

Strothman & Company P S C

Certified Public Accountants & Advisors



Financial Statements and
Related Information

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

June 30, 2012

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

June 30, 2012

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Independent Auditors' Report



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

We have audited the accompanying combined statement of fiduciary net assets of the High School Activity Funds (the "Activity Funds") of the Jefferson County Board of Education (the "Board") as of June 30, 2012. This financial statement is the responsibility of the Board's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined statement of fiduciary net assets referred to above presents fairly, in all material respects, the net assets of the Activity Funds of the Board as of June 30, 2012 in conformity with accounting principles generally accepted in the United States of America.

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 basic financial statement. Such information, although not a part of the 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.

Our audit was conducted for the purpose of forming an opinion on the combined statement of fiduciary net assets taken as a whole. The combining information and supplementary schedules listed in the preceding table of contents on pages 10 through 118, is presented for purposes of additional analysis and are not a required part of the combined statement of fiduciary net assets 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. This information has been subjected to the auditing procedures applied in our audit of the financial statement and certain

other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined statement of fiduciary net assets taken as a whole.

In accordance with *Government Auditing Standards*, we have issued a report dated November 14, 2012 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* and, should be considered in assessing the results of our audit.

Stedman & Company PSC

Louisville, Kentucky
November 14, 2012

Management's Discussion and Analysis (Unaudited)

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

June 30, 2012

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, 2012. Please read it in conjunction with the Activity Funds' combined statement of fiduciary net assets which is on page 5.

Government Structure

The thirty-one 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 assets, combining statements of fiduciary net assets and cash receipts and disbursements, and the supplemental schedules of cash receipts and disbursements by activity for all thirty-one 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 \$4,735,645 at June 30, 2012, compared to \$5,112,139 of total assets in the prior year, which reflects a decrease of \$376,494. At June 30, 2012, total assets consist primarily of cash and temporary cash investments totaling \$4,541,748, compared to June 30, 2011 which reflected cash and temporary cash investments of \$4,927,670. This decrease in cash and temporary cash investments was due primarily to the excess of cash disbursements over cash receipts of \$264,261 during the fiscal year ended June 30, 2012. Total liabilities of all Activity Funds amounted to \$4,735,645 at June 30, 2012, compared to total liabilities of \$5,112,139 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 \$13,540,022 during the fiscal year ended June 30, 2012, which reflects a \$143,741 increase over the prior year's cash receipts of \$13,396,281. Disbursements by the Activity Funds amounted to \$13,804,283 and \$13,371,976 during the fiscal years ended June 30, 2012 and 2011, respectively.

Continued

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

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

June 30, 2012

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 Assets

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

June 30, 2012

Assets

Cash	\$ 3,529,424
Temporary cash investments	1,012,324
Accounts receivable	18,339
Accrued interest receivable	351
Inventory	<u>175,207</u>

Total Assets \$ 4,735,645

Liabilities

Accounts payable	\$ 189,683
Due to Jefferson County Board of Education	249,333
Due to student groups	<u>4,296,629</u>

Total Liabilities \$ 4,735,645

See Notes to Combined
Statement of Fiduciary Net Assets

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

June 30, 2012

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-one 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 assets 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 assets was prepared in accordance with GASB No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and related standards.

The Activity Funds are fiduciary/agency funds of the Board. For financial purposes, the accounting treatment applied to a fund is determined by its measurement focus. All fiduciary/agency funds are accounted for by using an economic resources measurement focus and the accrual basis of accounting.

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

Use of Estimates--The preparation of the combined statement of fiduciary net assets 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 the combined statement of fiduciary net assets. 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 14, 2012, the date the financial statement was available to be issued.

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

June 30, 2012

Note B--Cash and Temporary Cash Investments

The Activity Funds have adopted GASB Statement No. 40, *Deposits and Investment Risk Disclosures*. GASB Statement No. 40 addresses custodial credit risk, interest rate risk, credit risk, and concentration of credit risk.

Statutes authorize the Activity Funds to invest in the following:

- (1) Obligations of the United States and of its agencies and instrumentalities, repurchase agreements, and specially approved AAA rated corporate bonds;
- (2) Bonds or certificates of indebtedness of the Commonwealth of Kentucky and of its agencies and municipalities;
- (3) Any savings and loan associations insured by an agency of the United States up to the amount insured;
- (4) Interest bearing deposits in national and state banks chartered in Kentucky and insured by an agency of the United States up to the amount so insured, and in larger amounts providing such bank shall pledge securities having a current quoted market value at least equal to any uninsured deposits.

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

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.

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 Assets--Continued

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

June 30, 2012

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

Temporary cash investment activity during the year ended June 30, 2012 is summarized as follows:

	Temporary Cash Investments July 1, 2011	Deposits	Withdrawals	Temporary Cash Investments June 30, 2012
Atherton High School	\$ 5,000			\$ 5,000
Ballard High School	49,108			49,108
Brown School	20,056		\$ 3	20,053
Buechel Metropolitan High School	10,012			10,012
Butler Traditional High School	95,000			95,000
Central High Magnet Career Academy	30,000		30,000	
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	80,670		670	80,000
Fern Creek Traditional High School	150,000		31,000	119,000
Iroquois High Magnet Career Academy	27,499	\$ 45		27,544
Jeffersontown High Magnet Career Academy	86,000			86,000
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	100,592		40,000	60,592
State Agency Schools	37,413			37,413
T.A.P.P. Program	15,001			15,001
Valley High Magnet Career Academy	30,000			30,000

Continued

Notes to Combined Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

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

	Temporary Cash Investments July 1, 2011	Deposits	Withdrawals	Temporary Cash Investments June 30, 2012
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Waggener Traditional High School	20,033		20,033	
Western Math Science Technology Magnet High School	10,000			10,000
Youth Performing Arts School	<u>62,301</u>			<u>62,301</u>
	<u>\$ 1,133,985</u>	<u>\$ 45</u>	<u>\$ 121,706</u>	<u>\$ 1,012,324</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 Assets

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

June 30, 2012

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
Assets			
Cash	\$ 3,529,424	\$ 247,020	\$ 244,048
Temporary cash investments	1,012,324	5,000	49,108
Accounts receivable	18,339	1,100	
Accrued interest receivable	351		6
Inventory	175,207	5,132	19,917
	<u>175,207</u>	<u>5,132</u>	<u>19,917</u>
Total Assets	<u>\$ 4,735,645</u>	<u>\$ 258,252</u>	<u>\$ 313,079</u>
Liabilities			
Accounts payable	\$ 189,683	\$ 8,883	\$ 68,806
Due to Jefferson County Board of Education	249,333		
Due to student groups	4,296,629	249,369	244,273
	<u>4,296,629</u>	<u>249,369</u>	<u>244,273</u>
Total Liabilities	<u>\$ 4,735,645</u>	<u>\$ 258,252</u>	<u>\$ 313,079</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Breckinridge Metropolitan High School	Brown School	Buechel Metropolitan High School
Assets			
Cash	\$ 16,596	\$ 58,194	\$ 6,022
Temporary cash investments		20,053	10,012
Accounts receivable		2,162	
Accrued interest receivable		1	
Inventory	6	2,262	19
	<u>6</u>	<u>2,262</u>	<u>19</u>
Total Assets	\$ 16,602	\$ 82,672	\$ 16,053
	<u><u>16,602</u></u>	<u><u>82,672</u></u>	<u><u>16,053</u></u>
Liabilities			
Accounts payable		\$ 1,925	\$ 18
Due to Jefferson County Board of Education			
Due to student groups	\$ 16,602	80,747	16,035
	<u>16,602</u>	<u>80,747</u>	<u>16,035</u>
Total Liabilities	\$ 16,602	\$ 82,672	\$ 16,053
	<u><u>16,602</u></u>	<u><u>82,672</u></u>	<u><u>16,053</u></u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Butler Traditional High School	Central High Magnet Career Academy	Churchill Park School
Assets			
Cash	\$ 326,655	\$ 147,443	\$ 54,724
Temporary cash investments	95,000		3,300
Accounts receivable			
Accrued interest receivable	5		1
Inventory	13,460	572	121
	<u>13,460</u>	<u>572</u>	<u>121</u>
Total Assets	<u>\$ 435,120</u>	<u>\$ 148,015</u>	<u>\$ 58,146</u>
Liabilities			
Accounts payable	\$ 3,714	\$ 6,858	\$ 65
Due to Jefferson County Board of Education			
Due to student groups	431,406	141,157	58,081
	<u>431,406</u>	<u>141,157</u>	<u>58,081</u>
Total Liabilities	<u>\$ 435,120</u>	<u>\$ 148,015</u>	<u>\$ 58,146</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Doss High Magnet Career Academy	DuPont Manual High School	Eastern High School
Assets			
Cash	\$ 66,753	\$ 265,702	\$ 334,533
Temporary cash investments		150,000	25,000
Accounts receivable		137	
Accrued interest receivable		64	4
Inventory	7,991	565	155
	<u>7,991</u>	<u>565</u>	<u>155</u>
Total Assets	<u>\$ 74,744</u>	<u>\$ 416,468</u>	<u>\$ 359,692</u>
Liabilities			
Accounts payable	\$ 210	\$ 154	\$ 2,498
Due to Jefferson County Board of Education			
Due to student groups	74,534	416,314	357,194
	<u>74,534</u>	<u>416,314</u>	<u>357,194</u>
Total Liabilities	<u>\$ 74,744</u>	<u>\$ 416,468</u>	<u>\$ 359,692</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Fairdale High Magnet Career Academy	Fern Creek Traditional High School	Iroquois High Magnet Career Academy
Assets			
Cash	\$ 91,282	\$ 50,697	\$ 15,699
Temporary cash investments	80,000	119,000	27,544
Accounts receivable	1,796		
Accrued interest receivable	8	20	8
Inventory	1,160	13,376	7,781
	<u>1,160</u>	<u>13,376</u>	<u>7,781</u>
Total Assets	<u>\$ 174,246</u>	<u>\$ 183,093</u>	<u>\$ 51,032</u>
Liabilities			
Accounts payable	\$ 4,802	\$ 3,767	\$ 14,792
Due to Jefferson County Board of Education			
Due to student groups	169,444	179,326	36,240
	<u>169,444</u>	<u>179,326</u>	<u>36,240</u>
Total Liabilities	<u>\$ 174,246</u>	<u>\$ 183,093</u>	<u>\$ 51,032</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Jefferson County High School	Phoenix School of Discovery	Jefferson- town High Magnet Career Academy
Assets			
Cash	\$ 680,651	\$ 12,558	\$ 15,543
Temporary cash investments			86,000
Accounts receivable		200	
Accrued interest receivable			28
Inventory	2,450		105
	<u>2,450</u>	<u> </u>	<u>105</u>
Total Assets	<u>\$ 683,101</u>	<u>\$ 12,758</u>	<u>\$ 101,676</u>
Liabilities			
Accounts payable	\$ 7,859	\$ 1,468	\$ 2,087
Due to Jefferson County Board of Education	170,295		
Due to student groups	504,947	11,290	99,589
	<u>504,947</u>	<u>11,290</u>	<u>99,589</u>
Total Liabilities	<u>\$ 683,101</u>	<u>\$ 12,758</u>	<u>\$ 101,676</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Liberty High School	Louisville Male Traditional High School	Moore Traditional School
Assets			
Cash	\$ 6,956	\$ 262,810	\$ 43,722
Temporary cash investments		97,000	
Accounts receivable	675		135
Accrued interest receivable		20	
Inventory	202	37,383	13,030
	<u>202</u>	<u>37,383</u>	<u>13,030</u>
Total Assets	<u>\$ 7,833</u>	<u>\$ 397,213</u>	<u>\$ 56,887</u>
Liabilities			
Accounts payable	\$ 331	\$ 2,543	\$ 4,122
Due to Jefferson County Board of Education			
Due to student groups	7,502	394,670	52,765
	<u>7,502</u>	<u>394,670</u>	<u>52,765</u>
Total Liabilities	<u>\$ 7,833</u>	<u>\$ 397,213</u>	<u>\$ 56,887</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Pleasure Ridge Park High Magnet Career Academy	Seneca High Magnet Career Academy	Shawnee High Magnet Career Academy
Assets			
Cash	\$ 4,454	\$ 28,636	\$ 45,578
Temporary cash investments	30,000	60,592	
Accounts receivable	8,750		155
Accrued interest receivable	124	33	
Inventory	14,165	2,968	3,709
	<u>14,165</u>	<u>2,968</u>	<u>3,709</u>
Total Assets	\$ 57,493	\$ 92,229	\$ 49,442
Liabilities			
Accounts payable	\$ 16,965	\$ 9,826	\$ 690
Due to Jefferson County Board of Education			
Due to student groups	40,528	82,403	48,752
	<u>40,528</u>	<u>82,403</u>	<u>48,752</u>
Total Liabilities	\$ 57,493	\$ 92,229	\$ 49,442

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Southern High Magnet Career Academy	State Agency Schools	T.A.P.P. Program
Assets			
Cash	\$ 90,501	\$ 53,200	\$ 84,127
Temporary cash investments		37,413	15,001
Accounts receivable	2,037	84	
Accrued interest receivable		5	3
Inventory	924		499
	<u>924</u>	<u> </u>	<u>499</u>
Total Assets	<u>\$ 93,462</u>	<u>\$ 90,702</u>	<u>\$ 99,630</u>
Liabilities			
Accounts payable	\$ 11,417	\$ 1,603	
Due to Jefferson County Board of Education	235		\$ 78,785
Due to student groups	81,810	89,099	20,845
	<u>81,810</u>	<u>89,099</u>	<u>20,845</u>
Total Liabilities	<u>\$ 93,462</u>	<u>\$ 90,702</u>	<u>\$ 99,630</u>

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Valley High Magnet Career Academy	Waggener Traditional High School	Western Math Science Technology Magnet High School
Assets			
Cash	\$ 61,044	\$ 68,156	\$ 31,213
Temporary cash investments	30,000		10,000
Accounts receivable		1,108	
Accrued interest receivable	17		
Inventory	15,276	7,376	1,434
	<u>106,337</u>	<u>76,640</u>	<u>42,647</u>
Total Assets	\$ 106,337	\$ 76,640	\$ 42,647
Liabilities			
Accounts payable	\$ 1,580	\$ 4,366	\$ 8,334
Due to Jefferson County Board of Education			
Due to student groups	104,757	72,274	34,313
	<u>106,337</u>	<u>76,640</u>	<u>42,647</u>
Total Liabilities	\$ 106,337	\$ 76,640	\$ 42,647

Continued

Combining Statement of Fiduciary Net Assets--Continued

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

June 30, 2012

	Youth Performing Arts School
Assets	
Cash	\$ 114,907
Temporary cash investments	62,301
Accounts receivable	
Accrued interest receivable	4
Inventory	<u>3,169</u>
Total Assets	<u><u>\$ 180,381</u></u>
Liabilities	
Accounts payable	\$
Due to Jefferson County Board of Education	18
Due to student groups	<u>180,363</u>
Total Liabilities	<u><u>\$ 180,381</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, 2012

