311	2,886	
Choir	344	3,481	3,605	220
Class of 2014	2,350	25,471	26,873	948
Class of 2013	1,487		1,487	
Class of 2015	1,693	1,810	735	2,768
Class of 2016	340	950		1,290
Class of 2017		605	349	256
Coffee Cart	1,755	1,225	573	2,407
Counselors Office	706	723	220	1,209
Cross Country	100	65	40	125
Dragon Bytes	69		69	
Dist Activity Supplement		19,449	19,449	
ECE Dept	553			553
Environmental Club	5,204	202	5,311	95
Faculty - Staff Account		1,326	546	780
Faculty Vend - Custodial	345	1,712	1,470	587

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Doss High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
FBLA - Business Misc	80	2,173	2,253	
Fee Waivers		25,812	25,812	
Field Trip	180	180	360	
Football - New		3,510	5,160	(1,650)
Football - Farmer		13,776	13,776	
General Activities	1,232	10,103	10,986	349
Hall of Fame		2,795	2,605	190
Girls Basketball	777	4,526	3,057	2,246
Harry Potter Club	93		93	
In & Out		1,437	1,437	
Insurance	780	4,089	4,213	656
Interest Income	9	12	21	
Key Club	348			348
Ladies of Leadership		1,255	1,255	
Lost Textbooks	1,097	133	679	551
Marching Band		600	600	
Media Center Account	255	318		573
Men of Quality	59	724	783	
Orchestra	392	793	624	561
PE Dept	165	3,042	3,207	
Percussion	135		135	
Piano	380	20	400	
Press Box Fund	9,957	7,266	17,223	
Regis Fees	25	10,255	10,280	
Softball		3,799	3,480	319
Sports Medicine	1,257			1,257
Step Team	256		256	
Student ID	841		226	615
Student Recognition	4,292	6,391	5,284	5,399
Student Services		236	221	15

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Doss High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Swimming		429	429	
Technology Classes/GIS	2,134	2,675	156	4,653
Theater Arts	1,062	1,383	1,292	1,153
Tournaments - Reg/Dist E	338	6,584	6,922	
Vending Non-carbonated	499	426	818	107
Track		273		273
Yearbook	3,476	3,039	5,477	1,038
Guitar	245	60	305	
National Honor Society	339	720	866	193
National Technology	45	864	450	459
Cheer		15,008	12,667	2,341
Change Fund		2,100	2,100	
Volleyball	143	6,742	6,477	408
Wrestling	60	5,363	4,495	928
Subtotal	65,980	385,713	396,376	55,317
Interfund Transfers		(120,209)	(120,209)	
<b>Total</b>	<u>\$ 65,980</u>	<u>\$ 265,504</u>	<u>\$ 276,167</u>	<u>\$ 55,317</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, 2014

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Academic Team	\$ 2,587	\$ 6,500	\$ 8,685	\$ 402
Action for Africa	1,815	624	500	1,939
Administration	11,771	9,533	10,901	10,403
AP Testing	52,844	191,104	183,027	60,921
Art	200	6,762	2,215	4,747
ACM - Assoc for Computing	140	80		220
Art at the Beach	9,187	21,855	14,662	16,380
Art Alford		3,894	3,894	
Art - Curtis		6,267	6,267	
Art - Deweese		6,430	6,430	
Art - Young		4,980	4,980	
Art - Tallent		9,390	9,390	
Athletics	26,469	306,759	283,420	49,808
Athletic Change Fund		4,000	4,000	
Athletic Bottles Student		2,121	2,121	
At Risk Students	599	21,241	21,840	
Badmitton	40			40
Beta Club	6,821	3,445	679	9,587
Bowling Club	100			100
Business Education	5,207	9,739	4,678	10,268
Campus Life	32			32
Chess Club	197	405	237	365
Class of 2013	14,130		14,130	
Class of 2013 Stainglass		6,500	6,000	500
Class of 2013 Project Build		1,000		1,000
Class of 2014	34,211	48,531	82,742	
Class of 2015	21,506	33,688	22,721	32,473
Class of 2016	8,251	11,785	1,225	18,811
Class of 2017		11,825	51	11,774
Concessions		38,609	38,609	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Communications/ Media Arts	1,339	7,042	6,679	1,702
Counselors Fund	1,408		353	1,055
Courtyard	8,373			8,373
Change Other		3,350	3,350	
Crimson Crafters	1,477		563	914
Crimson Day	30,375	14,650	14,284	30,741
Crimson Record	1,014	3,666	3,959	721
Darif - Amgen	3,010		325	2,685
Deaf education	470		48	422
Debate	823	9,900	9,596	1,127
Deca	332			332
Don Fightmaster	101			101
Donations - Student	757			757
Drama	325		122	203
Dreamers Step Team	1,936	976	1,997	915
English Fund	2,914	19,464	18,157	4,221
Environmental Club	887	35		922
Envirothon Team	216			216
Ethics	391			391
Executive Council	2,417	967	2,713	671
Excel - Darif	784		351	433
Excel - Hunt	55			55
Excel - Smith	1,000			1,000
F.B.L.A.	3,620	24,063	21,369	6,314
FCA	8	27		35
FCCLA	990	7,105	7,881	214
Faculty League	1,196	455	527	1,124
Faculty League - Pepsi		1,284	1,284	
Family & Consumer Sci	785	3,932	4,660	57
Family & Consumer Science	76	4,430	4,078	428

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Foreign Language Dept	5,807	1,844	2,080	5,571
Foreign Lang Breeding - Hall		1,825	1,825	
Forgeign Language - Castro		590	590	
Forgeign Language - Gutierrez		420	420	
Foreign Language Exch.	89	2,032	1,708	413
Foreign Language Farman		715	715	
Foreign Language Festival	4,146			4,146
FL Workbooks	399	10,379	9,667	1,111
Foreign Language - Pascual		675	675	
Foreign Language - Shiroma		875	875	
Foreign Language - Smith		651	651	
Foreign Language - Lenihan		785	785	
Foreign Language - Walsh		733	733	
Ford Memorial Scholarship	125			125
French Club	812	400	848	364
French Scrabble	42	70	30	82
J & C Retreat		28,099	18,330	9,769
Journalism Club	890			890
Gay/Straight Alliance	150	81		231
HSTMP	693	2,972	1,810	1,855
Humanities		2,442	1,997	445
Hunt - GE Star	210		210	
History Club	203		160	43
IDEA Festival	509	2,975	2,072	1,412
Interest	20	808	798	30
International Club	209	65		274
Key Club	5,421	11,795	13,914	3,302
Kederis - Donation	282			282
Latin Club	941	4,197	4,402	736
LAHSO		75	63	12

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Library Fund	99	9,299	9,345	53
Literary Magazine	2,289	1,905	3,256	938
Locker Maintenance		9,155	9,155	
Market Day		693	693	
Math	2,101	66	66	2,101
Mexico Trip		20,210	20,210	
Misc - Donations Staff	2,180			2,180
Misc. - Scholarships	3,505	11,250	11,250	3,505
MST Freshman Camp	2,700	4,535	3,289	3,946
MST Donations	4,079	14,054	15,538	2,595
Mock Trial	135	400	400	135
Mu Alpha Theta	1,372	454	502	1,324
NAHS	2,822	2,035	1,258	3,599
National Honor Society	8,043	2,409	2,255	8,197
National Spanish Exam		2,250	2,236	14
National French Exam	58	572	258	372
National French Honor	719	485	141	1,063
Obligations	7,748	12	4,457	3,303
Obryan - GE Star		500	284	216
Parking Passes		6,286	6,286	
Photo Club	1,297	8,231	8,944	584
Physical Education	4,778	7,835	6,482	6,131
Ping Pong	365			365
Postage	468	391	565	294
PSAT	9,913	14,768	11,830	12,851
Quick Recall	389			389
Recycling Project	226	365	109	482
S.A.D.D.	341			341
Sew What	596	10,884	7,482	3,998
Hammond Scholarships	3,615	750	500	3,865

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Science - Albright		1,385	1,385	
Science - Baar		4,957	4,957	
Science - Corrigan		2,690	2,690	
Science - Darif		2,255	2,255	
Science - Kesler		1,515	1,515	
Science - Fries		2,210	2,210	
Science - Hall		2,820	2,820	
Science - Lucas		1,205	1,205	
Science - McKiim		1,460	1,460	
Science - Moss		2,640	2,640	
Science - Murphy		1,370	1,370	
Science National Honor	338		228	110
Science - White		1,515	1,515	
Science - Zwanzig		2,820	2,820	
Science Fund	10,226	9,249	8,475	11,000
Science Bowl	1,000			1,000
Science Olympiad	269	6,914	4,377	2,806
SECME	14			14
Social Studies	4,142	6,642	9,817	967
Spain Trip		754	713	41
Spanish Workbooks	20			20
Spanish Club	213	25	44	194
Spanish Convention	184	6,138	4,319	2,003
Spanish NHS	24	4,055	3,524	555
Spirit Items		22,583	22,583	
Stadium Fund		14,368	14,368	
State Textbooks	3,108	5,221	7,396	933
Student Activities	16,924	19,003	24,908	11,019
Student Fees	8,281	144,368	144,196	8,453
Student ID Machine	35,705	10,232	4,835	41,102

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Student Senate	77			77
Summer Media Exped	884			884
Tech Fee	7,476	3,660		11,136
Teenage Republicans	20			20
WISE	507	710	435	782
"Y" Club	648	29,695	30,343	
Young Writers Workshop	7,121	25,463	17,090	15,494
Yearbook DVD	6,080		2,384	3,696
Young Democrats Club	176			176
Yearbook	<u>48,464</u>	<u>101,641</u>	<u>129,473</u>	<u>20,632</u>
Subtotal	495,873	1,513,273	1,486,199	522,947
Interfund Transfers		(238,196)	(238,196)	
Certificate of Deposit	<u>(150,000)</u>			<u>(150,000)</u>
<b>Total</b>	<u><u>\$ 345,873</u></u>	<u><u>\$ 1,275,077</u></u>	<u><u>\$ 1,248,003</u></u>	<u><u>\$ 372,947</u></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, 2014