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Ahrens Educational Resource Center	\$ 94,351	\$ 11,942	\$ 106,293	
Atherton High School	282,032	478,568	513,580	\$ 247,020
Ballard High School	187,015	934,208	877,175	244,048
Breckinridge Metropolitan High School	21,334	8,413	13,151	16,596
Brown School	43,612	340,422	325,840	58,194
Buechel Metropolitan High School	7,962	12,485	14,425	6,022
Butler Traditional High School	286,574	1,020,129	980,048	326,655
Central High Magnet Career Academy	82,158	579,644	514,359	147,443
Churchill Park School	45,454	33,587	24,317	54,724
Doss High Magnet Career Academy	38,778	316,087	288,112	66,753
DuPont Manual High School	225,550	1,200,997	1,160,845	265,702
Eastern High School	303,902	854,246	823,615	334,533
Fairdale High Magnet Career Academy	111,919	417,504	438,141	91,282
Fern Creek Traditional High School	14,016	573,149	536,468	50,697
Iroquois High Magnet Career Academy	24,777	207,625	216,703	15,699
Jefferson County High School	832,436	993,080	1,144,865	680,651
Phoenix School of Discovery	16,075	20,349	23,866	12,558

Continued

Combining Statement of Cash Receipts and Disbursements--Continued

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

Year Ended June 30, 2012

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Jeffersontown High Magnet Career Academy	45,763	349,935	380,155	15,543
Liberty High School	19,275	33,533	45,852	6,956
Louisville Male Traditional School	255,439	1,200,245	1,192,874	262,810
Moore Traditional School	67,680	386,806	410,764	43,722
Pleasure Ridge Park High Magnet Career Academy	90,371	776,470	862,387	4,454
Seneca High Magnet Career Academy	87,673	434,407	493,444	28,636
Shawnee High Magnet Career Academy	32,304	165,267	151,993	45,578
Southern High Magnet Career Academy	83,469	413,090	406,058	90,501
State Agency Schools	50,368	68,611	65,779	53,200
T.A.P.P. Program	84,560	809,530	809,963	84,127
Valley High Magnet Career Academy	72,945	209,346	221,247	61,044
Waggener Traditional High School	103,658	240,417	275,919	68,156
Western Math Science Technology Magnet High School	51,742	120,385	140,914	31,213
Youth Performing Arts School	130,493	329,545	345,131	114,907
Total	<u>\$ 3,793,685</u>	<u>\$ 13,540,022</u>	<u>\$ 13,804,283</u>	<u>\$ 3,529,424</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, 2012

Ahrens Educational Resource Center

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Equipment Replacement	\$ 1,000		\$ 1,000	\$
Fee at risk-students	2,212	\$ 1,308	3,520	
GED graduation	200		200	
General fund	46,476	97,632	144,108	
Interest-checking	84		84	
Professional Development	77		77	
Student Incentives	405		405	
Vending Commission	493		493	
Vending machine - snacks	14,274	6,006	20,280	
Vending machine - drinks	28,652	5,000	33,652	
Work transition program	478		478	
Subtotal	94,351	109,946	204,297	
Interfund transfers		(98,004)	(98,004)	
Total	<u>\$ 94,351</u>	<u>\$ 11,942</u>	<u>\$ 106,293</u>	<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, 2012

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Adult revenue acct.	\$ 3,315	\$ 2,142	\$ 5,457	
Academic Competition		441	441	
Activity Supplement	6,678	16,552	11,359	\$ 11,871
Adult snack revenue		387		387
Agendas - Lost	75	110	75	110
APHG	3,557		3,208	349
AP Testing	38,030	35,038	57,363	15,705
Art club	97			97
Art Department	64	3,785	332	3,517
Athletic-depart	1,955		1,325	630
Athletic-insurance	600	6,979	7,094	485
Athletic Program		5,328	5,328	
Athletic Field Fund	5,564			5,564
Athletic Startup		500	500	
Athletic ticket sales	11,700	50,560	54,391	7,869
Athletic Tournaments	20	3,522	3,524	18
Band-Mcclave	16,619	22,533	26,287	12,865
Beta	510	540	540	510
Bookstore Change		150	150	
Business department	6,436	4,785	3,853	7,368
Calculator/usage fees	70	530		600
CD interest	2,276	14		2,290
Change Fund		1,717	1,717	
Charity - D Penner		1,025	1,025	
Chess team	696	1,094	765	1,025
Chinese club	2			2
Choir Travel	1,350	14,488	15,290	548
Chorus-Tate	2,023	6,856	7,699	1,180
Class of 61-Scholarship		2,000	1,000	1,000
Senior Class	8,620	37,787	40,986	5,421

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Junior Class	3,852	11,097	9,271	5,678
Sophomore Class	540	1,754	1,327	967
Concession-sports	9,057	16,186	13,148	12,095
Counselor fund	961	735	185	1,511
Christine Jansing Award		1,000		1,000
Debate Team		60		60
Dollars for scholars	896	690	850	736
Drama	4,034	16,149	13,667	6,516
Drew Wilson Scholarship	3	1,000		1,003
ECE - Dotter	147	1,212	1,220	139
ECE - Oberhausen	97	129		226
EMCA	111	711	256	566
English department	6,119	120	6,239	
ESL-Wade	389	27	313	103
FBLA	1,070	8,138	8,985	223
FCA	93			93
Fee Waiver		20,285	20,285	
Foreign language dept.	3,516	4,683	7,969	230
French Club	236	1,340	1,195	381
Freshman Class	442	270	442	270
General	41,581	5,796	19,168	28,209
German club	251		28	223
Gregory Excel Award	1,000			1,000
Hardy's English		462	310	152
Health/Satori	20	1,620	1,620	20
Holocaust/Penner	643	19,514	19,477	680
Humanities dept	2,187		312	1,875
IBM tandy-mechentn	2,976			2,976
IB Testing		17,652	17,652	
Japanese Club	589	811	917	483

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Library dept	314	204	344	174
London: Perry	142			142
Marine Biology Bennett	701	3,832	3,470	1,063
Math Dept.	2,146	450	2,596	
Men of Quality	56		50	6
MTRP	1,590	1,548	1,902	1,236
MTRP Scholarships	248		137	111
NHS	1,298	330	632	996
Newspaper		1,969	1,969	
Non-Carb Pepsi	9,240	3,363	2,685	9,918
Now interest account	11	87		98
Orchestra-Dougherty	346	5,108	4,904	550
Parking fees	510	2,495	509	2,496
PTA Scholarship		500		500
Pepsi: teachers	5,048	5,620	4,230	6,438
Petty cash		100	100	
Photography	792	2,364	3,156	
Piano - Tate	686	700	702	684
Ping Pong Club	80	472	552	
Principal's Adult Account		550	170	380
Principal Fund	1,123		1,123	
PSAT	492	1,709	1,610	591
Rebel Alliance		1,299	1,299	
Registration fees	6,131	102,759	102,193	6,697
River city player	875		235	640
School store	5,690	9,059	9,188	5,561
Science - Department		8,491	5,950	2,541
Science-Eskridge	580		580	
Science-Uhl	1,053		1,053	
Science-Forster-Terrell	1,140		1,140	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Science-Garrett	31		31	
Science-Gregory	105	1,887	1,992	
Science-Brutscher	570		570	
Social Club	182	881	846	217
Spanish Club	1,351	136	673	814
Spanish Honor Society	277			277
Special Collection		6,673	503	6,170
Sports - Archery		4,341	4,092	249
Sports-Baseball	9,038	15,196	16,923	7,311
Sports-basket	839	3,866	3,690	1,015
Sports-girls basketball	2,159	1,070	1,887	1,342
Sports-cheerleading	214	2,353	2,174	393
Sports-cross country	1,021	765	1,159	627
Sports-cross country girls	745	637	606	776
Sports-dance team	1,774	7,494	5,690	3,578
Sports-field hockey	216	3,400	2,238	1,378
Sports-football	2,326	13,702	13,384	2,644
Sports-golf	33	580	490	123
Sports-golf girls	283			283
Sports-soccer	2,564	4,356	4,357	2,563
Sports-soccer boys	562	1,813	2,375	
Sports-softball	1,448	3,977	5,258	167
Sports-swimming boys	2,480	1,663	1,736	2,407
Sports-tennis boys	82		47	35
Sports-tennis girls	62			62
Sports-track	611	1,446	1,720	337
Sports-volleyball	712	9,792	9,031	1,473
Sports-wrestling	256	1,856	842	1,270
Steve Lin Choral School	2,036		680	1,356
Student Activities	11,738	11,758	12,942	10,554

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Student services	1,161	170	300	1,031
Textbooks		2,911	148	2,763
Theatre Arts Equipment		1,500	1,470	30
Vaudeville		4,387	4,387	
Yearbook	6,680	29,085	26,898	8,867
Y Club	130	480	337	273
Youth Service Center		603	603	
Class of 1982	3,987			3,987
Subtotal	287,032	642,091	677,103	252,020
Interfund transfers		(163,523)	(163,523)	
Certificate of deposit	(5,000)			(5,000)
Total	<u>\$ 282,032</u>	<u>\$ 478,568</u>	<u>\$ 513,580</u>	<u>\$ 247,020</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, 2012

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Academics	\$ 203	\$ 4,431	\$ 4,574	\$ 60
Administration	1,336	316,809	317,972	173
Advm lance		14,512	10,026	4,486
Advm Pepsi	1,611	53,389	49,407	5,593
Astronomy Club	48			48
African exchange	14			14
Alumni	1,575			1,575
AP Testing		100,091	43,796	56,295
Art-W Waltman	2,927	11,264	11,451	2,740
Art Smith	7			7
Art-Whitehouse	40	13,492	13,492	40
At Risk		34,991	32,559	2,432
Athletics	3,898	202,626	206,341	183
Athletic Buses	330		330	
Athletic insurance	131	22,165	18,256	4,040
Athletic Spirit Cards		390	390	
Auction			(112)	112
Auditorium	2,080	2,672	4,474	278
AV	1	6,764	4,355	2,410
Bach		31,398	29,546	1,852
Ballard Band Boosters	615		492	123
Ballard basketball c	1,469	7,630	8,813	286
Ballard boys bb		11,476	6,127	5,349
Ballard girls bb	2	708	626	84
Ballard memorial	465			465
Ballard Soccer Booster	42	115		157
Beecher Terrace	647		176	471
Beta	1,038	2,381	3,028	391
Bookstore	2,492	32,841	29,195	6,138
Boys baseball	1,239	5,603	3,390	3,452

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Boys golf team	37	4,928	4,965	
Boys soccer	1,745	10,416	9,695	2,466
Boys Tennis	3,721	10,876	10,846	3,751
Boys track	1,513			1,513
Business computer	2	12,704	12,702	4
Change fund		1,500	1,500	
Cheerleaders	517	17,225	13,534	4,208
Chemistry club	867	8,878	9,006	739
Chess Team	302			302
Chicago Trip	635			635
Choir	16	176	176	16
Class of 2011	8,972		8,972	
Class of 2015		14,380	1,675	12,705
Class of 2012	28,308	35,529	42,666	21,171
Class of 2013	21,267	12,820	7,291	26,796
Class of 2014	11,991	10,925	271	22,645
Class of 2010	1		1	
First Ballard Reserve	5,263	842	3,250	2,855
Crusade for Children		274	274	
Dance Maroon	8,843	11,977	9,762	11,058
Dance team	4,979	16,812	17,513	4,278
Debate	421			421
Donations	259	655	775	139
Drama	2,584	16,593	17,572	1,605
Drama/Scotland	100	150	250	
Ece-Cbe	99	1,258	1,357	
English department	3	9,172	9,175	
Environmental club	586			586
Faculty fund	77	100	89	88
FBLA	229	531	743	17

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
FMD Basketball	173	135	300	8
Field hockey	14,032	1,715	10,739	5,008
Fine arts	605	3,542	3,527	620
Foreign exchange	3,270	8,561	7,173	4,658
Foreign Language	1,699	1,005	2,016	688
French club	547	1,623	1,694	476
Girls Cross Country	693	2,046	2,112	627
Girls golf	52			52
Girls softball	120	1,843	1,843	120
Girls track	285		239	46
Golf Scramble	287	348		635
Health	1,221	1,000	1,770	451
High School Principal		8,178	8,178	
Humanities	75			75
Interest & cds	38	304		342
Japanese club	7,245	8,605	13,391	2,459
Jostens	656			656
Land Rover Soccer	300	300		600
Latin club	738			738
Lift A Thon Football	250			250
Barc	1,341	225	240	1,326
MU Alpha Theta	1,066	750	446	1,370
Madrigals		5,907	3,907	2,000
Marquee	16,700		16,700	
Math - Bean	573			573
Math	1,954	6,729	8,516	167
Mega Media Sum Camp		445		445
MTRP	73		10	63
National Art Honor Soc	1,107	10		1,117
Newspaper		5,196	5,196	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
NHS	1,207	1,065	1,897	375
Orchestra	644	8,115	7,845	914
Physics club	49			49
Ping Pong Club	302			302
Project Graduation	15	494		509
Technology Ed	77			77
PSAT	4,773	6,425	3,870	7,328
Psychology	38			38
Riggs	524	300	811	13
Science fees		20,312	20,118	194
Science Olympiad Club	550			550
Social Studies	78			78
Social Studies	68	4,155	4,223	
Ski Club	2,706	5,090	4,237	3,559
Spanish club	1,035	1,963	2,998	
Spanish Honor	134			134
Star Fund Arts Bldg	286	200	205	281
Step Team	560			560
Student Council	26	285	311	
Student technology	745			745
Summer school	37,801	26,400	39,462	24,739
Super Smash Club	13	60		73
Swimming	1,137	2,931	2,574	1,494
Trash, Howard	20			20
United Basketball League		5,985	4,657	1,328
Volleyball	2,318	5,209	6,069	1,458
Web Design	145			145
World Language		1,500	1,086	414
Yearbook	225	30,046	25,314	4,957
Subtotal	236,123	1,253,471	1,196,438	293,156

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Interfund transfers		(319,263)	(319,263)	
Certificate of deposit	(49,108)			(49,108)
Total	<u>\$ 187,015</u>	<u>\$ 934,208</u>	<u>\$ 877,175</u>	<u>\$ 244,048</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, 2012

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
At risk	\$ 10,452	\$ 4,068	\$ 13,667	\$ 853
Faculty/Staff Activities	182	800	936	46
Bank Charges		57	57	
Fred Wiche award	792		640	152
Fund for the Arts	833			833
General fund	8,476	2,907	4,400	6,983
In and Out		301	301	
Interest-account	152	58	208	2
Pepsi	447	1,429	1,057	819
Student Activities		11,265	4,357	6,908
Subtotal	21,334	20,885	25,623	16,596
Interfund transfers		(12,472)	(12,472)	
Total	<u>\$ 21,334</u>	<u>\$ 8,413</u>	<u>\$ 13,151</u>	<u>\$ 16,596</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, 2012

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
3rd Grade	\$ 990	\$ 3,157	\$ 3,436	\$ 711
4-5 Team	2,080	27,980	28,833	1,227
5-6 team			(35)	35
5th Grade Trip		315		315
6th Grade	774	9,831	10,141	464
7-8 team	1,844	7,464	7,059	2,249
7-8 team trip		33,626	32,824	802
7-8 team science cam	263		263	
AP Biology	30	2,824	2,018	836
AP Test	70	5,422	5,439	53
Adv. math	30	1,071	700	401
Art- elementary	707	1,145	1,729	123
Art- high	2,664	3,635	6,139	160
At risk fees	865	11,113	581	11,397
Athletic insurance	16	3,425	3,386	55
Athletics	863	20,782	20,133	1,512
Athletic Tournament		90		90
Backner	408	2,176	2,420	164
Balfour	82	81	163	
Band	6,399	19,222	25,534	87
Basketball-boys	1,872	2,302	2,935	1,239
Basketball-girls	201	2,141	2,087	255
Basketball-boys midd	549	2,792	3,191	150
Basketball-girls middle	154	1,430	1,455	129
Beta club	178	430	480	128
Box Tops for Education	107			107
Bowling		830	562	268
Change fund		380	380	
Cheerleaders-high	713	3,210	3,549	374
Cheerleaders-middle	155			155

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Chemistry	454	1,340	1,302	492
Chorus		19,487	19,237	250
Computer		5,675	5,570	105
Concessions	1,157	17,187	9,492	8,852
Corey Stauble Grant	498		131	367
Courtesy fund	316	850	1,166	
Dance Team	130	702	816	16
District Activity Supp	7,524	5,484	9,739	3,269
Debate Team	11	918	799	130
Doyle	392	2,879	3,260	11
Drama		1,490	546	944
ECE	185	55	240	
Elementary Basketball	327	254	581	
English- Jones	27			27
English- juniors	80			80
French	286			286
General	4		4	
Golf	456		116	340
Humanities	150			150
High School Student Fees	2,872	3,410	1,478	4,804
In and Out		66	66	
Innsbrook	213			213
Interest income	16	114	3	127
Jazz Band	10			10
Jennifer		1,497	520	977
Jetter	2,020	2,001	2,464	1,557
Class of 2011	466	359	825	
Justin	1,491	848	2,339	
Ladies of Zeal	170		3	167
Library	1,866	5,603	5,829	1,640

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Lockers	251	25	251	25
Lois Natkin Scholarship	3,000			3,000
Lost textbook	1,975	1,452	579	2,848
Market day	1,600	648	1,984	264
National Honor Society	304			304
Newspaper		3,152	2,435	717
Orchestra	579	25,742	23,806	2,515
Past Due Obligations		424		424
Pep Club	1,387	2,009	1,659	1,737
Photography	147	1,088	1,100	135
Schrenger	722	1,492	1,930	284
Senior Travel		16,804	16,803	1
Silent Auction	1		1	
Soccer-High	773	890	1,417	246
Soccer-Middle	969		875	94
Spirit Wear	548	7,082	3,104	4,526
Spiritwear Adult	30			30
Class of 2012	1,218	8,068	8,584	702
Class of 2013		2,152	1,175	977
Class of 2014	115			115
Class of 2015		1,423	1,423	
Spanish	222		222	
Student Metro United Way		1,660	1,660	
Susan K	491	1,157	1,155	493
Swim Team	1,236	1,707	2,159	784
Technology	250	3,155	3,060	345
Target		1,462	1,156	306
Travel Club	27	2,536	2,541	22
Tournament Dist 23		999	250	749
Track		802	727	75

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Brown School

Name of Activity	Cash Balance July 1, 2011	Receipts	Disbursements	Cash Balance June 30, 2012
Vending-ath. Pepsi	462	1,553	818	1,197
Volleyball-High	1,894	2,291	3,557	628
Volleyball-middle	1,305	3,686	3,367	1,624
West Lou Elem B		18,614	14,751	3,863
YMCA	500	500	148	852
Yearbook	527	6,194	6,656	65
Subtotal	63,668	355,860	341,281	78,247
Interfund transfers		(15,441)	(15,441)	
Certificate of deposit	(20,056)	3		(20,053)
Total	\$ 43,612	\$ 340,422	\$ 325,840	\$ 58,194

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, 2012

Buechel Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative	\$ 2,647	\$ 13,923	\$ 6,293	\$ 10,277
Art		450	450	
Donations for Student	69			69
Donations	1,376		1,376	
Excel Award - Mattingly		1,000	1,000	
Fund for the Arts FT		62	62	
F.H.A. home economics	2,211	1,372	3,583	
Garden Grant	338		338	
Interest CD		20		20
Interest - NOW account	17	10	24	3
Juice, Dole	769		769	
Nutrition service snacks	2,688		2,688	
Pepsi Cans	1,079		1,079	
Pepsi 20 oz Drinks	3,872	2,250	5,043	1,079
Small Juice/Dole	17		17	
Student fieldtrips	1,924	3,608	2,462	3,070
Student incentives	228	2,020	732	1,516
WalMart Grant	738		738	
Woodworking	1	546	547	
Subtotal	17,974	25,261	27,201	16,034
Interfund transfers		(12,776)	(12,776)	
Certificate of deposit	(10,012)			(10,012)
Total	<u>\$ 7,962</u>	<u>\$ 12,485</u>	<u>\$ 14,425</u>	<u>\$ 6,022</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, 2012

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Academics	\$ 17,633	\$ 37,864	\$ 24,197	\$ 31,300
Administrative	8,370	1,587	5,905	4,052
Adult	7,016	9,151	10,191	5,976
Annual	48,016	59,162	45,589	61,589
Archery	3,255	5,731	3,270	5,716
Art	1,357	9,119	8,862	1,614
At risk students		24,840	24,840	
Athletics	20,335	87,444	75,975	31,804
Bloss Stadium	11,490	20,815	16,527	15,778
Bowling Team	165	2,416	2,581	
Baseball	4,905	67,894	58,887	13,912
Basketball-boys	4,962	37,908	38,741	4,129
Basketball-girls	4,865	44,389	48,584	670
Bear Bodies	288	19		307
Beta club	2,322	8,375	8,675	2,022
Change fund		900	900	
Cheerleaders	12,136	54,170	60,972	5,334
Chess		44	44	
Computer club	847	359	116	1,090
Cross country-boys	1,431	8,631	8,446	1,616
Cross country-girls	1,191	5,828	6,194	825
Dance Team	4,397	4,667	8,474	590
Drama	7,361	3,954	3,556	7,759
F.B.L.A.	2,888	12,651	12,146	3,393
FCA	629	1,088	909	808
Fees	9,173	99,838	95,934	13,077
Field Hockey	3,634	7,421	7,949	3,106
Field trip	2,090	13,782	13,673	2,199
Football		115,476	115,401	75
French club	45			45

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Golf - boys	246	4,514	4,636	124
Golf - girls	74	340	379	35
Gospel Choir	1,561	3,850	5,411	
Gray's	27,677	72,159	46,950	52,886
Hatfield Gym		5,099		5,099
Humanities	3,805	6,940	4,871	5,874
In & Out		19,116	19,116	
Interest		352	352	
Journalism	4,211			4,211
JROTC	4,200	36,195	40,395	
Lockers	218			218
Marquee	8,336		1,771	6,565
Media center	2,311	1,762	2,757	1,316
Music	3,999	1,768	5,123	644
National Honor Society	3,061	12,585	12,283	3,363
Orchestra	347	588	881	54
Pep club	485	590	205	870
Pepsi		55,448	55,448	
Physical education	906		232	674
Reimbursement		1,708	1,708	
Salesroom	3,899	15		3,914
Scholarship	7,374	450	1,500	6,324
Science	627	8,184	8,230	581
Senior Athletic Awards	3,500	2,400	2,400	3,500
Senors 2013	19,404	26,512	19,248	26,668
Seniors 2012	22,396	65,163	87,559	
Seniors 2014	8,727	8,508	2,015	15,220
Seniors 2015		9,725	392	9,333
Soccer boys	259	24,994	21,264	3,989
Soccer girls		14,641	14,641	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Softball		23,321	22,247	1,074
Spanish	7			7
Stamps/Reimbursement	501	390	447	444
State textbooks	7,662	4,346	7,747	4,261
Step Team	1,096			1,096
Student activities	7,998	13,292	14,409	6,881
Student council	1,374		715	659
Student purchases	39,243	30,685	46,164	23,764
Swim Team	575	5,242	5,018	799
Tennis-boys	68	2,063	2,131	
Tennis-girls	1,385	1,842	2,419	808
Testing	7,652	13,346	14,350	6,648
Track-boys	201	6,617	6,300	518
Weight Room	2,002		335	1,667
Track-girls	1,966	4,345	3,530	2,781
Vending		3,018	3,018	
Volleyball	1,420	10,198	11,618	
Subtotal	381,574	1,247,834	1,207,753	421,655
Interfund transfers		(227,705)	(227,705)	
Certificate of deposit	(95,000)			(95,000)
Total	<u>\$ 286,574</u>	<u>\$ 1,020,129</u>	<u>\$ 980,048</u>	<u>\$ 326,655</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, 2012

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Art	\$ 374	\$ 855	\$ 1,092	\$ 137
AP Calculus Grad Cords	17			17
At risk students	310	32,369	32,529	150
Athletics	344	91,172	91,458	58
Athletic maintenance	420	459	879	
Athletic change fund		2,600	2,600	
Athletic programs	435		435	
Athletic Hall of Fame	76			76
Athletic insurance	400	5,935	6,315	20
Athletic Trainer	1,242	2,195	3,411	26
Band		15,291	15,051	240
Band Uniforms	1	6,735	6,736	
Banking Business	4,456	139	811	3,784
Baseball	54	6,757	6,220	591
Basketball-boys	54	826	859	21
Basketball-girls	271	8,297	8,568	
Biology	19			19
Buckle Up Kids	858			858
CHS CH		1,510	1,366	144
CHS Cheerleaders	1,990	20,118	19,639	2,469
Capital Improvements	1,583			1,583
Championship Rings		31,479	30,004	1,475
Class of 2011	5,705	621	6,326	
Class of 2012	9,127	52,229	51,325	10,031
Class of 2013	3,915	25,858	11,642	18,131
Class of 2014	1,525	2,310	15	3,820
Class of 2015		1,871	73	1,798
Clubs:				
Beta	12	1,144	718	438
F.B.L.A.	30	306	336	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Clubs:				
French	15	52	10	57
National Honor Society	98	265	285	78
Spanish	19	1,090	255	854
Satellite class	663	1,691	2,151	203
Concessions	516	36,081	36,331	266
Courtesy Comm	533	5,402	3,852	2,083
Counselor's office	1,411	2,624	2,090	1,945
Debate Team	468			468
DECA	321	1,778	1,707	392
Dental science	1,824	2,242	1,938	2,128
Distinguished Alumni	3,433	3,000	5,792	641
District Activity Supp		19,842	19,842	
Drama	19		19	
English department fees	1,745	4,329	3,881	2,193
Engraved Bricks	947	1,355	368	1,934
Faculty soft drinks	3,922	4,413	7,164	1,171
FDC	4,242	5,714	5,108	4,848
Flag Team	968	3,644	2,632	1,980
Football		24,022	23,430	592
Forensic Science	794	440	158	1,076
French One-FLP	552	1,170	918	804
French 2	723	1,070	231	1,562
General	1,763	13,465	11,419	3,809
Heart to Heart Schol		115		115
H.O.S.A.	268	21,587	19,229	2,626
Humanities Class		355	322	33
Improvement Donations		318		318
In/Out	320	7,743	7,303	760
Interest	461	435	461	435

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Invitational track	2,366	7,443	8,210	1,599
Jr. Red Cross	182			182
Law & Government	326		238	88
Library	156	902	838	220
MTRP	10	626	148	488
Math	140	135	185	90
NonCarbonated Drinks	337	9,463	8,923	877
Nutritional Snacks	473	8,855	8,425	903
N.J.R.O.T.C.	6,513	8,591	10,638	4,466
Orchestra	4	1,237	1,090	151
Other Ticket Sales		3,680	3,680	
Papa Johns Change Fund		50	50	
Papa Johns Pizza	5,344	6,372	9,817	1,899
Papa Johns Scholarship	100	8,800	4,225	4,675
Parking	128	160	99	189
Photography	3			3
Peake diagnostic	139	6,585	4,742	1,982
Pep Club		560	560	
Poetry Slam		50		50
Pre Nursing	922	1,423	1,679	666
Renaissance Fund	263			263
Scholarship Donations	1,750	2,500	1,750	2,500
Science department	3,713	9,199	10,420	2,492
Science Olympiad	7			7
Snack machine	45	126	126	45
Soccer	212	1,795	1,418	589
Social Studies	17	3,422	3,422	17
Softball	59	390	390	59
Spanish	520	1,430	1,061	889
Spanish Honor Society		283		283

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Spaulding nursing	254	1,661	656	1,259
Step team	511	4,416	4,528	399
Stingettes Dance Team	321	2,374	2,562	133
Student Activity	4,239	12,148	10,069	6,318
SuperAmerica scholarship	272	4,700	1,584	3,388
SuperAmerica	7,901	6,390	10,939	3,352
SuperAmerica Change		150	150	
SuperAmerica Business		504	348	156
Textbook	2,622	6,417	4,425	4,614
Theatre Expenses	150	196		346
Therapeutic pharmacy	162		76	86
Boys/Girls Track	146	6,130	4,785	1,491
Track Repair Fund		300		300
Unit Support NJROTC	696		100	596
Vet sciences	1,039	2,846	1,909	1,976
Volleyball	158	8,101	5,985	2,274
Wrestling	4,133	21,436	18,655	6,914
Yellow Jacket Fund	3,690	5,663	2,379	6,974
Yearbook	2,892	9,314	10,268	1,938
Subtotal	112,158	652,141	616,856	147,443
Interfund transfers		(102,497)	(102,497)	
Certificate of deposit	(30,000)	30,000		
Total	<u>\$ 82,158</u>	<u>\$ 579,644</u>	<u>\$ 514,359</u>	<u>\$ 147,443</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, 2012

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Art	\$ 209		\$ 130	\$ 79
At risk fees	1,026	\$ 1,695	919	1,802
Calhoun	12		12	
Carlson (Minton, April)	256	1,196	1,431	21
Clark		392	369	23
Computer Lab	438		149	289
Cobb	50	1,206	1,256	
East Jefferson Snacks	38	2,539	2,379	198
Don Fightmaster	404		404	
Early Childhood	162		129	33
Evie Gill Memorial fund	133		133	
Extra meals	20		20	
Field trips	103	1,375	1,445	33
Gamble	3			3
General	3,140	7,877	3,886	7,131
Graduation	26	794	820	
Harlow (Henderson)	586		586	
In & out	15	2,687	2,702	
Interest on account	3,728	11		3,739
Interest on CD	9,441	12	500	8,953
Johnson		695	410	285
Kosair Grant		3,000		3,000
Kustes		659	436	223
Lay		489	292	197
Nalley/Sowers	1,644	204	561	1,287
Playground Grant	19,028			19,028
Shipman (Martin)	342		342	
Megan Knabel Memorial		2,670	222	2,448
Merifield	1	44	45	
Moss	1,127		532	595

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Music Grant	496		294	202
OWE	686	213	267	632
Paul	414	252	572	94
Pepsi	109	2,554	2,377	286
Physical education	22		22	
Pins	285		285	
Poncheri	546	701	184	1,063
Practical Living	93			93
Prom	627	286	651	262
Radatz		361	261	100
Ramsey	180	1,996	1,426	750
Remer	221		221	
Scouts	350		350	
Smith		724	295	429
Sons	303	25		328
Sowers	56		56	
Ski Trip for Special	961	1,069	791	1,239
Staff activities	17	3,492	2,437	1,072
Student activities	1,402	1,437	929	1,910
Willis		983	786	197
Woods, Patsy	12		12	
T-shirts	42		42	
Subtotal	48,754	41,638	32,368	58,024
Interfund transfers		(8,051)	(8,051)	
Certificate of deposit	(3,300)			(3,300)
Total	<u>\$ 45,454</u>	<u>\$ 33,587</u>	<u>\$ 24,317</u>	<u>\$ 54,724</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, 2012