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
ABC Donations	\$ 11,135	\$ 6,709	\$ 17,844	
A-One Club	31		31	
Academic Competition	28	1,072	240	\$ 860
Administrative	16,048	12,733	28,656	125
Advance Placement	32,789	91,268	88,215	35,842
Adult/Social Fund	916	5,149	890	5,175
Art Department I	1,367	14,639	16,006	
Art Department II	30	15,873	15,903	
Art & Photo Club	19			19
At Risk Students	41,367	78,996	92,010	28,353
Athletics	25,368	193,084	205,235	13,217
Band	157	2,115	1,400	872
Athletic Change Fund		5,305	5,305	
Beta Club	1,781		681	1,100
Bryar Class		1,042	916	126
Business Club	178			178
Business Class	2,828	19,629	18,693	3,764
Certification Testing		6,464	1,736	4,728
Choral Music	879	58,632	56,984	2,527
Cheerleaders	285	8,690	7,379	1,596
Class of 2014	3,770	49,044	45,605	7,209
Class of 2015	225	7,445	4,291	3,379
Class of 2016	550	969	1,507	12
Class of 2017		874	402	472
Computer Lab-Magnet / Technology	22,609	53,422	69,337	6,694

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Counseling	360	3,001	2,686	675
Debate	3	715	561	157
Digital Music	18			18
Drama	4,203	7,105	7,076	4,232
EHS Alumni	707			707
Elliot, Paul R. Scholarship	25,000		700	24,300
Elliott Scholarship CD Int.	186	47		233
Excel Award - Haire	285			285
Exceptionally Eastern	71,874	253,307	292,587	32,594
FBLA	169	1,854	2,023	
F.C.A.	212		75	137
F.H.A. / FCCLA	1,250	3,227	3,131	1,346
Family - Consumer Science	334	8,958	8,421	871
Field Projects	8,925	1,800	3,313	7,412
Field Trip		43,161	43,156	5
French Club	32			32
Funds Raised / In-Out		592		592
Future Educators	1,761			1,761
German Club	40			40
Golf - Women	389	300		689
Granada - Malave Scholar	671	5,000	5,000	671
Great Expressions Scho	10			10
Guitar	1,451	2,605	1,399	2,657
Golf - Men	1,400		1,400	
Healthy Life	514	955	923	546
H2O for Life	850	416	1,266	
Historic Trips	739			739
Holiday Caravan	6,132	16,901	12,377	10,656
Humanities	3,344	3,740	3,197	3,887
Ice Hockey		10,764	10,764	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Interact Club	91	466	465	92
Invisible Children	237		237	
Instrument Rental	226	1,700	350	1,576
Leaf Club	1,408	96	70	1,434
Library	402	2,228	1,951	679
Literary Society Magazine	1,837		130	1,707
Math	843	5,975	6,818	
Math Club	732	183	715	200
Michael Kenny Scholars	1,500		500	1,000
National Honor Society	2,937	2,340	1,055	4,222
Newspaper		2,463	1,852	611
Orchestra	4,737	7,085	4,503	7,319
Pepsi - Adult		2,990	2,991	(1)
Pocketbook Insurance		25,928	25,648	280
Principal's Scholarship	9,133		4,500	4,633
R.O.T.C.	141	800	923	18
S.A.D.D.	220			220
Science Club	381			381
Science Fund	7,363	35,781	29,243	13,901
Spanish Club	1,703	768	232	2,239
Spirit Club	6	12		18
Track	80	22,519	10,965	11,634
Spirit of Music Scholar/SWS	186	64	250	
Step Team	265	749	570	444
STLP		2,117	1,632	485
Textbooks/State	20,333	27,632	16,618	31,347
English	1,694	20,614	16,833	5,475
Video	154			154
Wicks Pizza Scholarship		2,000	2,000	
World Language	6,406	1,180	4,476	3,110

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Wrestling	816	594	515	895
Wheatley Class	381	1,350	1,109	622
Yearbook	95,687	58,027	92,984	60,730
Young Democrats	187			187
Young Republicans	622	2,630	2,645	607
Subtotal	453,927	1,225,893	1,312,101	367,719
Interfund Transfers Certificate of Deposit	(25,000)	(347,400)	(347,400)	(25,000)
<b>Total</b>	<u>\$ 428,927</u>	<u>\$ 878,493</u>	<u>\$ 964,701</u>	<u>\$ 342,719</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, 2014

**Fairdale High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Advanced Placement		\$ 4,930	\$ 4,930	
Archery Team	\$ 698	593	433	\$ 858
Art	828	2,352	2,832	348
Asst. Principal	1,141	752	1,204	689
At Risk		29,484	29,484	
Athletic Banquet		5,780	5,780	
Athletics	1,495	70,994	71,880	609
Athletic Boosters		300		300
Band	2,290	13,600	13,286	2,604
Baseball	23,369	45,846	66,554	2,661
Basketball	644	20,430	18,960	2,114
Basketball Girls	244	4,732	4,358	618
Beta	614			614
Bowling	78	1,390	1,456	12
Bookstore		7,947	7,942	5
Change Fund		6,200	6,200	
Cheerleader	3,075	8,247	5,944	5,378
Chorus	99	300	275	124
Class of 2013	581		581	
Class of 2014	3,666	19,889	21,610	1,945
Class of 2015	4,078	4,686	3,200	5,564
Class of 2016	1,180	2,976	718	3,438
Class of 2017		3,664	2,963	701
Cross Country	138	898	1,016	20
Concessions	466	40,469	40,483	452
Concession II		8,361	8,361	
Dance	243			243
Drama	267			267
Faculty fund	23	590		613
Fairdale Magnet	825			825

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Fairdale High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Fire Science	36	7,685	6,516	1,205
FEA/MTRP	10	14	8	16
Football	2,376	6,372	7,546	1,202
Forensics	4			4
FMD	42	1,386	1,276	152
Golf	434		112	322
Guidance	71	35		106
HVY Hwgy	841	3,498	3,273	1,066
Interest Checking	1,545	247	1,545	247
Insurance	281	3,274	3,555	
King of Bluegrass	54,392	71,850	62,590	63,652
KOB Showcase	3,000	11,745	11,476	3,269
Law Enforcement	1,123	3,388	2,284	2,227
Library	401	415	363	453
Lockers/Long Distance	1,726	1,531	1,225	2,032
Math Team	707	4,416	3,710	1,413
Misc. Activities Acct	5	1,096	749	352
National Honor Society	771		85	686
Orchestra	68	390	307	151
PTSA		1,360	1,360	
PSAT	11	493	504	
Prom	3,617	12,148	12,621	3,144
Registration	138	24,059	24,161	36
Scholarships	701	570	1,200	71
School ID's	539			539
School management		17,677	9,366	8,311
Science	1,024	3,711	3,382	1,353
Soccer Boys	1,532	7,022	8,056	498
Social Studies	49			49
Softball	5,719	20,314	22,969	3,064

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Fairdale High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
State Tournament	212			212
Student Council	3,634	2,198	2,300	3,532
Student Activities		12,044	12,044	
Tennis	72	315	245	142
Testing	178			178
Textbooks	12,476	813	12,822	467
Track	45	235	201	79
Vending Drinks Teacher	1,538	6,608	6,020	2,126
Vending Drinks Student	3,910	29,064	24,740	8,234
Vending Snacks	199	42		241
Vending Supplement		16,875	16,875	
Volleyball	1,726	6,910	5,607	3,029
Wrestling	406	9,534	8,525	1,415
Yearbook	20,167	16,165	15,958	20,374
Youth Service Center		185	120	65
Subtotal	171,768	611,094	616,146	166,716
Interfund Transfers		(125,251)	(125,251)	
Certificate of Deposit	(80,000)			(80,000)
<b>Total</b>	<u>\$ 91,768</u>	<u>\$ 485,843</u>	<u>\$ 490,895</u>	<u>\$ 86,716</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, 2014

**Fern Creek Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Academics	\$ 115			\$ 115
Acting for TV/Film	114			114
Activities/Athletics		\$ 1,490	\$ 1,490	
African American History	15		15	
Annual	987	18,028	18,245	770
AP Program		250		250
Art	2,545	3,078	5,210	413
Art Club	469			469
Athletics	14,145	110,420	113,767	10,798
At Risk	4,404	30,057	22,811	11,650
Band	1,787	9,276	11,063	
Baseball	1,291	21,299	21,947	643
Bass Fishing		100		100
Best Buddies	36			36
Beta	1,687	2,490	1,439	2,738
Bowling	1,477	6,787	8,106	158
Boys Basketball	3,460	17,665	21,116	9
Boys Soccer	302	1,115	839	578
Business/Marketing Exp	60			60
Change Fund		1,000	1,000	
Cheerleading	216	13,383	11,949	1,650
Chess Team	8			8
Chorus		9,611	9,611	
Class of 2013	11,085		11,085	
Class of 2014	1,283	101,716	86,686	16,313
Class of 2015	1,311	9,961	10,501	771
Class of 2016	458	563	633	388
Communications	444	750	1,194	
Computer	2,049	1,855	1,502	2,402
Concessions	3,265	105,054	107,430	889

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Fern Creek Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Cooking Club	145	255	400	
Courtyard Project	101			101
Cross Country	659	3,260	3,844	75
Cultural Arts	795	4,070	2,357	2,508
DECA	2,430	5,794	7,129	1,095
Development	17		17	
Digital Media	199		99	100
District Supplement		17,447	17,447	
Drama	5,630	2,936	4,987	3,579
English	1,247	4,710	4,644	1,313
Environmental	95			95
Excel - Amgen	770			770
Faculty	1,136	2,856	3,699	293
FCA	12		12	
Film Club		158		158
Flower	379	195	170	404
Football	8,076	35,225	29,020	14,281
Field Trips	210	2,732	2,942	
General	3,882	3,152	6,212	822
Girls Basketball		5,399	5,336	63
GO College	69			69
Girls Soccer	88	5,572	5,660	
Go Green	159		75	84
Golf	600		225	375
Gospel Choir	439			439
Graphic Design	440	1,158	1,317	281
Guidance	465	370	75	760
Health Related Fitness	2,019	1,893	1,238	2,674
Humanities	1,388		1,210	178
Interest Checking	11	6	14	3

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Fern Creek Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Interest on CD	143	409	266	286
Journalism		590		590
Lan/Computer Club		3,694	218	3,476
Library	665	355	556	464
Mall	2,493		764	1,729
Mall Scholarship	2,000		2,000	
Math	1,041	6,983	5,072	2,952
Music Department		12,170	10,749	1,421
National Honor Society	576	765	767	574
Newspaper	1,350	1,505	2,365	490
Non Carbs		5,742	5,742	
Orchestra	995	219	1,214	
Pep Club	437		437	
Petty Cash		250	250	
Pink Tigers		1,820	1,005	815
Radio Station		4,019	2,390	1,629
Registration	794	93,841	94,431	204
Renaissance	1,120	2,220	2,473	867
Restitution Account	88			88
ROTC	699	28,788	26,705	2,782
Science	1,621	6,008	6,964	665
Science Club	180			180
Social Studies	1,253	6,000	6,768	485
Softball	2,276	20,879	22,670	485
Soft drink		15,447	15,447	
SkillUSA	194		194	
Staff Registration	209			209
State Textbook	4,280	1,947	2,699	3,528
Step	1,318	475	410	1,383
Student	15,029	65,460	52,245	28,244

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Fern Creek Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Student Council	551			551
Students of Distinction	70		63	7
Student Y		430	330	100
Swim Team	2,623	7,446	5,954	4,115
Student Scholarship	23		23	
Technology	1,547	750	823	1,474
Technology Supplies	517	14,223	13,210	1,530
Travel Abroad		8,984	8,924	60
Telemedia	1,062	2,490	1,696	1,856
Tiger Town Mall		28,243	28,243	
Track and Field	190	6,518	5,684	1,024
United Basketball	84		38	46
Video - Film		640		640
Volleyball	3,661	7,750	9,587	1,824
World Languages	584	3,034	2,935	683
Winter Concessions				
Wrestling	865	9,824	10,689	
Youth Crime Watch Club	322		322	
Subtotal	135,334	933,054	919,090	149,298
Interfund Transfers		(238,775)	(238,775)	
Certificate of Deposit	(119,000)	45,000		(74,000)
<b>Total</b>	<b>\$ 16,334</b>	<b>\$ 739,279</b>	<b>\$ 680,315</b>	<b>\$ 75,298</b>

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, 2014

**Iroquois High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative	\$ 7	\$ 7,693	\$ 6,393	\$ 1,307
Art Club	51			51
Athletics		49,098	62,911	(13,813)
Athletic Concessions	555	16,095	14,424	2,226
Athletic Insurance		380	4,611	(4,231)
Alumni	330		300	30
Baseball	312	2,946	1,710	1,548
Band Bahamas	60			60
Beta Club	20			20
Bookstore Sales	368	5,682	5,222	828
Boys Basketball	14	17,207	16,050	1,171
Boys Track		487	1,708	(1,221)
Carpentry	76	2,830	175	2,731
Change Fund		500	500	
Cheerleaders	1,598	5,092	3,655	3,035
Chorus	261	3,442	3,708	(5)
Class of 2011	1			1
Class of 2013	1,562	2,600	4,162	
Class of 2014	2,603	22,342	23,370	1,575
Class of 2015	461	1,714	243	1,932
Class of 2016	50	490		540
Class of 2017		6,042	6,042	
Community Resource	284	145		429
Community Scholarship	2,117	854	1,500	1,471
Computer & Drafting		625		625
District Basketball		8,851	8,851	
Electricity	622			622
F.B.L.A.	120	5,667	4,512	1,275
Faculty Concessions	201	3,317	1,294	2,224
Fee at Risk Students		37,656	37,656	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Iroquois High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
FMD	57	3	60	
FMD 2	4			4
Football		20	2,967	(2,947)
General Fund		39	39	
Girls Basketball		7,368	8,293	(925)
Girls Track	53	1,744	1,522	275
Golf Team	56	80	42	94
Guitar Fees	11			11
Heating and Air Conditioning	2,238		183	2,055
Humanities	174			174
Interest on Checking		5		5
Instrumental	541	6,856	7,268	129
Interest on CD	4	25		29
Library	170	1,312	106	1,376
Lost State Textbooks	50			50
MD	774	1,545	1,956	363
Masonry	197		181	16
N.J.R.O.T.C.	358	12,294	5,643	7,009
NHS		85	85	
Newspaper	202			202
Orchestra	381	1,574	1,928	27
Passport to Arts	315		250	65
Pep Club	73	972	1,045	
Plumbing	966			966
Professional Development		1,000	908	92

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Iroquois High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Rugby		1,163	961	202
Science Fees	56	16	72	
Soccer	470	513	609	374
Softball		450	445	5
Softball District		464	321	143
Student Activity	5,044	35,633	38,981	1,696
Student Services	528	85	64	549
Tech. Admin.	750	1,260	1,355	655
Tennis Boys & Girls		160	80	80
Youth Service Center	269	465	717	17
VICA	305	1,790	1,512	583
Volleyball	90	11,616	11,698	8
Volleyball Regional	2	1,846	1,970	(122)
Welding	131	2,011		2,142
Wrestling	(1)	200	2,172	(1,973)
Yearbook		<u>12,398</u>	<u>13,044</u>	<u>(646)</u>
Subtotal	25,941	306,747	315,474	17,214
Certificate of Deposit	<u>(10,000)</u>			<u>(10,000)</u>
<b>Total</b>	<u>\$ 15,941</u>	<u>\$ 306,747</u>	<u>\$ 315,474</u>	<u>\$ 7,214</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, 2014

**Jefferson County High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Ahrens At Risk/Fee Waiver	\$ 2,117	\$ 936	\$ 2,407	\$ 646
Adult Account		18,289	14,266	4,023
At Risk/Fee Waiver	7,511	9,072	11,542	5,041
Cap and Gown	479	4,576	5,055	
Change Fund		150	150	
College - NOW!	27,846	22,357	42,850	7,353
Curriculum Acct.	33,201	57,312	74,019	16,494
EC Dawson Orman/River	933	1,417	2,132	218
eSchool Acct	121,112	452,433	474,661	98,884
General	218,306	17	9,512	208,811
Independent Study	22,692	19,857	22,709	19,840
Interest Account	6,419	904	6,418	905
Soda - Ahrens	28,693	15,201	6,618	37,276
Soda - Dawson	21,680	4,672	2,227	24,125
Soda - Iroquois	20,532	1,940	3,269	19,203
Soda - Jaeger	21,979	3,709	1,800	23,888
Student Account		11,627	3,921	7,706
Summer School	89,755	49,652	94,480	44,927
Vending - Ahrens	15,663	19,776	25,432	10,007
Vending - Dawson	11,020	4,493	3,799	11,714
Vending - Iroquois	2,480	2,321	1,723	3,078
Vending - Jaeger	4,899	4,227	3,104	6,022
Work Transition Program	473	535	425	583
Subtotal	657,790	705,473	812,519	550,744
Interfund Transfers		(32,885)	(32,885)	
<b>Total</b>	<u>\$ 657,790</u>	<u>\$ 672,588</u>	<u>\$ 779,634</u>	<u>\$ 550,744</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, 2014

**Phoenix School of Discovery**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
At Risk Funds	\$ 2,035	\$ 6,261	\$ 8,296	
Adult Vending	210	3,978	4,030	\$ 158
Adult Activities		1,367	242	1,125
Ambassador Club	102			102
Bookstore	1,576	60	1,636	
Coffee Fund		512	512	
Courtesy Fund		1,017	1,017	
Crusade for Children	10	142	152	
Donations	13		13	
Elementary Activities		1,803		1,803
Field Day		3,496	3,496	
Fund for the Arts		74	74	
Fundraising	2,434	50	2,484	
General	3,543	3,796	6,315	1,024
High School Activities		1,803		1,803
Interest Account	134		134	
LLS		1,042	879	163
Mark's Feed Store		835	835	
Metro United Way		162	162	
Middle Activities		1,803		1,803
Postage		123	123	
Senior		2,662	2,462	200
Senior Service Learning		1,311	867	444
Student Incentives		2,734		2,734
Textbook	43			43
Thumb Drive Rental	195		195	
Subtotal	10,295	35,031	33,924	11,402
Interfund Transfers		(15,947)	(15,947)	
<b>Total</b>	<b>\$ 10,295</b>	<b>\$ 19,084</b>	<b>\$ 17,977</b>	<b>\$ 11,402</b>