Doss High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
ACI-Dragon Pride Booster	\$ 7,205	\$ 33,753	\$ 28,771	\$ 12,187
Academic Competition		544	544	
Accounting/Business		400	208	192
ACT/AP Test Prep	609	1,748	1,930	427
Adv Comp Apps		1,040	1,040	
Anatomy		755	755	
Yearbook/Annuals	1,828	1,445	3,273	
Yearbook 2011		7,989	4,433	3,556
Art		1,350	1,350	
Athletic Concessions		34,279	34,279	
Athletic - miscellaneous	80	64,474	64,275	279
Band	128	26,495	25,758	865
Baseball - misc.	782	13,022	7,664	6,140
Boys Basketball		4,574	4,574	
Beta club	281		281	
Bookstore	136	26,339	24,892	1,583
Bowling		240		240
Boys basketball-misc.		7,750	4,968	2,782
Change Fund		600	600	
Charitable Contributions		255	225	30
Cheerleaders misc		18,526	18,526	
Choir	1,103	900	1,964	39
Class of 2011	10,075	864	10,939	
Class of 2013	1,803	6,096	5,487	2,412
Class of 2015		775	227	548
Class of 2012	3,800	21,482	19,756	5,526
Class of 2014	740	1,515		2,255
Coffee Cart	260	2,003	499	1,764
Cooking Club		15	15	
Counselors office	184	1,235	635	784

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Doss High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Dance Team		400	400	
Dist Activity Supplement		19,449	19,449	
ECE Dept	423		70	353
Faculty - staff acct.		8,690	8,477	213
Faculty Vend-Cstdl	303	1,762	1,941	124
FBLA-Business Misc		822	810	12
Fee waivers		23,400	23,400	
Field Trip		643	643	
Football - Misc	131	21,169	21,300	
General activities	1,018	6,392	7,127	283
G Basketball-misc		1,094	919	175
Guitar		240	240	
Harry Potter Club	93			93
In-Out acct.	257	3,102	3,359	
Insurance		4,190	4,140	50
Interest income	2	20	21	1
Key Club	291	883	791	383
Ladies of Leadership		578	578	
Literacy	105	238	343	
Lost textbooks		40	40	
Media center account	773	541	1,179	135
Men of Quality		294	294	
Metro United Way	12	42	54	
National Honor Society	91	914	523	482
National Technology	45			45
Newspaper		1,090	1,090	
Orchestra		712	451	261
PE Dept		8,120	8,120	
Percussion		360	180	180
Piano		560	280	280

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Doss High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Press Box Fund		10,632		10,632
Regis Fees		17,251	17,251	
Shelley Durbin Schol		500	500	
Softball - Misc	283	6,592	6,551	324
Sports Medicine	886	2,395	2,320	961
Student council	340		340	
Student ID		1,155	314	841
Student Recognition	1,506	14,413	8,190	7,729
Student Senate		100	100	
Student Services	35	64	21	78
Swimming misc		1,064	1,064	
Theater Arts		3,615	3,087	528
Tournaments-Reg/Dist E		4,398	4,338	60
Vending Non-carb	245	2,294	1,768	771
Volleyball misc		2,442	2,379	63
Wrestling Misc	2,925	5,972	8,810	87
Youth Service Cntr.		205	205	
Subtotal	38,778	459,300	431,325	66,753
Interfund transfers		(143,213)	(143,213)	
Total	<u>\$ 38,778</u>	<u>\$ 316,087</u>	<u>\$ 288,112</u>	<u>\$ 66,753</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, 2012

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Academic team	\$ 1,947	\$ 6,888	\$ 7,769	\$ 1,066
Action for Africa	260	1,562	1,265	557
Administration	10,891	17,635	15,686	12,840
AP Testing	42,581	167,570	162,118	48,033
Art	2,669	7,081	6,804	2,946
Art at the Beach	13,662	27,955	35,144	6,473
Art Alford		4,680	4,680	
Art-Sidebottom		4,635	4,635	
Art-Curtis		5,484	5,484	
Art-Deweese		6,165	6,165	
Art-NYC Trip	720			720
Art-Tallent		4,739	4,639	100
Athletics	11,929	309,323	313,152	8,100
Athletic change fund		3,000	3,000	
Athletic Bottles Student		8,926	8,926	
At risk students	6,019	17,724	22,491	1,252
Bad-Minton		40		40
Beta club	2,475	4,170	1,920	4,725
Bookstore		110	110	
Bookstore - change fund		150	150	
Bowling Club	163		63	100
Business education	874	13,743	12,005	2,612
Change - other		3,000	3,000	
Chess Club	207	100	110	197
Class of 2012	36,669	43,977	66,351	14,295
Class of 2013	20,251	34,744	14,202	40,793
Class of 2015		12,635	3,736	8,899
Class of 2014	8,699	12,460	4,619	16,540
Class of 2011		300		300
CMA - PR	50		50	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Concessions		33,074	33,074	
Communications/ media arts	3,001	22,809	22,037	3,773
Counselors fund	2,836	30	1,080	1,786
Courtyard	8,373			8,373
Crimson crafters	1,912	500	326	2,086
Crimson day	10,664	14,575	4,170	21,069
Crimson record	197	3,222	2,825	594
Darif-Amgen	5,000		953	4,047
Deaf education	470			470
Debate	698	9,054	6,400	3,352
Deca	321	1,028	1,257	92
Don Fightmaster	207		106	101
Donations - Student	757			757
Drama	604		187	417
Dreamers step team	3,523	350	554	3,319
English fund	3,698	19,417	22,048	1,067
ECE Art	47	119	166	
Environmental Club	547	956	520	983
Envirothon Team	682	400	866	216
Ethics	391			391
Executive council	4,914	4,099	6,279	2,734
Excel Darif	809			809
Excel Hunt	1,000		945	55
Excel Smith	1,000			1,000
Excel Williams		1,000	1,000	
F.B.L.A.	3,955	30,953	31,470	3,438
FCA	8			8
FCCLA	198	6,832	6,851	179
Faculty league	277	831	223	885

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Faculty league- Pepsi		2,863	2,863	
Family & Consumer Sci	62	2,778	2,660	180
Family & Consumer Science	338	3,165	3,331	172
Foreign language dept	6,022	2,577	2,165	6,434
Forg Lang-Castro		620	620	
Forg Lang-Gutierrez		496	496	
Forg Lang - Hamric		774	774	
Foreign Language Exch.	187		98	89
Forg Lang -Stevenson		350	350	
Foreign Language Farman		907	907	
Foreign Language FES	4,066	80		4,146
FL Workbooks		9,668	9,638	30
Foreign Language-Livers		870	870	
Foreign Language-Pascual		851	851	
Foreign Language Perkins		821	821	
Foreign Language Smith		345	345	
Foreign Language Lenihan		1,485	1,485	
Foreign Language Walsh		939	939	
Ford memorial scholarship	125			125
French club	489	478	247	720
French scrabble	37	389	401	25
Journalism Club		140		140
Gay/Straight Alliance	150			150
HSTMP	78	4,674	4,752	
Humanities	480	2,463	2,938	5
IDEA Festival		2,145	1,847	298
Interest	51	1,041	1,065	27
Key club	4,262	16,608	14,997	5,873
Kederis-Donation		500	218	282
Latin club		358	354	4

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Library fund	3,152	9,819	12,952	19
Literary magazine	2,971		433	2,538
Locker Maintenance		9,250	9,250	
Market Day		1,433	1,433	
Math	1,265	120	120	1,265
Misc-Donations Staff	2,507		298	2,209
Misc. - scholarships	2,500	24,923	23,918	3,505
MST Freshman Camp	4,294	3,895	6,389	1,800
Miscellaneous		2,410	2,410	
MST donations		27,118	15,090	12,028
Mock trial	135	300	300	135
Mu Alpha Theta	775	120		895
NAHS	1,036	2,206	2,375	867
National Honor Society	8,349	3,223	5,565	6,007
National Spanish Exam		1,385	1,384	1
National French Honor	603	120	24	699
Obligations	3,015	1,354	1,684	2,685
Parking Passes	17,473	6,600	24,073	
Photo club	2,977	7,722	9,662	1,037
Physical education	841	2,424	820	2,445
Ping Pong	375			375
Postage	740	75	203	612
PSAT	4,710	14,880	11,830	7,760
Presidential Award	17			17
Quick recall	525	105	241	389
Recycling project	445	435	505	375
S.A.D.D.	341			341
SEW WHAT	1,405	194	809	790
Hammond Scholarships	1,690	2,870	500	4,060
Science annual trip	12			12

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Science-Albright		1,230	1,230	
Science-Baar		2,084	2,084	
Science - Corrigan		2,134	2,134	
Science-Darif		2,120	2,120	
Science-Keslere		1,190	1,190	
Science-Fries		1,600	1,600	
Science-Hall		1,700	1,700	
Science-Lucas		735	735	
Science-McKiim		1,648	1,648	
Science-Moss		1,475	1,475	
Science-Murphy		1,338	1,338	
Science National Honor		150	100	50
Science-Rich		1,175	1,175	
Science-Zwanzig	211	2,784	2,646	349
Science fund	9,374	4,814	3,732	10,456
Science Bowl		1,000		1,000
Science Olympiad		6,386	6,386	
SHH State Service Proj	112			112
SECME	14			14
Spanish Workbooks	20			20
Social studies	2,818	6,811	5,673	3,956
Spirit Item	36	8,757	8,793	
Spanish Club	83	335	306	112
Spanish Convention	416	2,502	2,918	
Stadium fund		16,049	16,049	
Spanish NHS	258	6,470	6,395	333
State textbooks	4,610	7,786	6,484	5,912
Student activities	13,905	34,944	28,777	20,072
Student fees	4,383	118,034	115,287	7,130
Student ID Machine	18,356	9,565	1,817	26,104

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Student Senate	77			77
Summer Media Exped	884			884
Teenage Republicans	20			20
WISE	283	589	393	479
"Y" Club	1,018	20,660	21,255	423
Yearbook DVD	462		462	
Tech Fee		3,700		3,700
Young Democrats Club	131	45		176
Yearbook	23,424	110,544	103,800	30,168
Subtotal	375,550	1,429,765	1,389,613	415,702
Interfund transfers		(228,768)	(228,768)	
Certificate of deposit	(150,000)			(150,000)
Total	\$ 225,550	\$ 1,200,997	\$ 1,160,845	\$ 265,702

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, 2012

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
ABC donations	\$ 6,284	\$ 7,843	\$ 3,111	\$ 11,016
A-One Club	419	7,921	8,196	144
Academic competition	274	1,750	1,547	477
Administrative	5,984	19,115	14,169	10,930
Advance placement	27,552	111,924	109,417	30,059
Art Club	10			10
Art department I	3,081	5,390	6,509	1,962
Art department II	2,159	9,973	12,000	132
Art & Photo Club	11			11
At risk students	2,695	36,218	15,850	23,063
Athletics	5,537	203,220	208,757	
Band		3,500	3,350	150
Athletic Change Fund		2,660	2,660	
Beta club	2,140	2,203	2,081	2,262
Business Club		364	364	
Bowling Team	27		27	
Business Class	1,298	5,080	3,125	3,253
Certification testing	551	28,818	29,369	
Choral music		12,868	11,247	1,621
Cheerleaders		345		345
Class of 2013	1,034	6,503	2,463	5,074
Class of 2014	856	943	1,721	78
Class of 2012	6,855	55,340	62,195	
Class of 2015		1,234	1,100	134
Computer lab-Magnet / Technology	22,227	36,512	48,257	10,482
Counseling	1,235	2,389	3,624	
Debate	227	320	430	117
Digital Music	18			18

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Drama	1,777	4,984	2,960	3,801
EHS alumni	707			707
Elliot, Paul R. Scholarship	25,000			25,000
Elliott Scholarship Int.	16	100		116
Excel Award - Haire	285			285
Expectionally Eastern	34,598	271,095	248,111	57,582
FBLA	1,670	7,631	9,301	
F.C.A.	357	210	355	212
F.H.A. / FCCLA	251	3,081	2,319	1,013
Family - consumer science	1,030	5,105	5,253	882
Field Trips		53,113	53,113	
Field Projects	31,758	12,275	34,130	9,903
French club	17			17
Funds Raised / In-Out		2,997	2,997	
Future Educators	2,360	1,420	506	3,274
German Club	90			90
Golf - Women		650		650
Granada-Malave Scholar	605	1,931	2,100	436
Great Expressions Scho	10	100	100	10
Guitar	346	1,540	1,517	369
Healthy Life	76	690	706	60
Henryville, IN		3,554	3,554	
H2O for Life		5,553	5,553	
Hip Hop	135		135	
Historic Trips	426	500		926
Holiday caravan	8,849	14,923	16,750	7,022
Humanities	413	3,830	2,551	1,692
Ice Hockey		9,657	8,279	1,378
Interact club	91			91
Invisible Children	237			237

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Instrument Rental	3,037	2,755	5,767	25
Journalism / Newspaper		1,636	1,636	
KUNA	340		340	
Leaf Club		1,396	175	1,221
Library	290	2,934	3,099	125
Literary society Magazine	1,962		100	1,862
Locks	845		845	
Math		4,923	4,715	208
Math club	955	133	236	852
Michael Kenny Scholars	750	1,025	500	1,275
National Honor Society	3,126	609	810	2,925
Orchestra	2,785	3,770	1,993	4,562
Pepsi-Adult	1,767	3,444	5,211	
Principal's Scholarship	10,298	1,373	3,369	8,302
R.O.T.C.		760	760	
S.A.D.D.	220			220
Science Club	381			381
Science fund	9,593	29,395	22,642	16,346
Spanish club	868	726	479	1,115
Spirit Club	6			6
Spirit of Music Scholar/SWS	486	100	250	336
Step Team		782	517	265
Textbooks/State	9,428	3,648	3,959	9,117
English	5,458	18,112	23,179	391
Video	154			154
Wicks Pizza Scholarship		2,000	2,000	
World Language	5,280	5,075	4,696	5,659
Wrestling		816		816
Wheatley Class		228	183	45
Yearbook	68,679	74,282	58,273	84,688

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Young democrats	178		70	108
Young republicans	438	1,000		1,438
Subtotal	328,902	1,128,294	1,097,663	359,533
Interfund transfers		(274,048)	(274,048)	
Certificate of deposit	(25,000)			(25,000)
Total	\$ 303,902	\$ 854,246	\$ 823,615	\$ 334,533

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, 2012

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Advanced Placement	\$ 158	\$ 4,042	\$ 4,002	\$ 198
ACT Workshop	452		452	
Archery Team	110	1,275	537	848
Art	748	1,384	1,604	528
Asst. Principal	1,103	565	490	1,178
ACES-Bridges		986	986	
At risk	237	27,075	27,312	
Athletic Banquet	272	5,229	5,501	
Athletic Program	409		409	
Athletics	991	83,303	84,294	
Band	1,987	13,037	11,884	3,140
Baseball	4,795	40,630	36,655	8,770
Basketball	874	15,603	14,736	1,741
Basketball girls		16,349	16,349	
Beta	513	809	708	614
Bookstore		1,666	1,666	
Bowling	23	97	120	
Change fund		3,500	3,500	
Cheerleader	3,119	3,791	3,987	2,923
Chorus	377	1,321	1,698	
Class of 2011	12,184		3,084	9,100
Class of 2012	6,891	16,778	21,957	1,712
Class of 2013	4,284	2,331	3,199	3,416
Class of 2014	2,971	2,560	1,323	4,208
Class of 2015		5,679	3,162	2,517
Concession II	87	8,904	8,989	2
Concessions	12,266	38,837	51,103	
D R Stinnett Scholar		2,200		2,200
Dance	351	1,412	1,421	342
Drama	267			267