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, 2014

**Jeffersontown High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative	\$ 1,137	\$ 15,052	\$ 5,439	\$ 10,750
Adult Education	4,134	580	306	4,408
AP Testing	473	22,405	20,916	1,962
Art	123	3,375	2,774	724
At Risk		33,856	33,856	
Athletics		35,113	34,889	224
Athletic Change Fund		1,150	1,150	
Athletic Drinks		9,425	9,425	
Athletic Insurance	245	5,675	5,850	70
Band	78	131	124	85
Baseball	227	35,693	35,419	501
Basketball - Boys		14,518	14,518	
Basketball Concessions - Boys	458	20	478	
Basketball - Girls	53	6,258	5,219	1,092
Basketball Concessions - Girls	277	1,342	1,619	
Beta Club	893	2,045	1,740	1,198
Biotech	164	494	157	501
Bowling	931	5,128	5,607	452
Business - Hamilton	582		582	
Business - Jaworski	2,421	2,032	1,687	2,766
CADD	588	576	757	407
Capital Campaign	1,893	800	2,539	154
Charity		1,473	1,473	
Cheerleaders	1,364	7,370	8,734	
Chess Club	83		50	33
Choir	1,824	10,472	10,022	2,274
Senior Class	517	45,893	43,121	3,289
Junior Class	1,829	13,569	11,846	3,552
Cross Country		160	160	
Crusade for Children	9	643	652	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Jeffersontown High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Dance Team	601	7,832	8,433	
Drama	809	30	223	616
District Boys Basketball		7,690	7,690	
District Girls Basketball		3,980	3,980	
ECE - Kremer	8		8	
ECE "CCC"	949	914	641	1,222
Endowment (SR Class)	42	2,173	1,066	1,149
Electronics	2,032	1,338	3,201	169
English	2,980	5,099	6,226	1,853
F.T. - Blue Team	88		88	
F.T. - ECE	251	7	158	100
F.T. - English	1,733	409	2,142	
F.T. - Foreign lang.	23	473	496	
F.T. - Health/PE	8		8	
F.T. - Science	264	150	414	
F.T. - Social Studies	268	360	628	
F.T. - Technology	302			302
FBLA	393	3,527	3,752	168
FCA		540	540	
Football	1,800	16,933	18,733	
Football Concession	1,080	1,939	3,019	
French Club	1,142			1,142
Golf	667	1,475	2,008	134
Grounds Maintenance	500		500	
Humanities	1,085		155	930
Interest - CD	234	232	314	152
Journalism		393	172	221
Library	671	125		796
Lost Textbooks	1,558	59	1,277	340
Machine Tool	1,027	1,944	2,096	875

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Jeffersontown High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Math	1,620	4,935	360	6,195
Marine Corp ROTC	2	2,310	2,227	85
Muse, The	64		64	
NHS	780	200	307	673
Orchestra	1,339	2,151	1,957	1,533
Orientation	12	31,831	31,362	481
P.E.	1,399	950	480	1,869
Parking Permits	119	1,590	165	1,544
Pep Club	1,436	3,521	3,076	1,881
Petty Cash		300	300	
Photography	1,012	508	392	1,128
Professional Development	2,832	210	3,042	
Project Lead the Way	480	13,409	9,130	4,759
PSAT	119	1,836	1,752	203
PTSA	410	1,490	1,815	85
Reimbursement	1,158		1,158	
Robotics	2,992	769	3,708	53
Scholarship Fleur De Lis	4,969		500	4,469
Science	373	9,946	10,319	
Soccer - boys		240	85	155
Soccer - Girls	1,739	6,229	7,968	
Social Acct. (Faculty)	91	5,056	1,713	3,434
Social Studies	18	118	71	65
Soft Drinks	998	1,625	1,863	760
Softball	3,120	15,037	17,732	425
Softball - Concessions	3,824	14,057	17,881	
Speech & Debate	692	20	154	558
Sterling Crow Scholars	377		100	277
Student IDs	1,772	4,596	6,368	
Supplement - District		14,832	14,832	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Jeffersontown High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Student Activity	158	18,524	17,453	1,229
Teacher Excellence		1,000	1,000	
Tennis		771	344	427
Tennis - Girls		1,052	1,052	
Track		4,259	4,259	
Vending Machine	287	60	347	
Volleyball	517	6,943	4,533	2,927
Volleyball Concessions	573	193	766	
Wanda Wallace Memorial	500	650	1,150	
Welding	1,047	7,136	5,770	2,413
Wrestling		3,640	2,530	1,110
Wrestling Concessions		3,753	3,753	
Youth Crime Watch	385			385
Yearbook	3,241	22,600	21,957	3,884
Subtotal	81,273	541,217	534,872	87,618
Interfund Transfers		(166,685)	(166,685)	
Certificate of Deposit	(62,958)			(62,958)
<b>Total</b>	<b>\$ 18,315</b>	<b>\$ 374,532</b>	<b>\$ 368,187</b>	<b>\$ 24,660</b>

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, 2014

**Liberty High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative Account	\$ 2,492	\$ 4,514	\$ 5,239	\$ 1,767
Adult Snack Revenue	359	1,599	1,958	
At Risk Account		14,632	14,632	
At Risk - Mary Ryan	527	720	1,247	
Field Trip Account		3,665	3,665	
Hope Fund	1,735	1,235	1,306	1,664
In & Out	58	623	681	
Library	199	31		230
Men of Quality	150	150	69	231
Mary Ryan Academy	316	1,352	865	803
Mary Ryan - Field Trip		1,610	1,610	
Music Department	109		109	
Pepsi Adults		3,942	3,942	
Pepsi - Mary Ryan	136	528	664	
Pop Culture		500	500	
Prom - Mary Ryan	964	500	1,464	
Senior Activity	3,375	10,088	13,463	
Student activities	2,569	5,574	6,547	1,596
Sunshine Gang	50		50	
Spanish Café Fund	42		42	
Subtotal	13,081	51,263	58,053	6,291
Interfund Transfers		(21,583)	(21,583)	
<b>Total</b>	<u>\$ 13,081</u>	<u>\$ 29,680</u>	<u>\$ 36,470</u>	<u>\$ 6,291</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, 2014

**Louisville Male Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administration	\$ 2,128	\$ 20,077	\$ 13,883	\$ 8,322
AP Testing	2,501	73,105	64,697	10,909
APES	2,265	2,374	4,290	349
Art	2,093	8,530	7,046	3,577
Art Club	47	861	820	88
Assistant Principals	4,435	10,840	13,010	2,265
Athletic	58,484	230,866	167,528	121,822
Athletic Change		3,500	3,500	
Athletic Coaches		48,511	48,511	
Athletic District Play	602		602	
Athletic Insurance	3,027	12,565	13,345	2,247
Athletic Playoffs		2,121	2,121	
Baseball	13,897	73,568	74,277	13,188
Beta Club	2,758	2,500	1,060	4,198
Bookstore	27,283	120,421	107,521	40,183
Bookstore Change		500	500	
Bowling Team	717	4,285	3,921	1,081
Boys Basketball	209	35,595	28,348	7,456
Boys Lacrosse	9,762	17,913	17,141	10,534
Boys Soccer	12,172	21,222	18,206	15,188
Boys Track	378	3,155	3,533	
Brook 'n Breck	58	3,125	3,183	
Bull Dawg Designs	250		250	
Business Education	2,791	2,359	1,933	3,217
Cheerleading	5,288	11,049	15,711	626
Chorus	5,718	14,135	14,991	4,862
Class of 2013	1,988	1,106	3,094	
Class of 2014	22,481	56,895	67,529	11,847
Class of 2015	14,011	23,484	11,699	25,796
Class of 2016	7,455	19,024	12,876	13,603

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Louisville Male Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Class of 2017		14,829	6,097	8,732
Counselors Fund	770	5,663	5,665	768
Creative Writing	139			139
Cross Country	1,276	3,021	3,327	970
Dance Team - Varsity	10,404	41,829	38,883	13,350
Dawg Pound Club	67		67	
District Activity Supp		14,821	14,462	359
District Baseball	774		774	
District Soccer	137	903	701	339
District Softball	150		150	
Economics	79		79	
EI Club De Espanol	320	60		380
English Department	2,986	13,087	12,403	3,670
Excel Award - A Dillman	92		92	
Faculty fund	288	350	159	479
FBLA	483	7,610	7,436	657
FCA	933	1,333	1,403	863
Field Hockey	11,361	9,279	17,685	2,955
Football	14	71,130	60,133	11,011
French Club	1,146	396	371	1,171
French Travel	55		55	
Future Educators	206	290	47	449
Future Physicians	186	587	659	114
Girls Basketball	434	11,832	8,261	4,005
Girls Lacrosse	2,220	9,781	10,422	1,579
Girls Soccer	9,207	20,343	19,980	9,570
Girls Track	933	3,589	4,522	
Golf - Boys	123	8,470	7,764	829
Golf - Girls	43	3,928	3,454	517
Government	1,516		1,516	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Louisville Male Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
In & Out	1,226	11,696	11,696	1,226
Interest Award - Vaugh	78	3		81
Interest CDs	839	162		1,001
Interest on NOW Account	708	76		784
Latin Club	159	3,223	3,221	161
Library	1,970	1,479	1,447	2,002
Lockers	6,415	11,990	3,725	14,680
Lost books	6,022	4,630	9,687	965
Male Track Invitational		10,825	7,889	2,936
Male YMCA	1,027	3,315	3,545	797
Marine Biology	937			937
Math	996	8,771	9,462	305
Math - Calc Rental	6,146	2,185	6,622	1,709
Men of Quality	94			94
Mu Alpha Theta	105		105	
National Honor Society	2,380	4,222	2,681	3,921
Nutrition Service Snack	1,854	237		2,091
Orchestra	13,335	8,612	9,923	12,024
Orchestra Booster	382		382	
Photography	1,782	7,422	6,777	2,427
Physical Education	1,508	192	1,700	
Pinterest Club		72		72
Powder Puff Football	927	800	800	927
Quick Recall Team	4,122	1,052	1,033	4,141
Registration		234,711	234,701	10
Registration Change		3,030	3,030	
Salvation Army		8,000	8,000	
Scholar - James W. Grant	9,531		1,000	8,531
Scholarship Fund	2,787			2,787
Science	1,991	16,432	16,325	2,098

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Louisville Male Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Social Studies	6,904	4,189	2,024	9,069
Soft drink	8,625	6,986	4,030	11,581
Softball	2,060	30,182	30,057	2,185
Spanish Honor Society		522	322	200
Special Friends	1,041	7	246	802
Student Aid	4,449		1,768	2,681
Student Attendance	1,734			1,734
Student Mailing	12,296	11,990	888	23,398
Student Senate	6,107	4,984	8,278	2,813
Summer School - PE		6,450	4,195	2,255
Swim	257	10,526	9,857	926
Technology	419		419	
Tennis - Boys		175	106	69
Tennis - Girls		325	166	159
Textbooks	288			288
Theatre Arts	3,188	1,002	1,107	3,083
Transcripts	1,998	1,122	1,998	1,122
Volleyball	140	6,300	4,855	1,585
Waiver at Risk	10,809	16,740	14,869	12,680
Winter Wonderland	2,260	9,290	9,340	2,210
Women of Quality	100			100
World Language		1,720	20	1,700
Wrestling	476	11,434	8,561	3,349
Yearbook	33,208	66,509	64,433	35,284
Subtotal	412,820	1,600,407	1,462,983	550,244
Interfund Transfers		(298,685)	(298,685)	
Certificate of Deposit	(97,000)			(97,000)
<b>Total</b>	<b>\$ 315,820</b>	<b>\$ 1,301,722</b>	<b>\$ 1,164,298</b>	<b>\$ 453,244</b>

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, 2014

**Moore Traditional School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative	\$ 3,715	\$ 5,023	\$ 8,296	\$ 442
Air Force JROTC	523	5,013	2,243	3,293
100 Men of Distinction	455	1,453	926	982
Air Force Uniforms	2,118	1,440	1,159	2,399
AP Science		10,278	9,320	958
Annual	895	20,859	19,484	2,270
Archery	4,178	17,613	16,704	5,087
Art	1,150	24	771	403
Athletic Change Fund		800	800	
Athletic Director	1,108	62,623	63,731	
Athletic Insurance	200	18,490	18,690	
Band	816	1,162	1,380	598
Baseball	4	3,544	3,493	55
Baseball Fundraiser	3			3
Basket Program	3,006	3,874	5,630	1,250
Basketball	46	17,450	17,462	34
Basketball - Middle	1,275	3,701	4,738	238
Boys Basketball Fundraiser	401	5,297	5,690	8
Bookstore Change Fund		200	200	
Bowling Fundraiser	549	955	1,437	67
Brennan Environment	153	11,869	9,814	2,208
Broncos	831	1,000	1,070	761
Business Department	575	68		643
Chargers	84	1,000	1,084	
Charities	384		384	
Cheerleaders High	57	1,426	1,406	77
Cheerleaders	935	3,273	4,206	2
Chorus Middle	126	2,796	2,582	340
Class of 2013	1,142	445	1,587	
Class of 2014	4,462	32,388	30,900	5,950

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Moore Traditional School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Class of 2015	393	1,209	1,454	148
Class of 2016	70	2,746	2,327	489
Class of 2017	50	10	25	35
Colts	256	4,728	4,438	546
Counselors	2,404	979	333	3,050
Cross Country	22	1,419	1,432	9
Drama Club	685	830	273	1,242
ECE		146	146	
Economics	20		20	
English Department	1,367	1,500	1,405	1,462
FBLA	617	2,913	2,878	652
FCA	285			285
Fletcher Science	1,074		1,074	
Flower Fund		471	327	144
FMD		117	117	
Football	15	14,223	11,797	2,441
Football Fundraiser	3	6,037	2,549	3,491
Freshmen Academy	1,452	6,721	7,869	304
Garden Projects	7		7	
Girls Basketball Fundraiser	1	7,533	7,448	86
High School - At Risk		23,597	23,570	27
High School Fees		20,995	20,995	
HOSA	1,535	14,098	15,072	561
HOSA MS		159	64	95
HS Pepsi Machines	139	2,566	2,026	679
Interest Checking		29		29
JSA	12		12	
Library	222	299	373	148
Lockers		6,945	15	6,930
Lost Books	1,318	2,788	608	3,498

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Moore Traditional School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Middle School-At Risk		32,333	29,925	2,408
MS Football	1,286	10,514	11,638	162
MS Girls Basketball Fundraiser	36		35	1
MS Boys Basketball Fundraiser	38			38
Math Dept	1	1,500	1,435	66
Medical Magnet		364	259	105
MS Student Council	2,255	136	1,614	777
Multiple Disabled	13	738	516	235
Music	20	8,000	8,020	
Music Dept Trip	131			131
Mustang Spirit Shop	8,202	46,488	54,633	57
National Honor Society	417	1,958	1,560	815
Newspaper	302	645		947
NJHS	182		165	17
Orchestra	942	1,029	1,703	268
Outdoor Club	626		626	
PE - Mckune	89		89	
Pacesetters	989	3,484	2,917	1,556
Pepsi		6,900	6,900	
Pep Club	325			325
Petty Cash		50	50	
Physics	38		38	
PSAT Testing		616	580	36
S.P.H.	22	1,252	962	312
Science	347	1,538	1,847	38
Social Studies	631	1,520	592	1,559
Soccer	45	5,884	5,891	38
Soccer Fundraiser	35	326	319	42
Soccer Middle	150	2,200	2,325	25
Softball	202	5,272	5,464	10

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Moore Traditional School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Softball Fundraiser	289	2,544	1,772	1,061
Spanish Club	69			69
Spirit Concession Change		500	500	
Spirit Shop Conces	501	28,199	28,668	32
Sprinters	653	1,000	1,108	545
Sports Medicine		1,482	639	843
Stallions	1,750	10,719	11,132	1,337
Student Council	1,759	1,463	1,982	1,240
Student Fees Middle	2,281	2,079	4,137	223
Tennis	180		160	20
Thorobreds	1,564	8,106	8,559	1,111
Thunder Ponies	23	248	195	76
Track	14	2,821	2,771	64
Track Fundraiser	836	12,281	12,599	518
Trailblazers	794	1,002	1,251	545
Triple Crown	577	347	45	879
United Basketball	539	2,198	2,258	479
Champions	1,154	3,070	2,410	1,814
MS Baseball	30	1,187	1,187	30
MS Wrestling	90		90	
Youth & Government		9,108	9,108	
MS Science	1,042		1,042	
MS Softball	137	1,271	1,399	9
Faculty/Staff Account	21		21	
Attendance Account	80	561	641	
Walkathon		4,729	2,751	1,978
Winning Colors	144	6,438	6,036	546
Undetermined Money		11,361	7,906	3,455
Volleyball	74	3,573	3,639	8
Volleyball Fundraiser	1,109	4,506	4,943	672

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Moore Traditional School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Volleyball - MS	445	5,661	5,991	115
Wrestling Fundraiser	3	62		65
Wrestling	20	10,021	9,971	70
Subtotal	74,640	626,406	618,855	82,191
Interfund Transfers		(175,694)	(175,694)	
<b>Total</b>	<u>\$ 74,640</u>	<u>\$ 450,712</u>	<u>\$ 443,161</u>	<u>\$ 82,191</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2014

**Pleasure Ridge Park High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Academic Programs	\$ 2	\$ 9,449	\$ 9,451	
Anime Club	702	700	770	\$ 632
Archery	220	4,007	4,181	46
Archery Team	643	3,830	4,473	
Art	352	2,383	1,935	800
AP Account	1,165	32	1,197	
At Risk Student Fees		38,916	38,916	
Athletics Baseball Coach		2,283		2,283
Athletics District CPR	9	9,960	9,947	22
Athletics Gatorade	715			715
Athletic General		91,708	110,917	(19,209)
Athletics Middle School		6,090	6,090	
Athletics Tournament	494	31,987	30,406	2,075
Athletics Trainers Fees	370	8,472	8,842	
Ballroom Dance	1			1
Band		28,778	28,778	
Band and Choir Trip		2,135	2,135	
Baseball Team		124,859	96,879	27,980
Baseball National HS	544	9,225		9,769
Basketball - Boys JV	1,378	12,517	10,686	3,209
Basketball - Boys Varsity	1,023	2,211	1,822	1,412
Basketball - Boys Varsity	5,288	14,939	20,067	160
Basketball Freshman	2,221	3,449	5,303	367
Basketball - Girls Varsity	818	10,654	11,125	347
Basketball - Panther	1,326	3,440	2,954	1,812
Basketball - Ads	4,610	9,625	5,044	9,191
Basketball Scholarship		3,413	3,263	150
Basketball - Spirit	321	16,712	9,215	7,818
BB/SB Spring Break		1,385	1,385	
Beta Club	371	3,856	3,138	1,089

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Pleasure Ridge Park High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Bookstore		3,548	3,490	58
Black Hole	270		270	
Bowling Team	661	10,264	10,446	479
Business Law	1,389	334	189	1,534
Business Management	851		142	709
Business Marketing	72	230	144	158
Change Fund		3,200	3,200	
Cheerleaders	1,277	52,547	46,292	7,532
Chess Team	10			10
Choir	2,460	25,947	25,139	3,268
Class of 2013	675	3,194	3,869	
Class of 2014	1	82,462	80,207	2,256
Class of 2014 SR Trip		2,570	2,570	
Class of 2015	1	25,058	15,849	9,210
Class of 2016		15,419	5,037	10,382
Class of 2017		8,521	600	7,921
Coed Y Club		6,467	6,467	
Computer Application	27	297	324	
Custodians - Flower Fund	31			31
Counselors/Transcripts	958	6,948	7,865	41
Cross - Country	679	1,653	1,639	693
Dance team		2,022	1,958	64
Debate	172			172
District Activity Supplement		19,742	19,729	13
Doty - European Trip	9	2,860	2,459	410
Drama		11,420	7,164	4,256
Drama Club	105			105
English supply charge	720	12,848	13,216	352
E-School	1,771	2,262	3,262	771
Faculty Drinks		6,134	6,134	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Pleasure Ridge Park High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Faculty Snacks		2,480	2,480	
FCA	696	20	360	356
FMD	54	366	363	57
Football Team	1,255	34,590	34,551	1,294
Fundamentals of Dance	46	710	389	367
Foreign Language	2,612	1,099	1,456	2,255
French Club	54		50	4
General Fund		21,787	21,786	1
Golf - Boys	69	7,856	7,121	804
Golf - Girls	264	720	751	233
Graphic Design - Webb		4,450	2,945	1,505
Humanities	1	3,100	2,840	261
Interest CD	125	531	618	38
Interest Now Account	1	29	28	2
Lacrosse		1,336	1,336	
Library	916	574	1,180	310
Locker Fund	681	3,553	4,234	
Louisville Partnership		1,000		1,000
Mac Lab	593	854	1,430	17
Math	2	8,110	7,612	500
Math Flower Fund	31			31
MD Class	570	660	1,071	159
MH Class	1,448	675	645	1,478
MTRP	45			45
Multimedia - Dunn	60	678	727	11
NAFME		125	125	
NTL Art Honor Society	68	10	25	53
National Honor Society	848	1,838	417	2,269
Norton Class Account	303		303	
Norton program	144	125	269	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Pleasure Ridge Park High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Orchestra	2,308	4,542	4,023	2,827
Overstreet - Grant	148			148
Paw Print		2,374	2,088	286
PE/Health	578	2,015	2,092	501
Performing Arts		1,368	72	1,296
Photography		195	105	90
Printing Tech - Bramer	3,802	4,896	5,350	3,348
PRP Special Olympics	1,251	2,977	3,681	547
Red Cross Club	643		67	576
Revolving Fund		600	600	
Science	878	9,093	9,471	500
Soccer Team - Boys	6,794	15,713	18,604	3,903
Soccer Team - Girls	448	4,735	4,787	396
Social Studies		8,347	4,933	3,414
Softball Fast Pitch	801	33,932	31,334	3,399
Spanish Club	1			1
Step Team	11		11	
Student ID	41	8,626	8,667	
Student Council	582	6,596	5,596	1,582
Student Service Center	238		185	53
Student Vending		3,160	3,160	
Staff Activities		26,778	64,138	(37,360)
Staff Fundraising		3,205	3,205	
Swim Team		860	860	
Tennis - Boys	135	775	910	
Tennis - Girls	260	1,791	1,900	151
Track - Boys		2,812	2,302	510
Track - Girls	3,910	4,316	3,034	5,192
Volleyball	671	17,601	14,499	3,773
Web Design	282	470	327	425