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Faculty fund	372	210	582	
FCA		199	199	
Fairdale Green	323		323	
Fairdale Magnet		1,000	175	825
Fire science	214		22	192
Fitness	1,693	11	1,704	
Football	66	11,397	9,728	1,735
Forensics	4			4
FMD	42			42
Freshman Academy		1,783	1,783	
Freshman Class		2,909	2,909	
Golf	62			62
Guidance		1,684	1,623	61
HVY Hwgy	203	3,129	2,332	1,000
Holiday Banquet		338	338	
Interest checking	2,444	1,451	1,598	2,297
Info Tech	145		145	
Insurance	29	6,205	6,234	
Junior English		1,429	1,429	
King of bluegrass	60,567	88,923	93,696	55,794
Law Enforcement	143	7,104	983	6,264
Library	636	2,298	2,388	546
Lockers/Long Distance	3,998	1,653	3,112	2,539
Math Team	306	3,070	3,309	67
Misc. Activities Acct	148	2,490	2,638	
National Honor Society	400	571	200	771
Newspaper	96		96	
Orchestra	152	4,079	4,181	50
PTSA		360	360	
PSAT		190	190	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Photography	358		358	
Prom	6,348	15,490	16,165	5,673
Registration		26,916	26,911	5
Scholarships	644	782	1,425	1
School ID's	539			539
School management	4,950	11,440	16,290	100
Science	1,518	3,430	4,101	847
Senior class		1,852	1,852	
Soccer Boys	1,063		43	1,020
Social studies	81		25	56
Softball	2,186	16,207	18,393	
Spanish	175		175	
State tournament	1,838		1,626	212
Student Council	3,808	2,685	3,414	3,079
Student Activities	4,657	10,428	12,280	2,805
Swim Team		1,003	1,003	
Tennis			(116)	116
Testing		1,502	1,502	
Textbooks	8,057	1,142	43	9,156
Track	1,126	495	1,199	422
Vending Drinks Teacher	1,959	11,282	7,477	5,764
Vending Drinks Student	7,164	20,641	20,981	6,824
Vending Snacks	91	114	132	73
Vending Supplement	1,439	16,875	18,289	25
Volleyball	525	4,356	4,635	246

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Wrestling	2,333	2,847	4,140	1,040
Yearbook	14,218	17,631	14,523	17,326
Subtotal	192,589	608,964	630,271	171,282
Interfund transfers		(192,130)	(192,130)	
Certificate of deposit	(80,670)	670		(80,000)
Total	<u>\$ 111,919</u>	<u>\$ 417,504</u>	<u>\$ 438,141</u>	<u>\$ 91,282</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, 2012

Fern Creek Traditional High School

Name of Activity	Cash Balance July 1, 2011	Receipts	Disbursements	Cash Balance June 30, 2012
Academics	\$ 115	\$ 410	\$ 410	\$ 115
Acting for TV/Film	471		357	114
African American History	15			15
Annual	3,635	15,093	17,159	1,569
AP Program	500	250		750
Art	3,010	4,635	5,014	2,631
Art club	515	100	146	469
At risk	5,864	27,252	28,778	4,338
Athletic Fees	41	3,252	3,293	
Athletics	4,872	83,830	83,500	5,202
Athletic Development	26		26	
Band	1,868	2,517	3,407	978
Baseball	8,595	15,953	16,605	7,943
Best Buddies	105	2,904	2,986	23
Beta	1,633	669	706	1,596
Boys basketball	96	3,224	1,210	2,110
Boys Soccer		394	340	54
Change fund		1,500	1,500	
Cheerleading		10,956	9,960	996
Chess Team	8			8
Chorus	1,822	1,266	2,928	160
Class of 2009	40			40
Class of 2012	2,362	83,384	73,048	12,698
Class of 2013	527	15,568	11,752	4,343
Class of 2014	6	809	165	650
Class of 2015		6,816	6,098	718
Class of 2011	6,355		6,325	30
Communications	1,221	248	1,417	52
Computer	1,825	1,076		2,901
Cookiing Club	567	100	505	162

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Courtyard Project	2,362		42	2,320
Cultural Arts	7,169	7,247	6,077	8,339
Cross Country	47	100	47	100
Debate	5	3,493	3,126	372
DECA	2,094	3,705	3,929	1,870
Development	107		90	17
Digital Media	369		334	35
District Supplement		17,447	17,447	
Drama	5,600	5,569	3,918	7,251
English	1,769	7,372	4,128	5,013
Environmental		300	205	95
Excel-Amgen	770			770
Faculty	1,466	6,780	8,083	163
FCA	12			12
FC Equestrian Club		1,218	964	254
FEA	4,518	4	35	4,487
Flower	20	278	197	101
Football		6,510	450	6,060
French	295		295	
General	1,797	8,811	9,440	1,168
Go Green	76	1,080	271	885
Graphic Design	637	1,054	1,496	195
Guidance	169	1,390	595	964
Health related fitness	3,135	3,651	4,029	2,757
Humanities	7,183		4,167	3,016
Interest checking	75	13	86	2
Interest on CD	705	451	1,078	78
Library	432	421	128	725
Mall	4,004	2,153	1,896	4,261
Mall scholarship	62	1,689	750	1,001

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Math	8,780	7,372	9,834	6,318
National Honor Society	546	570	501	615
Newspaper	1,885	3,686	3,663	1,908
Non Carbs		8,118	8,118	
Orchestra	686	670	1,171	185
Pep club	506		69	437
Pink Tigers		2,240	2,240	
Pre-K	34		34	
Registration	15,114	92,709	105,149	2,674
Reimbursable		100	100	
Renaissance	561	3,503	2,528	1,536
Restitution Account		50		50
ROTC	8,323	38,499	45,880	942
Science	5,732	6,633	6,981	5,384
Science club	180			180
Social Studies	5,643	3,168	3,302	5,509
Softball	3,728	22,931	23,062	3,597
Soft drink		47,257	47,257	
SkillUSA		920	900	20
Spanish	3,902		3,902	
State textbook	3,557	6,269	245	9,581
Step	305	4,596	3,640	1,261
Student	9,226	76,030	71,805	13,451
Student council	767			767
Students of Distinction	219		132	87
Student Y		5,631	5,631	
Swim Team		1,180	980	200
Student Scholarship	223		200	23
Technology	1,924	726	1,891	759
Technology Supplies		4,490	343	4,147

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Fern Creek Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Telemedia		2,620		2,620
Tiger Town Mall		34,672	34,672	
Track and Field	9	80	89	
Volleyball	299			299
World Languages		6,244	3,579	2,665
Wrestling	534	2,465	1,815	1,184
Youth Crime Watch Club	361		39	322
Subtotal	164,016	746,371	740,690	169,697
Interfund transfers		(204,222)	(204,222)	
Certificate of deposit	(150,000)	31,000		(119,000)
Total	<u>\$ 14,016</u>	<u>\$ 573,149</u>	<u>\$ 536,468</u>	<u>\$ 50,697</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, 2012

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative	\$ 94	\$ 10,252	\$ 9,539	\$ 807
Amnesty International	258		258	
Art Club	51			51
Athletic concessions	3,640	11,742	12,516	2,866
Athletic insurance	10	3,885	3,895	
Athletic programs	309		250	59
Athletics	1,847	46,279	43,484	4,642
Baseball		1,389	1,089	300
Band Bahamas		5,182	4,392	790
Beta club	386		353	33
Bookstore sales	107	15,585	15,692	
Boys basketball	1,773	4,851	4,373	2,251
District Basketball	636			636
Boys track		1,108	1,108	
Carpentry	947	320	918	349
Change Fund		400	400	
Cheerleaders	68	3,624	2,479	1,213
Chorus	98	507	601	4
Chess club	181		181	
Class of 2012	2,808	22,072	24,880	
Class of 2011	161	9,395	9,555	1
Class of 2013	679	1,550	816	1,413
Class of 2014	58	120	10	168
Class of 2009	15		15	
Class of 2010	3,656		3,656	
Class of 2015		25	24	1
Community Scholarship		500		500
Drill team	57			57
Electricity	2,576	300	1,754	1,122
F.B.L.A.	157	3,616	3,270	503

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Faculty concessions	1,379	3,910	5,091	198
Fee at risk students		33,372	33,372	
FMD	2	200	145	57
FMD 2	119	1,326	1,050	395
Football	2,547	1,700	3,109	1,138
Gatorade	285			285
General fund		1,596	1,535	61
Germany Trip	3,609	4,840	8,298	151
Girls basketball		4,665	3,619	1,046
Girls soccer	242		242	
Girls track		775	764	11
Golf Team	266		135	131
Guitar Fees	308	609	917	
Heating and air conditioning	1,155	5,278	3,490	2,943
Honor Academy	257		257	
Honor society	145		15	130
Humanities		2,300	2,000	300
Interest on checking	169	11	169	11
Instrumental	573	7,510	7,468	615
Interest on CD	161	155	161	155
Library	470	688	213	945
Lost state textbooks	10	98	108	
MD	201	1,329	625	905
Masonry	262		65	197
Men of Integrity		248	248	
N.J.R.O.T.C.	4,434	4,733	7,056	2,111
Newspaper		750	512	238
Orchestra	23	3,305	3,085	243
Passport to Arts	648		333	315

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Pep Club	124	446	497	73
Plumbing	2,086		156	1,930
Professional Development	496	2,486	2,434	548
Retirement Dinner	8		8	
Science fees	100	25		125
Soccer	281	242		523
Softball		199	199	
Spanish club	1,135	1,177	1,368	944
State tournament	1,607			1,607
Step team	354	100	454	
Student activity	1,235	35,119	36,354	
Student council	80			80
Student Services	115	1,258	725	648
Tech. Admin.	978	2,771	2,539	1,210
Tennis boys & girls	499		199	300
Theatre	1,280	76	150	1,206
VICA	1,595	947	2,042	500
Volleyball	387	10,059	10,446	
Volleyball Regional	243	10,750	9,779	1,214
Welding	1,836	360	208	1,988
Wrestling		4,088	4,088	
Yearbook		10,574	10,574	
Subtotal	52,276	302,777	311,810	43,243
Interfund transfers		(95,152)	(95,152)	
Certificate of deposit	(27,499)		45	(27,544)
Total	\$ 24,777	\$ 207,625	\$ 216,703	\$ 15,699

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2012

Jefferson County High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Cap and gown	\$ 1,407	\$ 4,580	\$ 5,987	
Change Fund		150	150	
College-NOW!	114,610	30,586	132,454	\$ 12,742
Curriculum acct.	263,143	38,131	284,793	16,481
Diploma	135		135	
EC Dawson Orman/River	59	1,529	837	751
EC Social Club	76		76	
eSchool acct	39,249	659,520	573,909	124,860
At Risk/Fee Waiver	7,956	11,008	4,065	14,899
General	297,594	250,647	263,271	284,970
Independent study	4,733	21,865	13,113	13,485
Interest account	919	2,512		3,431
Reimbursement		75	75	
School Store	47	1,975	2,022	
Soda - Ahrens		45,169	8,307	36,862
Soda - Dawson	23,867	4,658	2,901	25,624
Soda - Iroquois	20,748	2,581	1,710	21,619
Soda - Jaeger	34,897	5,702	4,131	36,468
Vending - Ahrens		32,726	12,465	20,261
Vending-Iroquois	968	3,515	2,675	1,808
Vending - Jaeger	1,845	6,224	4,732	3,337
Summer School	11,510	74,305	32,880	52,935
Vending - Dawson	8,673	4,193	2,748	10,118
Subtotal	832,436	1,201,651	1,353,436	680,651
Interfund transfers		(208,571)	(208,571)	
Total	<u>\$ 832,436</u>	<u>\$ 993,080</u>	<u>\$ 1,144,865</u>	<u>\$ 680,651</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, 2012

Phoenix School of Discovery

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
At risk funds	\$ 4,982	\$ 7,739	\$ 10,293	\$ 2,428
Adult Vending	916	2,588	2,671	833
Bookstore	1,195	1,520	1,139	1,576
Coffee Fund	70		60	10
Courtesy Fund	29	440	370	99
Crusade for Children		371		371
Donations	13			13
Field Day	117	3,252	3,369	
Fundraising	385	2,111	491	2,005
General	5,918	498	2,366	4,050
Interest account	127	6		133
Fund for the Arts		114	114	
Mark's Feed Store		417	417	
Principal	954	582	1,536	
Postage		88	88	
Senior	329	2,139	2,468	
Textbook	43			43
Thanksgiving Celebration		240	240	
Thumb Drive Rental	997			997
Subtotal	16,075	22,105	25,622	12,558
Interfund transfers		(1,756)	(1,756)	
Total	<u>\$ 16,075</u>	<u>\$ 20,349</u>	<u>\$ 23,866</u>	<u>\$ 12,558</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, 2012

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative	\$ 5,981	\$ 22,849	\$ 27,276	\$ 1,554
Adult ed	4,309	880	273	4,916
AP Testing	580	10,000	10,580	
Art - Howell	323	4,605	3,898	1,030
At risk	7,109	25,324	29,484	2,949
Athletic insurance	409	6,829	7,063	175
Athletics		18,046	18,046	
Band	445	5	375	75
Baseball	1,650	44,212	42,891	2,971
Basketball - boys		40,364	40,311	53
Basketball - con - boy		130	130	
Basketball - girls	567	18,987	19,519	35
Bball Concession-Girls		2,068	2,068	
Beta club	213	1,755	1,444	524
Biotech	104			104
Bowling	53	2,701	2,754	
Business - Hamilton	558	24		582
Business - Jaworski	638	2,122	1,751	1,009
CADD	1,920	2,864	2,512	2,272
Capital Campaign	1,843	50		1,893
Charity	10	253	253	10
Cheerleaders		8,687	8,687	
Chess Club	83	60	60	83
Chorus	1,725	6,734	8,321	138
Senior Class	10,582	40,536	47,946	3,172
Junior Class	2,667	7,590	9,517	740
Cross country		755	755	
Crusade for children		1,435	1,431	4
Dance team	801	4,229	4,449	581
Dylan First Memorial		1,000		1,000

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Drama	147	1,650	1,058	739
ECE - Kremer	67	342	333	76
ECE-Weaver		34	34	
ECE "CCC"	217	900	579	538
Endowment (sr class)	1,629	10,783	10,876	1,536
Electronics	1,813	1,136	1,015	1,934
English	1,959	3,223	4,631	551
F.T. - ece	251	100	100	251
F.T. - english	1,055	2,717	1,944	1,828
F.T. -foreign lang.	11			11
FT-Science	3			3
F.T. - social studies	295			295
F.T. - Technology	302			302
F.T-Blue Team		816	702	114
FBLA	836	76	108	804
FCA	92			92
Football	16,150	30,427	42,975	3,602
Football Concession		1,469	766	703
French club	757	1,971	1,569	1,159
Future Educators Assn	467			467
Golf	378	523	901	
Grounds maintenance	5,101	373	2,461	3,013
Humanities		637	200	437
Interest - cd	4,022	608	4,223	407
Interest - checking	39	65	39	65
Library	509	132		641
Lost textbooks	1,151	567	60	1,658
Machine technology	875	3,185	3,373	687
Marine corp rotc	25	1,210	1,222	13
Math	295	5,381	4,574	1,102