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Pleasure Ridge Park High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
WPRP	8		8	
Wrestling		14,242	13,619	623
Writer's Club	57			57
Young Republicans		300	300	
Yearbook		40,437	40,437	
Subtotal	69,445	1,082,994	1,042,057	110,382
Interfund Transfers		(224,438)	(224,438)	
Certificate of Deposit	(30,000)			(30,000)
<b>Total</b>	<b>\$ 39,445</b>	<b>\$ 858,556</b>	<b>\$ 817,619</b>	<b>\$ 80,382</b>

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, 2014

**Seneca High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administration		\$ 450	\$ 450	
Alumni		1,500		\$ 1,500
Art - Silletto		4,040	3,570	470
Adult Pepsi	\$ 55	5,017	1,607	3,465
Adult Snack		364		364
Astronomy Club	54		54	
Athletic - General	196	66,639	64,820	2,015
Athletic - Insurance	71	5,702	5,613	160
Band	17	13,510	12,903	624
Band Snack	45	142		187
Band Pepsi	155	2,432	2,540	47
Baseball	282	9,706	8,993	995
Best Buddies		533	533	
Boys Basketball		9,353	9,319	34
Boys Golf	10		10	
Bowling	112	2,237	1,957	392
Boys Soccer	1,087	2,285	2,453	919
Boys Tennis	130	50	180	
Boys Track		50		50
Beta Club	792	1,886	2,217	461
Bookstore		6,908	931	5,977
Business Coop	4			4
Cadet	144	5,760	5,106	798
Cadet Pepsi	2,396	4,080	1,894	4,582
Change Fund		2,126	2,125	1
Concession		9,531	9,531	
Cheerleading	126	6,664	6,550	240
Chorus		1,557	1,555	2
Class of 2011		157	157	
Class of 2013	4,383	51	4,434	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Seneca High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Class of 2014	2,588	23,582	21,273	4,897
Class of 2015	65	10,461	9,973	553
Class of 2016	109	1,000		1,109
Counselor	65	18,201	22,635	(4,369)
Cultural Extravaganza	125	141		266
Cultural Extravaganza		141	141	
Chinese Club	113			113
Computer		2,435	142	2,293
Dance Team	69	84	130	23
ECE		743	635	108
Education Academy	2	1,420	1,306	116
English		10,045	7,009	3,036
Family Resource Center		63	51	12
FCCLA	240			240
Field Trip		2,648	2,648	
FFA	3,239	15,903	14,878	4,264
Field Hockey	476		150	326
Football	449	18,458	18,907	
Foreign Language Dept		2,653	948	1,705
Forensics		300	70	230
French Club	163	342	403	102
Faculty Welfare		110		110
Gay Straight Alliance	277			277
General	4,687	15,345	18,952	1,080
German Club	51	299	299	51
Girls Basketball	320	6,735	5,597	1,458
Girls Cross Country	127		127	
Girls Tennis	5		5	
Girls Soccer	405	94	499	
Girls Golf	68		68	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Seneca High Magnet Career Academy**

<u>Name of Activity</u>	<u>Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2014</u>
Girls Track	5			5
Green Club	401			401
Humanities - Myers	20			20
Hightower		4,000	4,000	
Interest	43	508		551
Leaders of Seneca	230			230
Library	1,745	284	1,344	685
Lockers	3,295	11,376	3,125	11,546
London/Paris Trip	2,197	5,075	7,272	
Math		9,945	8,662	1,283
Media Guide	210		210	
Men of Quality	56			56
MTRP/FEA	442	3,966	3,222	1,186
Mu Alpha Theta	20			20
NHS	655	2,421	2,703	373
Orchestra	46	5,849	3,935	1,960
Parking		2,570	660	1,910
Photography		540		540
Pre Law Program	694	1,605		2,299
Psychology - Johnson		600		600
Retreat General Butler	80	1,386	1,456	10
Science		8,831	7,942	889
Science/Marine Biology		30		30
S.T.L.P.	22			22
Sisters of Seneca	294			294
Softball	157	430	507	80
Social Studies		8,085	3,530	4,555
Spanish Club	1,912			1,912
State Text Book	4,382	1,972	1,960	4,394
Step Team	152	680	795	37

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Seneca High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Student Activities	10,754	29,350	40,084	20
Student at Risk		48,391	48,391	
Student Pepsi		7,841	6,310	1,531
Student Snack		1,132		1,132
Swimming	100		18	82
The Sentinel	466	125	296	295
Trainer		10,345	10,130	215
Tournament		3,682	3,682	
Tournament 2		5,747	5,747	
Tournament 3		10,700	10,680	20
Theatre Arts	72	10,632	10,357	347
Volunteer Club	459			459
Volleyball	2,750	6,344	5,790	3,304
Weight Room	300		300	
Wrestling	22	499	160	361
Yearbook	<u>12,134</u>	<u>12,560</u>	<u>15,289</u>	<u>9,405</u>
Subtotal	67,817	511,434	484,905	94,346
Interfund Transfers		(112,135)	(112,135)	
Certificate of Deposit	<u>(60,592)</u>			<u>(60,592)</u>
<b>Total</b>	<u><u>\$ 7,225</u></u>	<u><u>\$ 399,299</u></u>	<u><u>\$ 372,770</u></u>	<u><u>\$ 33,754</u></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, 2014

**Shawnee High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Aquatics	\$ 3,165	\$ 9,265	\$ 9,640	\$ 2,790
At Risk Funds	37	14,760	14,797	
Athletic Department	3,704	47,292	50,833	163
Athletic Insurance		1,160	1,015	145
Aviation Booker T Rice	1,545			1,545
Aviation Scholarship	2,250		2,250	
Aviation - Sam R Rechter	1,590		1,000	590
Baseball		125		125
Basketball - Boys	6	381	75	312
Bookstore	179	5,237	5,121	295
Challenger Gift Shop	1,476	650	676	1,450
Change fund		275	275	
Cheerleading	96		70	26
Class of 2014		23,972	23,972	
Concessions - Athletics	2,582	24,618	25,618	1,582
DECA	1,054	5,129	6,136	47
Drumline	201		201	
Eagles Café	90		90	
Early Childhood	273		168	105
FMD Class	22			22
General Fund	26	15	21	20
Girls Basketball		3,420	2,363	1,057
Hospitality Fund	13	325	314	24
In & Out		710	710	
Interest Income	96	82	96	82
Library	685	209	765	129
Middle School Student		1,697	1,697	
MTRP	115			115
N.J.R.O.T.C. Activity	2,697	4,122	5,509	1,310
Pepsi - Faculty	3,726	7,180	9,390	1,516

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Shawnee High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Pepsi - Student	605	576	1,153	28
Principals Account	2,691	8,790	10,743	738
Scholarship Account	217	250	250	217
Science - Herrick-Excel		1,287	1,287	
Shawnee Beautification	1,050		1,050	
Snack	1,181	210	1,232	159
Softball	186			186
Spanish Department		400		400
Student Aid	1,191	100	144	1,147
Student Spaceflight Pro	125			125
Student General	3,001	3,771	6,772	
Swimming	22			22
UoFL Teacher Reimbursement	1,440		1,440	
Volleyball	46			46
Wrestling	81			81
Yearbook		372	372	
Yearbook - Middle		7,487	7,462	25
Subtotal	37,464	173,867	194,707	16,624
Interfund Transfers		(37,766)	(37,766)	
<b>Total</b>	<b>\$ 37,464</b>	<b>\$ 136,101</b>	<b>\$ 156,941</b>	<b>\$ 16,624</b>