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Welding	770	4,932	3,706	1,996
Muse, the	64			64
Nat'l honor society	920	100	286	734
Soft Drinks	897	4,531	5,412	16
Orchestra	1,359	2,830	2,890	1,299
Orientation	45	28,605	28,643	7
P.E.	354	686	282	758
Parking permits	1,105	905	1,105	905
Pep Club	723	471	483	711
Photography	372	228	78	522
Prof dev	4,146	1,685	3,781	2,050
Project lead the way	6,452	7,199	7,804	5,847
PSAT	370	1,035	1,037	368
PTSA		2,126	1,760	366
Reimbursement		1,300	300	1,000
Robotics	2,499	4,650	4,384	2,765
Scholarship Fleur De Lis)	4,969			4,969
Science	1,461	6,785	5,945	2,301
Social Studies	254		63	191
Soccer - boys	234	2,780	2,908	106
Soccer - girls	791	1,500	2,291	
Softball	5,432	13,273	12,908	5,797
Softball-con		6,387	6,387	
Step team	164	21	185	
Speech & debate	882			882
Sterling Crow Scholars	527	100		627
Student i.d.	1,000	3,726	1,280	3,446
Student activity	6,459	10,391	9,919	6,931
Swim Team	102	1,074	1,176	
Tennis	166			166

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Jeffersontown High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
The Fund for the Arts		65	65	
Tennis-girls	217		207	10
Track	596	4,856	5,452	
Vending machine	51	239	268	22
VICA	321	377	346	352
Volleyball	4,042	5,323	5,744	3,621
Volleyball Concessions		634	634	
Wanda Wallace Memorial		500		500
Wrestling		8,093	8,093	
Wrestling concessions		4,124	4,124	
Youth Crime Watch	385			385
Yearbook	2,618	19,924	19,611	2,931
Subtotal	131,763	494,874	525,094	101,543
Interfund transfers		(144,939)	(144,939)	
Certificate of deposit	(86,000)			(86,000)
Total	<u>\$ 45,763</u>	<u>\$ 349,935</u>	<u>\$ 380,155</u>	<u>\$ 15,543</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, 2012

Liberty High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative acct	\$ 384	\$ 2,912	\$ 2,669	\$ 627
Adult Snack Revenue	253	469	506	216
At-risk acct	10,775		10,775	
At Risk: Mary Ryan		576	32	544
Fund for Arts		302	302	
Fund for Arts Grant	2,320		2,320	
Hope Fund	1,348	1,486	2,187	647
In Out Account		734	734	
Library	747	101		848
Lost Id's	119		119	
Mary Ryan Academy		243	150	93
Music dept.	109			109
Pepsi Adults	1,033	5,146	4,562	1,617
Pepsi : Mary Ryan		360	354	6
Prom: Mary Ryan		500	492	8
Senior Activity		10,701	10,159	542
Ser. In through art	1,779		1,779	
Student activities	366	23,229	21,956	1,639
Sunshine Gang		332	314	18
Spanish Café Fund	42			42
Subtotal	19,275	47,091	59,410	6,956
Inter-fund transfers		(13,558)	(13,558)	
Total	\$ 19,275	\$ 33,533	\$ 45,852	\$ 6,956

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2012

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administration	\$ 12,219	\$ 19,536	\$ 31,421	\$ 334
Advanced Placement Testing	9,894	62,279	66,243	5,930
A P E S	2,482		19	2,463
Art fund	399	6,538	5,768	1,169
Art club	22	95	100	17
Assistant Principals	466	15,830	11,344	4,952
Athletic coaches		65,027	65,027	
Athletic district Play		4,685	4,520	165
Athletic insurance	1,387	12,390	11,535	2,242
Athletic	28,602	168,462	177,837	19,227
Baseball	5,875	66,877	59,412	13,340
Beta club	2,289	2,050	1,066	3,273
Bookstore	30,505	104,171	109,129	25,547
Bowling Team	43	4,410	4,051	402
Boys basketball	891	29,735	30,151	475
Boy's Lacrosse		25,337	14,527	10,810
Boys soccer	8,235	14,315	16,474	6,076
Boys track	1,890	8,639	9,942	587
Brook 'n Breck	1,468	4,088	4,830	726
Bull Dawg Designs	250			250
Business education	1,251	2,595	1,228	2,618
Cheerleading	6,515	22,953	22,169	7,299
Choral music	12,632	8,826	13,740	7,718
Choral trip	4,586	19,370	23,917	39
Class of 2014	2,382	24,837	11,095	16,124
Class of 2011	1,318	1,534	909	1,943
Class of 2012	14,040	48,718	52,375	10,383
Class of 2013	8,392	12,384	12,293	8,483
Class of 2015		8,123	1,801	6,322

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Counselors' fund	47	6,543	5,418	1,172
Creative Writing	320		201	119
Cross country	3,005	3,023	5,551	477
Dance team - varsity	134	28,279	23,374	5,039
Dawg Pound Club	67			67
District Activity Supp		14,821	14,624	197
District Baseball		2,396	1,622	774
District Soccer	437		300	137
District Vosseyball		412	412	
Economics	79			79
El Club De Espanol	229	80	24	285
English department	6,380	14,368	18,065	2,683
Excel Award - A Dillman	92			92
F.B.L.A.	25	2,592	2,550	67
F.C.A.	433	100		533
Faculty fund	619	460	572	507
Field hockey	9,877	12,534	10,667	11,744
Football	2,667	79,933	65,494	17,106
French club	556	575	330	801
French travel	75			75
Future educators	101	1,592	1,111	582
Future Physicians		541	280	261
Girls basketball	275	13,616	12,893	998
Girls Cross Country	4		4	
Girl's Lacrosse		15,632	14,921	711
Girls soccer	6,858	20,131	19,726	7,263
Girls tennis		390	337	53
Girls track	558		489	69
Golf - boys		8,185	7,461	724
Golf - Girls	5	225	196	34

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Government	1,516			1,516
Humanities	105		105	
In and out account	1,614	10,500	10,883	1,231
Interest award - Vaugh	67	6		73
Interest CDs	389	265		654
Interest on NOW account	594	59		653
Latin club	184	2,348	2,306	226
Library	1,982	9,570	10,358	1,194
Lockers	280	12,740	9,411	3,609
Lost books	2,661	2,138	358	4,441
Male YMCA	1,027			1,027
Marine biology	1,051	2,120	2,234	937
Math	4,451	2,787	768	6,470
Math - rental	3,742	2,626	1,522	4,846
Men of Quality	94	380	380	94
Mu Alpha Theta	105			105
National Honor Society	1,645	1,580	1,231	1,994
Nutrition Service Snack	570	788		1,358
Orchestra	9,990	6,800	8,259	8,531
Orchestra booster	2,654		238	2,416
Photography class	4,760	5,472	9,647	585
Physical Education	712	1,350	554	1,508
Powder Puff Football		2,800	1,912	888
Quick recall team	3,132	1,299	795	3,636
Registration	385	243,185	243,570	
Registration change		3,000	3,000	
Salvation Army	91	9,409	9,500	
Scholarship fund	3,037		500	2,537
Science	4,367	12,012	15,406	973
Scholar - James W. Grant	10,031			10,031

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Louisville Male Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Social Studies	5,907	2,606	1,749	6,764
Soft drink	2,373	7,610	3,583	6,400
Softball	8,519	30,903	32,914	6,508
Special Friends	1,220	80	286	1,014
Step Team	155	5,416	5,539	32
Student Aid	6,760		719	6,041
Student mailing	8,189	10,304	11,865	6,628
Student senate	991	5,177	4,152	2,016
Swim team	2,831	8,925	11,085	671
Technology	1,715		1,094	621
Tennis-boys	356	200	409	147
Textbooks	1,971	2,344	2,365	1,950
Theatre Arts	2,039	2,206	1,057	3,188
Transcripts		1,402	1,402	
Volleyball	60	4,580	3,926	714
Waiver at risk	10,605	15,264	16,509	9,360
Winter Wonderland	2,955	7,710	9,055	1,610
Women of Quality	100			100
Wrestling		10,359	8,442	1,917
Yearbook	43,581	69,095	81,643	31,033
Subtotal	352,439	1,507,647	1,500,276	359,810
Interfund transfers		(307,402)	(307,402)	
Certificate of deposit	(97,000)			(97,000)
Total	<u>\$ 255,439</u>	<u>\$ 1,200,245</u>	<u>\$ 1,192,874</u>	<u>\$ 262,810</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, 2012

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative	\$ 10,872	\$ 10,812	\$ 21,400	\$ 284
AFJROTC	887	946	1,040	793
100 Men of Distinction	513	300	213	600
Air force uniforms	2,149	2,570	2,869	1,850
Annual	10,419	23,633	34,052	
Activity Supplement		14,973	14,973	
Archery	2,106	11,944	8,893	5,157
Art	310	750	450	610
Athletic change fund		400	400	
Athletic director	179	43,216	43,395	
Athletic insurance	169	7,540	7,709	
Band	2,183	1,445	1,456	2,172
Baseball	96	4,123	4,219	
Baseball fr	17	5,254	5,271	
Basket program	1,907	2,471	1,554	2,824
Basketball	277	20,081	20,358	
Basketball-middle	27	1,577	1,550	54
Boy's b-ball fr		3,385	3,385	
Bookstore Change Fund		200	200	
Bowling FR		482	473	9
Brennan environment		7,006	6,605	401
Broncos	718	416	723	411
Business dept	711			711
Chargers		84		84
Charities	384	81	81	384
Cheerleaders High	32	4,027	4,059	
Cheerleaders	389	3,299	3,688	
Chorus middle	21	2,749	2,700	70
Class of 2011	10,373	77	10,350	100
Class of 2012	2,174	34,805	33,963	3,016

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Class of 2013	273	2,850	234	2,889
Class of 2014		200	104	96
Class of 2015		140		140
Colts	251	2,708	2,959	
Counselors	1,675	3,459	2,965	2,169
Cross Country	258		258	
Drama Club	337			337
Economics	20			20
English dept	353	7		360
FBLA	47	1,702	1,617	132
FCA	285			285
Fletcher Science	10		10	
Flower fund		418	418	
FMD	391			391
Football	827	22,507	23,264	70
Football fr	92	8,063	8,155	
Freshmen Academy	2,215	6,516	5,839	2,892
Garden Projects	7			7
Gate		2,404	2,404	
General Middle		300	300	
Girl's b-ball fr		3,021	3,021	
Golf	27		27	
Golf FR	87		87	
High School - At Risk		18,096	18,096	
High School Fees		12,555	12,555	
HOSA	191	7,106	6,859	438
HS pepsi machines	60	8,714	8,774	
Interest checking		27	27	
JSA	12			12
Library	245	653	864	34

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Lost books		2,333	1,879	454
Middle School-At Risk		21,874	21,874	
MS Football	932	13,719	14,591	60
MS girls B-Ball fr	7	158	165	
MS Boys B-Ball FR		378	378	
Math Dept	119	750	861	8
Medical Magnet	570	80	650	
MS Student Council	489	2,325	329	2,485
Multiple disabled	198	521	688	31
Music	20			20
Music Dept Trip	163	4,308	4,301	170
Mustang spirit shop	65	21,017	21,082	
National honor society	1,270	2,175	1,310	2,135
Newspaper	302			302
NJHS	619	124	372	371
Orchestra	357	993	1,350	
Outdoor Club	642		75	567
PE Mckune	291	404	606	89
Pacesetters		10,669	9,840	829
Pepsi		7,742	7,742	
Pep Club		325		325
Petty cash		25	25	
Physical education	294		294	
Physics	38			38
S.P.H.	34	1,244	1,273	5
Science	89	750	536	303
Social Studies	743	750		1,493
Soap Account	174		174	
Soccer	59	1,983	2,042	
Soccer Middle	30	90	120	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Softball	45	1,644	1,689	
Softball fr	650	2,392	3,042	
Spanish club	69			69
Spirit concession change		400	400	
Spirit shop conces	31	48,947	48,978	
Sprinters	70	2,733	2,729	74
Stallions	235	11,877	11,143	969
Step Team	116		116	
Student council	1,604	2,081	2,130	1,555
Student fees middle		3,068	3,068	
Tennis	56	72	128	
Tennis fr	211		211	
Thoroughbreds		1,838	1,826	12
Thunder ponies	35	237	228	44
Track	28	4,346	4,374	
Track fr	67	4,344	4,411	
Trailblazers	644	974	1,154	464
Triple Crown	120	492	85	527
United Basketball	61	1,330	870	521
VICA	3		3	
Volleyball	21	4,403	4,424	
Volleyball fr	30	38	68	
Volleyball-middle	91	5,614	5,705	
Wrestling fr	1,393	2,809	4,202	
Wrestling	19	12,380	12,399	
Subtotal	67,680	516,848	540,806	43,722

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Interfund transfers		(130,042)	(130,042)	
Total	<u>\$ 67,680</u>	<u>\$ 386,806</u>	<u>\$ 410,764</u>	<u>\$ 43,722</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, 2012