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, 2014

**Southern High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative		\$ 14,100	\$ 10,344	\$ 3,756
Advanced Placement	\$ 1,443	4,378	5,821	
Athletic Boosters	1,000			1,000
Athletic Non-Carbonated		9,636	9,636	
Athletic - Insurance		5,960	5,960	
Athletic Sportswear		10,759	10,759	
Athletic - Tournaments		14,531	14,231	300
Athletic Department	4,164	61,374	65,538	
Auto Collision 1 & 2	276	2,100	1,513	863
Auto Collision 2 & 3		8,802	7,561	1,241
Auto Tech 1	88	1,621	338	1,371
Auto Tech 2	142	1,695	1,529	308
Auto Tech 3		15,191	10,816	4,375
Auto Theory	217	1,842	420	1,639
Band	1,558	17,059	17,487	1,130
Bowling	20	1,177	1,197	
Baseball - Graves	10,321	24,266	26,306	8,281
Basketball - Jones	2,987	10,539	13,526	
Beta Club	426	495	380	541
Book Club Sales	198	173	301	70
Business tech	217	1,000	259	958
CC - Cischke/Ballard	246	2,292	2,144	394
Change Fund		10,180	10,180	
Cheerleaders	7,216	6,097	8,274	5,039
Chorus	450		83	367
Consumer Science		1,148	1,148	
Computer Tech - Hublar	100			100
Dance Team	942	1,524	2,173	293
Deca Store		3,115	2,886	229
Deca Club	4,003	1,435	561	4,877

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Southern High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Donations for Needy Family		429	238	191
Drama	1,574	1,045	885	1,734
English Dept.	500	500		1,000
ECE/Kokes - McFarland	5			5
Faculty Softdrinks		3,283	3,283	
Faculty - Staff	1,465	4,953	3,566	2,852
Family Resource Center		1,890	1,890	
FBLA	245	1,102	1,347	
FCA		472	468	4
Fishing Club	334	512	645	201
Football	290	3,646	3,715	221
Freshmen Account	217	1,519	1,413	323
Gardening/Thornsbury	419	2,044	244	2,219
Golf	352	140	96	396
Guidance	374	675	473	576
Horse Club	50			50
JROTC/Steven Griffin	355			355
Junior Account	371	226	275	322
Key Club	1,702	1,258	261	2,699
Lady Trojans - GBB	1,264	13,867	15,131	
Library Media	448	591	583	456
MTRP - SHS Students		1,618	143	1,475
MTRP - Taylor	1,903	4,088	3,873	2,118
MTRP - Gala	1,618		1,618	
Machine Tool	329	2,856	2,620	565
Math Dept.	434	500	523	411
MD	74	84	84	74
Multimedia	629	520	546	603
National Honor Society	870	680	621	929
Orchestra	2,773	468	1,035	2,206

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Southern High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Pep Club	817			817
PE - Hurley	654		51	603
School Fees	5,634	32,071	19,985	17,720
Science Department	3,002	1,126	398	3,730
Senior Account		13,793	12,054	1,739
SHS JROTC	1,941	8,585	5,651	4,875
SHS Prom	1,892	17,105	14,205	4,792
Social Studies Dept.	500	500		1,000
Skills USA	1,000	3,540	3,462	1,078
Soccer Mens	720	2,141	1,902	959
Soccer - Lady Trojans	675	3,879	3,619	935
Softball	1,230	9,112	8,105	2,237
Sophomore Account	4			4
Southwind	886	14		900
Spanish Club	310		77	233
Student Grants	46			46
Student/staff Donation	203	404	200	407
Teacher Appreciation		200		200
Tech Lab	2	1,083	865	220
Tennis - Ladies	83	111	194	
The Southerner	6,427	16,171	19,325	3,273
Track	436	3,504	3,419	521
Volleyball	574	132	271	435
Waived Fees At Risk		30,852	30,852	
Wrestling	2,183	513	1,552	1,144
Subtotal	83,828	426,291	403,134	106,985
Interfund Transfers		(76,591)	(76,591)	
<b>Total</b>	<b>\$ 83,828</b>	<b>\$ 349,700</b>	<b>\$ 326,543</b>	<b>\$ 106,985</b>

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, 2014

**State Agency Schools**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administration	\$ 6,966	\$ 19	\$ 2,328	\$ 4,657
Administration Fund	10			10
Audubon Fund for the Arts	288		100	188
Audubon MAC Grant	433	74		507
Audubon Payne Grant	31		31	
Audubon Petty Cash	42		42	
Audubon Student Account		345	345	
Auto Mechanics	19,300	18,284	11,402	26,182
Bellewood Donations	477	1,000	117	1,360
Bellewood Fund for the Arts	52			52
Bellewood Library Fund	131			131
Brooklawn Donations	380		89	291
Horticultural	63,837	28,577	28,485	63,929
Interest Earned	88	87		175
LDT Target Donations	7			7
Maryhurst Derby Museum	75		75	
Maryhurst Disability D	150	1,188	1,027	311
Maryhurst Donations	3	1,051	1,044	10
Maryhurst L&N Donation	303			303
Maryhurst Target Grant	33			33
Peace Academy Fundraiser	204			204
Peace Academy Target	132			132
SAC Boxtops	933	532	687	778
St. Joseph Donations	334	121		455
The Brook - KMI Donations	11	52	34	29

Continued

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2014

**State Agency Schools**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Student Activities		31,183	19,723	11,460
Vending Supplement	2,190		22	2,168
Western Day Treatment	62	15	50	27
Subtotal	96,472	82,528	65,601	113,399
Interfund Transfers		(30,137)	(30,137)	
Certificate of Deposit	(37,413)			(37,413)
<b>Total</b>	<u>\$ 59,059</u>	<u>\$ 52,391</u>	<u>\$ 35,464</u>	<u>\$ 75,986</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, 2014

**T.A.P.P. Program**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
At Risk - South Park	\$ 3,021	\$ 6,829	\$ 3,526	\$ 6,324
At Risk - Westport	6,016	5,354	5,876	5,494
Arts Inclusion Project		1,250	1,250	
Box tops - B. Blackwell	424	100	135	389
CCDC South Park	25	14,525	14,550	
CCDC Westport	500	24,563	25,063	
C Rogers Scholarship	110		110	
Chaffee Scholarship	3,000	3,000	3,939	2,061
Courtesy Fund	579	225	163	641
Courtesy Fund - Westport	1,225	275	630	870
Humanities Grant - BAR	17		17	
Hope Fund - South Park	1,065	272	186	1,151
Hope Fund - Westport	1,154		409	745
Interest Earned	26	6		32
Library - Westport	277			277
Metro United Way		30	30	
Medical	529			529
New Moms-J. Horrell		214	61	153
Oral History Art Project		6,305	6,129	176
Pooh's Treasurer	1,847	1,922	1,500	2,269
Photo Fund - Westport	511	345	38	818
Photo Fund - Southpark	357	329	132	554
RIFA - Sylvia Rhodes	37			37
Scholarship Fund - Southpark	475		475	
Scholarship Fund - Westport	140	600	140	600
Senior activities - SP		293	292	1
Senior T-Shirt - Southpark		250	250	
Senior T-Shirt - Westport		1,000	646	354
Senior Activates - WP	217		217	
Shining Stars Fund	267	549	606	210

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**T.A.P.P. Program**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Soft Drinks South		2,387	2,387	
Soft drinks Westport		2,606	2,606	
SP FCCLA	475	1,538	1,590	423
SP - FBLA - Hedgespeth	733	1,160	1,354	539
SP - FCM - Hedgespeth	92			92
Spring Fling Dance	3			3
STLP - Stacey Hodges - WP	66	30		96
Staff Activities	2,677	5,562	8,239	
Stem Project Mcgibony		1,000	341	659
Student Activity Fund	1,105	7,753	3,340	5,518
Student Leadership Team	103			103
The Bunny Hutch	1,118	1,852	800	2,170
WP - FBLLA -Karen Morgan	193	22	22	193
Westport FCCLA	96	23		119
<b>Subtotal</b>	28,480	92,169	87,049	33,600
Interfund Transfers		(8,886)	(8,886)	
<b>Total</b>	<u>\$ 28,480</u>	<u>\$ 83,283</u>	<u>\$ 78,163</u>	<u>\$ 33,600</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, 2014

**Valley High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Allied Health	\$ 650			\$ 650
Art	1,104			1,104
AP Testing		\$ 9,252	\$ 9,252	
At Risk Fees	1,621	32,402	23,401	10,622
Band		3,124	3,099	25
Baseball	756	9,725	10,115	366
Basketball	1,241	6,708	6,819	1,130
Beta Club	1,152	80	75	1,157
Bookstore	30,820	26,369	38,208	18,981
Boys basketball fundraisers	681	8,096	3,544	5,233
Checking Acct. Interest	57	510	383	184
Cheerleaders	27	18,174	17,986	215
Change Fund		1,600	1,600	
Choral Music		384	146	238
Class of 2017		1,490		1,490
Class of 2016		1,700		1,700
Class of 2015		2,370	2,065	305
Class of 2014		22,117	22,117	
Cross Country	244	189	260	173
Cup and Flower Fund		550	550	
Ecology Club	537		46	491
Dance/Cheer Competition	352	17,427	17,183	596
ECE - Brenzel	558		31	527
ECE - Brown		133		133
Field Trip - Seniors	71	1,610	1,610	71
Football	359	21,441	17,800	4,000
French Club	181			181
Girls Basketball Fundraiser		15,550	10,963	4,587
Golf - Boys	50	160	200	10
Government	589			589

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Valley High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
HOSA		1,870	1,824	46
Incentives	2,082	2,957	572	4,467
Interest on CDs	465	65	500	30
Kapos MS & ES Region		2,654	2,654	
KHSAA 6th and 7th Region		11,821	11,137	684
Library	381	4,105	4,163	323
Lockers	688			688
Men of Quality	150			150
National honor society	709			709
NJROTC Fundraisers	1,558	4,731	5,022	1,267
NJROTC Reimbursable	5,654	7,898	5,006	8,546
Operating	199	4,080	3,934	345
Orchestra	347	587	628	306
Programs	6,272	24,573	23,888	6,957
School/comm. ser	860	156	18	998
Scholarships	6,255			6,255
Scholarship - Dixon	4,000		2,000	2,000
Science Dept	230		198	32
Soccer		3,522	930	2,592
Soft Drinks	20,398	8,169	26,373	2,194
Softball	26	3,664	1,555	2,135
Spanish Club	318			318
Step Team	16	4,724	3,603	1,137
Student Activities	4,597	31,426	32,431	3,592
Student council	922	2,165	2,200	887
Technology education	3,609		608	3,001
Tennis	1,042	800	1,833	9
Textbooks	3,238		46	3,192
The Academy	406	189		595
Track - Boys	44	680	722	2