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Academic programs	\$ 42		\$ 39	\$ 3
Anime Club		\$ 1,137	423	714
Archery	813	2,670	3,119	364
Archery-Lewis	143	2,377	1,942	578
Art	774	3,811	3,992	593
AP Account	2	3,219	2,039	1,182
At risk student fees		36,036	36,036	
Athletics District CPR		17,393	17,268	125
Athletics-football		613	613	
Athletics-general		194,574	194,574	
Athletics special Proj		5,450	5,450	
Athletics-tournament		13,979	13,979	
Athletic Spring Break		9,704	9,704	
Athletics-Gatorade		909	645	264
Athletics Vending Drink	1	871	872	
Ballroom Dance	1			1
Band		9,919	9,018	901
Baseball team	10,316	81,740	92,029	27
Baseball National HS	6,509	11,580	18,075	14
Basketball-boy's j.v.	194	8,597	7,691	1,100
Basketball-boy's vars.	173	150		323
Basketball-boy's varsity	1,176	16,363	16,049	1,490
Basketball-freshman	142	1,480	1,497	125
Basketball-girl's varsity		11,861	11,861	
Basketball-panther	32	2,370	1,992	410
Basketball - Ads	3,019	8,978	11,940	57
Basketball Scholarship		2,875	2,875	
Basketball-spirit	1,852	10,463	11,952	363
Beta club	1,376	6,153	6,794	735
Bookstore		7,906	7,906	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Bowling team	3,217	11,392	14,549	60
Business ed co-op	62		62	
Business Law	185	1,547	1,311	421
Business Management	308	100	372	36
Business Marketing	546	100	38	608
Change fund		4,440	4,440	
Cheerleaders		49,644	49,644	
Chess team	10			10
Choir	1,518	20,236	21,751	3
Class of 2010		372	372	
Class of 2013		31,597	31,597	
Class of 2011	5,670	4,337	10,007	
Class of 2012	2,499	37,651	40,150	
Class of 2015		7,416	7,276	140
Class of 2014		14,606	14,605	1
Claybrooks Scholarship	300		300	
Coed y club		5,573	5,573	
Computer Application		450	216	234
Counselors/Transcripts	521	17,484	17,507	498
Cross-country	85	7,997	8,081	1
Dance team	1,047	9,503	10,550	
Debate	539			539
District Activity Supplement		19,742	19,742	
Doty-European Trip	8	4,355	4,352	11
Drama	375	2,463	2,584	254
Drama Club	105		59	46
English supply charge	12,084	17,455	28,425	1,114
E-School		9,610	9,114	496
Europe - Breeding - Hale		438	222	216
FBLA	1		1	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Faculty drinks		10,238	10,238	
Faculty snacks		6,024	5,920	104
FCA	824	264	832	256
FMD	347	866	1,156	57
Football team	2,529	12,768	15,297	
Foreign language	3,800	1,577	5,334	43
French club	79		25	54
Future educators	7		7	
General fund	63	7,002	6,633	432
Golf-boy's	1,479	6,306	7,587	198
Golf-girl's	962	1,004	1,369	597
Graphic Design - Webb	263	2,660	2,062	861
Graphic Arts Club		16		16
Hospitality		50,993	48,324	2,669
Custodians - Flower Fu	56		25	31
Humanities Club	30		30	
Humanities	600	1,310	1,107	803
Printing Tech-Bramer	2,231	3,438	5,570	99
Interest cd	125	1,469	1,470	124
Interest now account	4	19		23
Keyboarding - Harris	30	760	468	322
Lacross	601	466	915	152
Lady Panthers Winter		62	62	
Library	373	1,340	1,244	469
Locker fund		836		836
Lost Books		1,228	538	690
Mac lab		500	61	439
Math	10,237	6,501	16,648	90
Math flower fund	31			31
Max Gilpin Scholarship	1		1	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
MD class	1,029	892	1,765	156
MH class	1,422	362	718	1,066
MTRP	70		25	45
NTL Art Honor Society		54	54	
Multimedia-dunn		355	69	286
National honor society	69	1,133	1,202	
Norton class account	1,455	748	2,127	76
Norton program	366	265	287	344
Orchestra		3,345	2,864	481
Overstreet-grant	163		15	148
Paw print		2,564	2,564	
Pep Club	163		163	
PE/Health	845	1,770	2,615	
PRP special olympics	388	3,931	3,439	880
Photography		741	359	382
Quick recall	484		100	384
Red Cross Club	89	704	150	643
Revolving fund	1,500	4,233	5,733	
Science	4,895	8,085	12,541	439
Senior citizens	2,200		2,200	
Soccer team-boy's	1,286	6,667	7,215	738
Soccer team-girl's	1,727	4,272	5,459	540
Social studies	5,318	3,168	8,465	21
Softball fast pitch	9,460	27,184	36,614	30
Spanish Club		26	25	1
Step Team		10,479	10,375	104
Student ID	1,473	8,205	9,649	29
Student council	1,840	7,545	9,385	
Student Service Ctr	84	1,032	832	284
Student Vending		9,070	9,038	32

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Pleasure Ridge Park High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Swim Team		1,798	1,798	
Tennis-boy's		1,234	1,080	154
Tennis-girl's		1,927	1,913	14
Track-boy's		5,518	5,518	
Track-girl's	1,211	7,129	6,393	1,947
WPRP	132	456	447	141
Volleyball	376	15,316	15,692	
Web Design		1,105	493	612
Wrestling		12,854	12,854	
Writer's Club		100	43	57
Young Republicans	2	110	112	
Yearbook	2,007	76,191	77,231	967
Subtotal	120,371	1,099,901	1,185,818	34,454
Interfund transfers		(323,431)	(323,431)	
Certificate of deposit	(30,000)			(30,000)
Total	\$ 90,371	\$ 776,470	\$ 862,387	\$ 4,454

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, 2012

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administration	\$ 2,010	\$ 2,000	\$ 3,697	\$ 313
Academic Competition		175	175	
Alumni		200	200	
Social Studies/Ellis	14	3,627	3,525	116
Art- siletto		10,248	9,953	295
Astronomy Club	54			54
Athletic-general	3,962	14,245	17,957	250
Athletic-insurance	548	15,748	15,855	441
Athletic-transportation		3,000	1,950	1,050
Band	333	21,430	20,714	1,049
Band Snack	5	1,299	1,104	200
Band Pepsi	144	481	525	100
Baseball		16,994	13,331	3,663
Boys Basketball		35,381	35,381	
Boys Golf		341	341	
Boys Soccer		7,619	7,567	52
BoysTennis		574	495	79
Beta club	617	2,943	3,009	551
Bookstore	183	7,996	7,808	371
Bus Tour/Mullis	2,500		2,500	
Business		212	211	1
Business coop		946	737	209
Cadet		5,682	5,557	125
Cadet Pepsi	4,030	3,352	3,672	3,710
Change Fund		600	600	
Cheerleading		5,484	4,124	1,360
Chorus		1,290	947	343
Class of 2011	5,815		5,815	
Class of 2012	3,146	20,463	20,670	2,939
Class of 2013		11,290	9,624	1,666

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Class of 2014		3,132	3,004	128
Class of 2015		26		26
Counselor	1,496	19,336	18,619	2,213
Boys Cross country	40	323	363	
Cultural arts	2,674	2,462	5,136	
Computer	70	580	10	640
Custodial	572		572	
Dance Team		491	422	69
Debate Team/Green	374			374
ECE	380	1,130	1,200	310
Education Academy		855	672	183
English		11,146	9,974	1,172
FCCLA	221			221
Field Trip	5	89	72	22
FFA	1,764	7,098	5,692	3,170
Field hockey	56	4,630	3,113	1,573
Football	35	26,481	23,615	2,901
Foreign Language Dept		1,985	1,736	249
Forensics		175	153	22
French club	147			147
Gay Straight Alliance	135	180	150	165
General	28,049	62,483	81,909	8,623
German club	55		4	51
Girls Basketball		1,876	113	1,763
Girls Cross Country		127		127
Girls Soccer		307		307
Girls Golf		68		68
Green Club	401			401
High school activity	4,055	18,691	16,151	6,595
Hightower/thomas Schol		3,000	3,000	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Humanities-Chicago		6,883	6,883	
Humanities Myers		20		20
Interest	6,888	726	5,000	2,614
International Studies	3,839	34		3,873
Key club	463		463	
Leaders of Seneca		305	75	230
Library	902	298	470	730
Lockers	5,345	11,820	17,165	
Magnet showcase	121		121	
Math		7,590	5,620	1,970
Men of Quality		372	372	
Metro United Way		574	574	
MTRP/FEA	264	13,019	12,580	703
Mu Alpha Theta	20			20
Pepsi 20 oz	214	11,790	11,872	132
NHS	1,187	2,490	2,769	908
Orchestra		19,648	19,593	55
Paranormal Research So		64	64	
Parenting		100	100	
Parking		2,500	1,661	839
Pepsi cans	260	6,591	6,599	252
Photography		2,289	1,711	578
Principles of Teaching		190	190	
Pre Law Program		100		100
Psychology/Johnson		395	394	1
Quick Recall	42	276	318	
Retreat General Butler	240	280	280	240
SADD	59		59	
Science		3,116	3,116	
Science/Marine Biology	75	421	444	52

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
SEA	708		708	
S.T.L.P.		400	400	
Seneca Alumni Scholars	9,431		9,431	
Sisters of Seneca	82	2,628	2,081	629
Snack	203	9,766	9,870	99
Softball	16	1,269	1,263	22
Sociology		650		650
Spanish club	1,912			1,912
State text book	15,705	36,333	50,114	1,924
Step Team		30		30
Student Activities	49,836	4,494	51,370	2,960
Student at risk	10	33,125	33,135	
Student council	200		200	
Swimming		54	50	4
The Sentinel		50		50
Tournament		6,133	6,009	124
Tournament 2	62	6,020	6,082	
Tournament 3		5,666	5,666	
Theatre arts		6,000	5,809	191
Track (Boys/Girls)		20	20	
Volunteer Club		568	206	362
Volleyball		4,221	2,911	1,310
Weight Room		300		300
Wrestling	125	2,529	1,368	1,286
Yearbook	26,166	22,972	35,537	13,601
Subtotal	188,265	595,410	694,447	89,228

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Interfund transfers		(201,003)	(201,003)	
Certificate of deposit	(100,592)	40,000		(60,592)
Total	<u>\$ 87,673</u>	<u>\$ 434,407</u>	<u>\$ 493,444</u>	<u>\$ 28,636</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, 2012

Shawnee High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Academic Team	\$ 30	\$ 9	\$ 39	
Aquatics	4,786	23,581	22,717	\$ 5,650
At Risk Funds		14,023	12,721	1,302
Athletic department	1,741	36,300	33,655	4,386
Athletic insurance		2,060	2,060	
Aviation Acct.	430	1,250	1,590	90
Aviation Booker T Rice	795	500		1,295
Aviation Scholarship	1,250	1,000		2,250
Aviation-Sam R Rechter		3,000	1,410	1,590
Baseball		200		200
Basketball - boys		1,750	1,750	
Bookstore	587	2,410	2,818	179
Challenger Gift Shop	1,223	2,681	1,862	2,042
Change fund		220	220	
Cheerleading		295	100	195
Class of 2011	737	2,113	2,850	
Class of 2012		23,582	23,582	
Concessions - athletics	1,000	11,400	11,480	920
DECA		6,232	6,232	
DECA	60	1,252	1,312	
Drumline		1,100	899	201
Eagles Café	120	215	335	
Early Childhood	27	176	130	73
Pepsi-Faculty	697	9,714	6,420	3,991
FMD class	49			49
Football	7	1,031	966	72
General fund	3,929	1,152	4,724	357
Girls basketball	322	1,455	1,375	402
Hospitality Fund	156	290	286	160
Interest income	168	138		306

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Shawnee High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Library	364	438	381	421
MTRP	115			115
MUW Faculty		14	14	
N.J.R.O.T.C. activity	2,260	10,177	9,116	3,321
Pepsi - Student	624	1,595	1,708	511
Principal's account	5,557	2,774	5,764	2,567
Scholarship Accoung		250		250
Shawnee Beautification	200	850		1,050
Shawnee PTA	57	126	11	172
Snack	1,010	60		1,070
Softball	20	400		420
Step Team	45	640	685	
Student Activities		303	303	
Student Aid	2,873	2,936	3,170	2,639
Student Spaceflight Pro	1,065	125	1,065	125
Swimming		312	200	112
Track		1,147	1,147	
UoL Teacher Reimburseem		8,655	1,815	6,840
Volleyball		420	335	85
Yearbook		886	716	170
Subtotal	32,304	181,237 (15,970)	167,963 (15,970)	45,578
Interfund transfers				
Total	\$ 32,304	\$ 165,267	\$ 151,993	\$ 45,578

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, 2012

Southern High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative	\$ 6,720	\$ 28,932	\$ 24,045	\$ 11,607
Advanced Placement		6,640	4,779	1,861
Archery Team	255		255	
Athletic Non-Carbs		9,144	9,144	
Athletic-insurance		5,452	5,452	
Athletics	2,252	94,106	96,358	
Athletic Boosters	3,000		2,000	1,000
Athletic Sportswear		11,038	11,038	
Athletic-tournaments	1,421	9,232	10,653	
Auto body-Terry		17,359	17,359	
Auto collision	35	1,445	1,319	161
Auto Mech		819	731	88
Auto Theory/Meck	1,611	1,352	993	1,970
Auto tech class	3,122	15,006	17,849	279
Band	3,532	20,410	23,939	3
Baseball - CoachGraves	54	35,848	31,671	4,231
Basketball-coach raque	1,376	7,569	8,073	872
Beta club	306	340	270	376
Book Club Sales	462	745	1,207	
Business tech	406		117	289
CC/Jebsen-Mann		7,598	7,598	
Change fund		1,527	1,527	
Cheerleaders	5,474	10,886	12,806	3,554
Cheerstore	50			50
Chorus	75	443	518	
Class of 2015		223	143	80
Class of 2014		144	144	
Class of 2013		2,098	1,615	483
Class of 2012	1	10,970	10,971	
Class of 2011		3,358	3,358	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Southern High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Consumer Science		1,436	1,436	
Dance team	149	1,839	1,988	
Deca Store		1,226	1,226	
Deca club	2,722	6,392	5,670	3,444
Drama	1,291	462	334	1,419
Faculty Softdrinks		3,028	3,028	
Faculty-staff	1,696	19,138	16,937	3,897
Family resource ctr	1,721	6,236	7,722	235
FBLA	1,003	2,103	1,658	1,448
Fishing Club	176			176
Football		18,262	18,262	
Gardening/Thornsbury	403	107		510
Golf	153	210	20	343
JROTC/Steven Griffin	355			355
Key club	904	433	120	1,217
Lady Trojans-GBB		12,150	12,150	
Library Media	2,656	1,990	2,751	1,895
MTRP	1,070	9,808	9,683	1,195
MTRP - Gala	1,684	2,529	2,581	1,632
Machine Tool	2,545	210	1,160	1,595
MD/Cooper	487		311	176
Multimedia	2,588	1,065	1,040	2,613
National honor society	1,328	340	55	1,613
Orchestra	1,176	730	755	1,151
Pep Club	923		76	847
PE - Hurley	96	1,012	372	736
School fees	74	40,022	34,314	5,782
Science Department	5,020	50	1,848	3,222
SHS JROTC	419	3,855	2,535	1,739
SHS prom	2,342	16,427	13,595	5,174

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Southern High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Skills USA		4,016	2,201	1,815
Soccer Mens		3,326	3,326	
Soccer-Lady Trojans	2,676	4,979	6,811	844
Softball	3,912	6,199	3,476	6,635
Southwind	739	117	60	796
Spanish Club/King	400	445	523	322
Student Grants		4,000	2,450	1,550
Student/staff donation		2,103	2,103	
Tech Lab		1,108	936	172
Tennis - Ladies		2,095	1,192	903
The Southerner	4,890	9,938	8,884	5,944
Track		6,583	6,583	
Truck Tech		2,390	2,022	368
Volleyball	3,003	2,126	3,295	1,834
Waived Fees At Risk		30,204	30,204	
Wrestling	<u>4,716</u>	<u>7,337</u>	<u>12,053</u>	
Subtotal	83,469	540,710	533,678	90,501
Interfund transfers		<u>(127,620)</u>	<u>(127,620)</u>	
Total	<u>\$ 83,469</u>	<u>\$ 413,090</u>	<u>\$ 406,058</u>	<u>\$ 90,501</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, 2012

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administration	\$ 11,624	\$ 2,621	\$ 5,262	\$ 8,983
Audubon Fund for the Arts	400			400
Audubon MAC Grant	439	500	447	492
Audubon Payne Grant	31			31
Audubon Petty Cash	86	210	259	37
Auto Mechanics	15,687	38,682	36,008	18,361
Bellewood Donations	392	51		443
Bellewood Fund for the Arts	52			52
Bellewood Library Fund		131		131
Bellwood Petty Cash		200	200	
Boys Haven Petty Cash		200	200	
Boys Haven Disability	20	10		30
Brooklawn Donations	949	2,437	2,386	1,000
Brooklawn Target Donat		57		57
Brooklawn Petty Cash		200	200	
Peace Academy Fundraiser	80	168		248
Horticultural	53,799	20,915	15,927	58,787
HOTI Petty Cash	12	200	200	12
Interest Earned	3,398	209	3,594	13
LDT Disability		83	83	
LDT Target Donations	20		15	5
Maryhurst Derby Museum	104			104
Maryhurst Disability D		270	208	62
Maryhurst Calendars	44		25	19
Maryhurst Barker Found		1,000	1,000	
Maryhurst Scholarship		729	716	13
Maryhurst Donations		23	20	3
Maryhurst L&N Donation	266	567	445	388
Maryhurst Petty Cash		200	200	
Maryhurst Target Grant	33			33