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Valley High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Volleyball	484	7,137	7,569	52
Wrestling	13	3,644	2,820	837
Yearbook	189	3,474	1,000	2,663
Subtotal	106,202	336,252	330,687	111,767
Interfund Transfers		(35,329)	(35,329)	
Certificate of Deposit	(30,000)			(30,000)
<b>Total</b>	<b>\$ 76,202</b>	<b>\$ 300,923</b>	<b>\$ 295,358</b>	<b>\$ 81,767</b>

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, 2014

**Waggener Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Athletics - Baseball	\$ 1,036	\$ 9,771	\$ 8,702	\$ 2,105
Athletics - Cross Country	30			30
Athletics - Boys Basketball	1,320	15,919	13,031	4,208
Athletics - Football	280	3,524	3,804	
Athletics - Golf	11	184	20	175
Athletics - Girls Soccer		212	172	40
Athletics - Boys Soccer	145	1,877	479	1,543
Athletics - Softball		2,181	2,081	100
Athletics - Tennis	42			42
Athletics - Track	592	1,390	1,685	297
Athletics - Volleyball	1,510	1,752	2,108	1,154
Athletics - Girls Basketball	2,860	2,999	5,812	47
ACT Payments	105			105
Art Club	1,267			1,267
Art Classes		1,969	1,969	
Alumni Website	960	300	825	435
AP Testing	2,408	5,358	7,766	
At Risk	5,951	32,050	37,712	289
Athletics - Insurance	581	3,836	3,785	632
Athletics	290	43,238	43,716	(188)
Awards - Scholarships	1,750	500	500	1,750
Band	2,341	1,241	2,906	676
Band Booster	1,037			1,037
Baseball	318	1,409	1,727	
Basketball		10,925	10,925	
Beta club	2,451	105	523	2,033
Bookstore		8,034	7,250	784
Boys' District Tournament		2,682	2,682	
Business Classes		1,675	1,134	541
Cannon's Class	545	1,247	1,197	595

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Waggener Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Change Fund		1,300	1,300	
Cheerleaders	1,970	6,576	7,607	939
Chit Chat	130			130
Chorus	5,552	1,300	3,354	3,498
Class of 2012	41		41	
Class of 2013	359	1,822	2,181	
Class of 2014		14,449	13,729	720
Class of 2015	2,092	9,350	7,930	3,512
Class of 2016	1,837	1,800	110	3,527
Class of 2017		1,895	288	1,607
Concessions		20,332	19,883	449
Drama	355			355
ESL Classes	1,000			1,000
French Club	27	27	35	19
FBLA		33	33	
FCCLA	61			61
Flower - Faculty		30	30	
Football		6,468	6,468	
Gen Fund		72	72	
General Fund Student A	1,353	1,362	1,257	1,458
General Fund Faculty A		8,456	7,391	1,065
Girl Power		66	64	2
Girls' District Tournament		1,917	1,917	
HOSA	272	970	876	366
In/Out	744	7,763	8,207	300
Interest	47	35	80	2
JR Prom Ticket Sale		1,445	1,445	
SR Prom Ticket Sale		2,415	2,415	
Lady Wildcat Classic		3,021	3,021	
Lair	120	5,521	4,712	929

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Waggener Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Langfords Class	1		1	
Library	750	381	882	249
Library Pen & Pencil	46	31		77
Lost Textbook	992	351		1,343
M.T.R.P.	192			192
Math		1,000	806	194
Medical Magnet	1,417	1,935	2,342	1,010
Meyers Middle School			2,484	(2,484)
Music	2,000			2,000
NHS	104		104	
Orchestra	932	2,671	3,377	226
Paytons Class	86		86	
Pep Club	1,395		158	1,237
PE/Health	317			317
Pre School Fundraiser	220		84	136
PSAT testing	128	165	196	97
PTSA	105	524	629	
Quick Recall		240	132	108
Registration		10,023	10,023	
Restitution payments	100	100		200
Science Classes	4,259	2,920	1,448	5,731
Green Team	49			49
Skills USA	132			132
Soccer		2,045	2,045	
Softball		981	981	
Senior ESL Club	116		116	
Senior Wear		1,102	1,102	
Sports Medicine	177	50		227
Spring Break Trip		6,418	6,418	
Student council/Stud writ	69			69

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Waggener Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Theatre Arts	83			83
Tri M Honor Society		126	123	3
United Basketball League	236	1,115	1,079	272
Vending Carbonated	43	6,363	6,242	164
Vending Snacks		3,647	3,605	42
Vending Student Snacks		116	116	
Vending Student		3,064	3,061	3
Vietnam Memorial fund	1,358			1,358
Volleyball	35	1,924	1,959	
Wiseman's Advisory		47	47	
Subtotal	59,132	300,142	306,603	52,671
Interfund Transfers		(57,194)	(57,194)	
<b>Total</b>	<b>\$ 59,132</b>	<b>\$ 242,948</b>	<b>\$ 249,409</b>	<b>\$ 52,671</b>

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, 2014

**Western Math Science Technology Magnet High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative		\$ 4,096	\$ 3,429	\$ 667
Anime Club		59		59
Art - Photo	\$ 50			50
Athletic Insurance	121	3,040	2,800	361
Athletic	19,240	39,033	47,245	11,028
Band		10	10	
Baseball		1,430	219	1,211
Basketball - Boys	500	325	600	225
Basketball - Girls		699	699	
Beta	64	207	271	
Ben Jeffries Scholarship	385			385
Booster Club	995		995	
Café 103	3,180	13,338	16,518	
Café 103 Donation		790	428	362
Cheerleaders		2,100	1,891	209
Concessions	1,192	6,007	7,199	
Change Fund		1,000	1,000	
Early College Funds	794		551	243
FBLA	389			389
Fee waivers		23,076	23,075	1
Field trips		7,009	6,987	22
Football	826	1,401	1,623	604
Interest	5	15	2	18
Library	191	370	361	200
Linda Smith Art Scholars	100			100
MD/FMD	679	553	304	928
Pac Club		1,730	268	1,462
Pepsi	862	1,698	2,188	372
Restitution	850	175	1,025	
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, 2014

**Western Math Science Technology Magnet High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Sr. 2013	245	1,494	1,739	
Sr. 2014	2,015	10,155	11,767	403
Sr. 2015	1,770	1,255	1,483	1,542
Sr. 2016	1,350	1,330		2,680
Sr. 2017		1,245		1,245
Schoolwear	1,934	12,360	14,037	257
Student activity	96	10,715	10,811	
Tennis	223			223
Textbooks		180	65	115
Vending	527	1,734	1,933	328
Track	110	1,962	2,072	
Volleyball	440	50	180	310
Wrestling	294			294
Yearbook		4,998	4,998	
Subtotal	39,699	155,639	168,773	26,565
Interfund Transfers		(40,187)	(40,187)	
Certificate of Deposit	(10,000)			(10,000)
<b>Total</b>	<u>\$ 29,699</u>	<u>\$ 115,452</u>	<u>\$ 128,586</u>	<u>\$ 16,565</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, 2014

**Youth Performing Arts School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Administrative	\$ 14,566	\$ 5,568	\$ 7,596	\$ 12,538
Band	13,816	24,440	16,701	21,555
Band Spring Trip	8,761	75,936	74,516	10,181
Bang Bang You're Dead		7,366	5,085	2,281
Candy		1,337	698	639
Change Fund		750	750	
Clint Vaught Memorial	365	135	500	
College Career	8,626	8,259	6,362	10,523
Comedy of Errors		5,862	4,953	909
Computer Lab	7,672	6,430	13,739	363
Dance Concert	5,061	10,913	5,916	10,058
Dance Ensemble	3,476	13,966	13,202	4,240
Dance Travel Account	7,505	7,370	815	14,060
Dance Trip Account	8,620	13,712	14,157	8,175
Dance Accompanist	5	5,000	4,400	605
Design and production	1,047	4,168	4,655	560
Discretionary	1,172	4,557	5,504	225
Fringe Festival		129,376	129,376	
Interest now CD	12	140		152
Humanities	1,898	40		1,938
Kentucky Kingdom School		2,000	2,000	
Library	194	153		347
Little Women	7,577		7,577	
Macbeth		154	154	
Manual Alumni Scholars		2,000	2,000	
Musical theater	1,480	2,086	2,505	1,061
New York Festival	2,103	3,820	2,133	3,790
Orchestra	1,807	11,201	11,757	1,251
Orchestra trip account	2,589	1,836	2,655	1,770
Pepsi		722	196	526

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2014

**Youth Performing Arts School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2014</u>
Percussion		588	449	139
Piano	3,870	1,401	1,091	4,180
Productions	21,299	17,740	25,141	13,898
Stage Door		1,056	1,056	
Snack		2,163	1,508	655
Spirit Wear		5,609	5,609	
Student activities	1,264		1,264	
Student fee	540			540
Theatre	1,285	9,230	8,222	2,293
Thespian	484	25	141	368
Tour show	2,464			2,464
Tri-M	248	595	466	377
The Rivals	6		6	
Urinetown		22,382	22,382	
Vocal	3,768	14,348	17,061	1,055
Young actors institute	40,494	25,600	35,481	30,613
Young writers workshop		8,899	8,899	
Subtotal	174,074	458,933	468,678	164,329
Interfund Transfers		(58,919)	(58,919)	
Certificate of Deposit	(62,301)			(62,301)
Total	<u>\$ 111,773</u>	<u>\$ 400,014</u>	<u>\$ 409,759</u>	<u>\$ 102,028</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***



**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, 2014, and the related notes to the combined statement of fiduciary net position, which collectively comprise the Activity Funds' basic financial statement and have issued our report thereon dated November 10, 2014.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

We also noted certain other matters that we reported to management of the Board in a separate letter dated November 10, 2014.

### **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 Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Stathman and Company PSC*

Louisville, Kentucky  
November 10, 2014