Continued

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2012

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1,</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30,</u>
SAC Boxtops		523		523
Ten Broeck - dupont		200	200	
Western Day Treatment		50	9	41
The Brook - KMI donations	11			11
The Brook - KMI Petty		200	200	
St Joseph Petty Cash		200	200	
St. Joseph Donations	334	200	200	334
Subtotal	87,781	71,036	68,204	90,613
Interfund transfers		(2,425)	(2,425)	
Certificate of deposit	(37,413)			(37,413)
Total	<u>\$ 50,368</u>	<u>\$ 68,611</u>	<u>\$ 65,779</u>	<u>\$ 53,200</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, 2012

T.A.P.P. Program

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
At risk-South Park	\$ 1,350	\$ 18,262	\$ 19,362	\$ 250
At risk-Westport	503	11,418	11,921	
Box tops-SP Sones	94		94	
Box tops-B. Blackwell	201	87	5	283
CCDC South Park	35,358	346,260	343,789	37,829
CCDC Westport	40,956	388,865	385,756	44,065
Courtesy fund	952	480	756	676
Courtesy fund-Westport	787	540	504	823
Embroidery-C Taylor	415			415
EON Student Assistance	810			810
Family programs-Phil	2		2	
General fund		5,093	5,093	
General Electric Wil	1,500		1,500	
Grants	856			856
Grant-Michael Jordan-V	896			896
Hope Fund - South Park	926	1,064	1,817	173
Hope Fund - Westport	24	1,704	1,728	
In and out fund	879	5,796	5,186	1,489
Interest earned	217	63	220	60
Library	366			366
Library-Westport	277			277
Medical	811	500	774	537
Pooh's treasurer	1,072	1,254	734	1,592
Reimbursement		9	9	
RIFA-Sylvia Rhodes	2,812	2,500	3,963	1,349
Scholarship-Dalenber	4,060	4,215	6,690	1,585
Senior activities -SP	302	409	198	513
Senior activates-WP	1,159	901	1,825	235
Senior Class	21		21	
Shining stars fund	206	888	829	265

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

T.A.P.P. Program

Name of Activity	Cash Balance July 1, 2011	Receipts	Disbursements	Cash Balance June 30, 2012
Soft drinks South	392	4,246	4,633	5
Soft drinks Westport	440	4,881	5,311	10
SP fccla		6,689	6,689	
SP-FBLA-Hedgespeth		5,008	4,708	300
SP-FCM-Hedgespeth	24	602	453	173
STLP-Stacey Hodges-WP		100	84	16
Staff activities		7,422	7,416	6
Student activities		10,088	10,088	
Student Activities - WP		8,693	8,693	
Student leadership team	45	635	624	56
Student Water Machine	10	704	580	134
Student Water Machine	150	832	817	165
The bunny hutch	239	2,285	813	1,711
SP-YEARBOOK-RICE	186	2,303	1,733	756
WP-FBLLA-Karen Morgan		913	601	312
WP-YearbooksCabral	26	1,670	1,696	
Westport FCCLA	237	56	153	140
Subtotal	99,561	847,435	847,868	99,128
Interfund transfers		(37,905)	(37,905)	
Certificate of deposit	(15,001)			(15,001)
Total	<u>\$ 84,560</u>	<u>\$ 809,530</u>	<u>\$ 809,963</u>	<u>\$ 84,127</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, 2012

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Allied Health	\$	\$ 1,000		\$ 1,000
Art	1,029	75		1,104
AP Testing		7,065	\$ 7,065	
At risk fees	14,364	23,832	30,754	7,442
Band	57	7,584	6,127	1,514
Baseball	1,085	9,935	11,006	14
Basketball	2,372	7,237	9,609	
Beta club	1,158			1,158
Bookstore	22,083	33,787	26,484	29,386
Boys basketball	2,266	160	1,059	1,367
Bowling Team	63		63	
Change fund		1,100	1,100	
Checking acct. interest	31	17		48
Cheerleaders	715	15,657	16,325	47
Chess Club	67		67	
Choral music	41			41
Class of 12	461	18,587	19,048	
Class of 13	569	353		922
Class of 10	1,485		1,485	
Class of 11	1,231	1,411	2,642	
Cross Country	320		130	190
Cup and Flower Fund	173	600	773	
Debate Team	19		19	
Drama club	99		99	
Ecology Club	37			37
ECE-Brenzel	21	720	267	474
Field Trips	1,424		1,424	
Field Trips ECE Jones		3,280	3,280	
Field trip-seniors	170	12,860	12,930	100
English	25		25	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Football	1,835	21,024	21,772	1,087
French club	181			181
Girls basketball-vol		1,793	1,695	98
Golf-boys	275	20	120	175
Humanities	29		29	
Incentives	255	7,000	5,857	1,398
Interest on cd's	185	192		377
Library	268	758	526	500
Lockers	688			688
Lost textbooks	117			117
MTRP	549	247	421	375
Maintenance	104		104	
Math Department	16		16	
Men of Quality		150		150
National honor society	709			709
Newspaper-Student	7		7	
NJROTC fund raisers	2,559	2,156	2,881	1,834
NJROTC reimbursable	2,176	7,210	4,657	4,729
Operating	1,255	402	1,650	7
Orchestra	1,049		167	882
Programs	9,854	2,954	10,173	2,635
School/comm. ser	541	122		663
Scholarship-Valley H S	100		100	
Scholarships	6,152	103		6,255
Scholarship - Dixon	711	92	803	
Science Dept	1,182	3,365	3,867	680
Snack Machines	826		826	
Soccer-Girls	164	989	1,153	
Soft drinks	5,405	19,893	11,131	14,167
Softball	940	429	1,297	72

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Spanish club	318			318
Step Team	224	1,429	1,253	400
Student Activities	189	27,781	26,067	1,903
Student council	406			406
Technology education	4,628		19	4,609
Tennis	516		232	284
The Academy		596	190	406
Track-boys	234		205	29
Valley Youth Services	255	900	1,155	
Volleyball	450	756	1,189	17
Wrestling	1,059	420	1,479	
Yearbook	5,169	6,373	11,493	49
Subtotal	102,945	252,414	264,315	91,044
Interfund transfers		(43,068)	(43,068)	
Certificate of deposit	(30,000)			(30,000)
Total	<u>\$ 72,945</u>	<u>\$ 209,346</u>	<u>\$ 221,247</u>	<u>\$ 61,044</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, 2012

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
A Baseball		\$ 15,100	\$ 13,130	\$ 1,970
A softball	\$ 1,470	4,780	6,250	
Administrative	642	123	765	
A Golf	11			11
A volleyball	555	723	780	498
Art Club	249			249
Art Classes	8,085	1,613	6,649	3,049
A girl's basketball	396	3,960	3,789	567
Alumni Website	7	1,670	38	1,639
AP Testing	1,012	1,566	2,578	
ATH Football	2,178	6,183	6,612	1,749
Ath track		1,170	1,170	
At risk	3,931	22,465	26,396	
Ath - insurance	211	3,920	3,890	241
Ath boys basketball	90	11,574	10,345	1,319
A Girls Soccer	258	34	292	
A- Boys Soccer	710	440		1,150
Athletics	9,078	45,474	54,552	
Awards - scholarships	2,750		1,000	1,750
Band	2,841	1,392	1,747	2,486
Band Booster	1,037			1,037
Baseball		1,391	1,391	
Basketball	2,039	9,093	11,132	
Beta club	2,791	234	438	2,587
Bookstore	10,350	17,908	28,258	
Bowling Club	22			22
Business Classes	1,076	190	1,191	75
Cannon's Class	500	455	507	448
CD interest	13	7	7	13
Change fund		1,020	1,020	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Cheerleaders	320	4,419	3,819	920
Chit chat	65	92	27	130
Chorus		725		725
Class of 2012	1,422	17,075	12,582	5,915
Class of 2013	2,007	5,185	3,150	4,042
Class of 2014	578	1,102		1,680
Class of 2015	119	1,695	129	1,685
Coffee faculty	87			87
Concessions	8,047	14,116	22,163	
Cross Country	30			30
Culinary arts	226	5,750	5,976	
Dance team	351	2,528	2,879	
District Tournaments		3,794	3,794	
Drama	355			355
Facing History	634			634
FBLA		417	417	
FCCLA	1,760	837	2,536	61
Flower - faculty	508	10	426	92
Football		7,754	7,754	
Gen fund	30,827	25,024	39,948	15,903
General Fund Student A		3,997	3,996	1
General Fund Faculty A		1,949	1,371	578
HOSA		782	601	181
In/Out		14,610	14,598	12
Interest	4	27	2	29
Lair	3,271	3,315	5,422	1,164
Langford's Class	1			1
Library	971	534	577	928
Library pen & pencil	25			25
Lost textbook	885	814	1,699	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
M.T.R.P.	192			192
Medical Magnet	3,361	1,283	3,223	1,421
Music	2,000			2,000
NHS	15	135	64	86
Orchestra	32	2,225	768	1,489
Paytons Class	250	904	998	156
Pep Club	714	508	616	606
Phys Ed/Health	306	143	132	317
Pre School Fund Raiser	120	50		170
PSAT testing		451	451	
Science Classes	4,876	2,479	4,210	3,145
Green Team	49			49
Skills USA	132			132
Soccer		2,415	2,415	
Softball		582	582	
Staff Retreat	476		476	
Student council/Stud writ	69			69
Tennis	42			42
Theatre Arts	83	13	13	83
Transcripts	26		26	
Unified Teams/Special	3,257		3,257	
United Basketball League	45	1,072	1,117	
Vending Carbonated	1,162	5,862	7,024	
Vending Non-Carb	26	347	26	347
Vending Snacks	305	2,470	2,410	365
Vending Student		5,022	4,931	91
Vietnam Memorial fund	1,358			1,358
Volleyball		1,018	1,018	
Subtotal	123,691	296,015	351,550	68,156

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Waggener Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Interfund transfers		(75,631)	(75,631)	
Certificate of deposit	(20,033)	20,033		
Total	<u>\$ 103,658</u>	<u>\$ 240,417</u>	<u>\$ 275,919</u>	<u>\$ 68,156</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, 2012

Western Math Science Technology Magnet High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative		\$ 11,964	\$ 11,964	
Art-Photo		50		\$ 50
Athletic insurance	\$ 196	2,870	3,045	21
Athletic	32,651	47,758	63,985	16,424
Band	714	2,659	1,780	1,593
Baseball	410	146	556	
Basketball		500		500
Basketball, girls	22	1,289	1,311	
Beta		360	360	
Ben Jeffries Scholarship	385			385
Booster Club	995			995
Café 103		14,759	14,759	
Change Fund		800	800	
Cheerleaders	538	562	1,025	75
Concessions	3,202	8,007	10,748	461
Early College funds	5,000	3,000	1,116	6,884
FBLA	488		99	389
Fee waivers		25,635	25,635	
Field trips		2,087	2,087	
Football	607	1,915	1,154	1,368
Interest	21	130	137	14
Library		841	650	191
Linda Smith Art Scholars	100			100
MTRP		128		128
MD/FMD	636	582	539	679
Orchestra		884	615	269
Pepsi	111	2,185	1,941	355
Restitution	650			650
Softball	272			272
Sr. 2014	1,530	1,050		2,580

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Western Math Science Technology Magnet High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Sr. 2011	2,817	143	2,940	20
Sr 2015		1,070	30	1,040
Sr. 2012	5,140	10,737	15,877	
Sr. 2013	3,853	1,904	1,895	3,862
Schoolwear		5,501	4,818	683
Staff Morale	482	5,576	6,058	
Student activity		9,062	9,062	
Student Government	348			348
Tennis	103	320	200	223
Textbooks	70	601	671	
Track	401	941	1,342	
Volleyball		505	145	360
Wrestling		294		294
Yearbook		4,869	4,869	
Subtotal	61,742	171,684	192,213	41,213
Interfund transfers		(51,299)	(51,299)	
Certificate of deposit	(10,000)			(10,000)
Total	\$ 51,742	\$ 120,385	\$ 140,914	\$ 31,213

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, 2012

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Administrative	\$ 7,145	\$ 20,337	\$ 9,094	\$ 18,388
Band	4,910	23,586	18,745	9,751
Band spring trip	2,181	86,169	83,130	5,220
Change Fund		1,000	1,000	
Clint Vaught Memorial		1,365	500	865
College Career	10,938	6,934	7,738	10,134
Dance Concert		11,253	11,253	
Dance ensemble	1,470	11,213	11,186	1,497
Dance Travel Account	2,318	8,819	3,728	7,409
Dance Trip Account	3,654	20,888	20,450	4,092
Design and production	463	2,762	3,217	8
Discretionary	7,985	6,422	7,859	6,548
Interest now CD		345	345	
Humanities	1,708	400	290	1,818
Library	1,808	32	1,287	553
Manual Alumni Scholzar		2,500	2,500	
Musical theater	2,080	1,151	1,910	1,321
New works festival		4,068	4,068	
Orchestra	2,724	9,479	9,977	2,226
Orchestra trip account	5,957	2,149	141	7,965
Pepsi		850	850	
Percussion	331	10,782	11,113	
Piano	1,102	1,587	117	2,572
Productions	63,649	19,023	40,818	41,854
Robert West Scholarship	2,130		1,000	1,130
Snack		2,128	2,128	
Spirit Wear		4,760	4,760	
Stepping Out		5,186	5,186	
Student activities	665		665	
Student fee	274	3,458	3,732	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2012

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2012</u>
Theater	2,037	3,318	1,905	3,450
Thespian	3	678	259	422
Tour show	2,464			2,464
Tri-M	422	1,168	1,033	557
The Rivals		9,088	9,088	
The Wedding Singer		37,863	37,863	
Vocal	119	11,575	11,232	462
Young actors institute	49,365	32,882	45,226	37,021
Young writers workshop	14,892	12,530	17,941	9,481
Subtotal	192,794	377,748	393,334	177,208
Interfund transfers		(48,203)	(48,203)	
Certificate of deposit	(62,301)			(62,301)
Total	<u>\$ 130,493</u>	<u>\$ 329,545</u>	<u>\$ 345,131</u>	<u>\$ 114,907</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 the combined statement of fiduciary net assets of the High School Activity Funds (the "Activity Funds") of the Jefferson County Board of Education (the "Board") as of and for the year ended June 30, 2012, and have issued our report thereon dated November 14, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Activity Funds' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the combined statement of fiduciary net assets, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Activity Funds' internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Activity Funds' combined statement of fiduciary net assets will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Activity Funds' combined statement of fiduciary net assets 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 14, 2012.

This report is intended solely for the information and use of the members of the Board, management and the Kentucky Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Stollman & Capry PSC

Louisville, Kentucky
November 14, 2012