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

June 30, 2019

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## **Independent Auditors' Report**

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

### **Report on Financial Statement**

We have audited the accompanying combined statement of fiduciary net position of the High School Activity Funds of the Jefferson County Board of Education (the "District") as of June 30, 2019, and the related notes to the combined statement of fiduciary net position, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the 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 from material misstatement.

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

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

## **Opinion**

In our opinion, the combined statement of fiduciary net position referred to above presents fairly, in all material respects, the net position of the High School Activity Funds of the District as of June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (Unaudited) on page 4 be presented to supplement the combined statement of fiduciary net position. 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.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined statement of fiduciary net position. The combining information and supplemental schedules listed in the preceding table of contents on pages 10 through 93, are presented for purposes of additional analysis and is not a required part of the financial statement of the High School Activity Funds of the District.

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have issued a report dated October 31, 2019, on our consideration of the District's 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 this report is to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance related to the High School Activity Funds.

*Stottman and Company PSC*  
Louisville, Kentucky  
October 31, 2019

Management's Discussion and Analysis (Unaudited)

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

June 30, 2019

The management team of the Jefferson County Board of Education (the "District") presents this Management's Discussion and Analysis (Unaudited) of the High School Activity Funds (the "Activity Funds") for the fiscal year ended June 30, 2019. Please read it in conjunction with the Activity Funds' financial statement which is on page 6.

**Government Structure**

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

**Basic Financial Statements**

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

The Activity Funds of the District are being presented as 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 \$3,916,082 at June 30, 2019, compared to \$4,045,249 of total assets in the prior year, which reflects a decrease of \$129,167. At June 30, 2019, total assets consist primarily of cash and certificates of deposit totaling \$3,758,434, compared to June 30, 2018 which reflected cash and certificates of deposit of \$3,882,664. This decrease in cash and certificates of deposit was due primarily to the excess of cash disbursements over cash receipts of \$124,230 during the fiscal year ended June 30, 2019. Total liabilities of all Activity Funds amounted to \$3,916,082 at June 30, 2019, compared to total liabilities of \$4,045,249 in the prior year.

High schools generate receipts for their funds primarily from student fees, athletic event admissions, fund raising projects and donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$10,507,560 during the fiscal year ended June 30, 2019, which reflects a \$835,193 decrease over the prior year's cash receipts of \$11,342,753. Disbursements by the Activity Funds amounted to \$10,581,790 and \$11,930,886 during the fiscal years ended June 30, 2019 and 2018, respectively.

### **Contacting the Jefferson County Board of Education Financial Management**

This financial report is designed to provide a general overview of the finances of the Jefferson County Board of Education High School Activity Funds and to show management's accountability for these funds. If you have questions about this report or need additional information, contact the Chief Financial Officer/Treasurer of the Jefferson County Board of Education, P.O. Box 34020, Louisville, Kentucky 40232-3674.

Combined Statement of Fiduciary Net Position

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

June 30, 2019

**Assets**

Cash	\$ 3,132,067
Certificates of deposit	626,367
Accounts receivable	45,121
Inventory	<u>112,527</u>

**Total Assets** \$ 3,916,082

**Liabilities**

Accounts payable	\$ 95,437
Due to student groups	<u>3,820,645</u>

**Total Liabilities** \$ 3,916,082

See Notes to Combined Statement of Fiduciary Net Position



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

June 30, 2019

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

Fund Structure--The Jefferson County Board of Education (the "District") High School Activity Funds (the "Activity Funds") provide funding for the programs in thirty high schools and technical centers for District sponsored programs, and to supplement the activities provided by the District. The District prescribes policies for the supervision and administration of the Activity Funds in accordance with the requirements of the Kentucky Department of Education as set forth in its publication, "*A Uniform Program of Accounting for School Activity Funds*". Salaries for the treasurers of Activity Funds and other administrative support are paid by the District and recorded in the District's General Fund.

High schools generate revenue for their funds primarily from student fees, allocations from the District, athletic event admissions, fund raising projects and donations.

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

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

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

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

Use of Estimates--The preparation of the combined statement of fiduciary net position requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of this financial statement. Actual results could differ from those estimates.

Subsequent Events--In preparing this financial statement, management of the District has evaluated events and transactions for potential recognition or disclosure through October 31, 2019, the date the financial statement was available to be issued.

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

June 30, 2019

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

Generally accepted accounting principles require the Activity Funds to disclose how they address custodial credit risk, interest rate risk, credit risk, and concentration of credit risk.

Statutes authorize the Activity Funds to invest in the following:

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

The Activity Funds invest in certificates of deposit at various financial institutions located in Jefferson County, Kentucky, with various maturity dates and rates of interest. These certificates of deposit are stated at cost, which approximates their market value.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Activity Funds' deposits may not be returned to it. All cash deposits and certificates of deposit of the Activity Funds are covered by depositor insurance provided by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per depositor. Any amounts in excess of FDIC coverage are covered by pledged securities at the various financial institutions in the District's name.

By investing in certificates of deposit, the Activity Funds have minimized their exposure to credit risk. Interest rate risk is minimized by primarily investing in certificates of deposit with maturity dates of one year or less.

Continued

Notes to Combined Statement of Fiduciary Net Position--Continued

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

June 30, 2019

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

Certificates of deposit activity during the year ended June 30, 2019 is summarized as follows:

	<b>Certificates of Deposit July 1, 2018</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Certificates of Deposit June 30, 2019</b>
Atherton High School	\$ 5,000			\$ 5,000
Ballard High School	49,108			49,108
Butler Traditional High School	95,000		\$ (50,000)	45,000
DuPont Manual High School	150,000			150,000
Eastern High School	25,000			25,000
Fairdale High School	80,000			80,000
Jeffersontown High School	62,958			62,958
Louisville Male High School	97,000			97,000
Pleasure Ridge Park High School	30,000			30,000
Seneca High School				
Valley High School	30,000			30,000
Youth Performing Arts School	52,301			52,301
	<u>\$ 676,367</u>	<u>\$</u>	<u>\$ (50,000)</u>	<u>\$ 626,367</u>

**Note C--Future Funding**

Funding for the Activity Funds is generally dependent upon the fund raising ability of the students, parents and others in the high schools, and the success of the other programs. Continuation of the various activities in each high school is predicated upon the ability of students, parents and others to raise funds, the students' intent to continue their activities, and upon the District's continued support of these activities.

## **Combining Information**

Combining Statement of Fiduciary Net Position

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

June 30, 2019

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
<b>Assets</b>			
Cash	\$ 3,132,067	\$ 144,361	\$ 312,945
Certificates of deposit	626,367	5,000	49,108
Accounts receivable	45,121	1,000	
Inventory	112,527	4,281	20,994
	<u>112,527</u>	<u>4,281</u>	<u>20,994</u>
<b>Total Assets</b>	<b><u>\$ 3,916,082</u></b>	<b><u>\$ 154,642</u></b>	<b><u>\$ 383,047</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 95,437	\$ 233	\$ 11,887
Due to student groups	3,820,645	154,409	371,160
	<u>3,820,645</u>	<u>154,409</u>	<u>371,160</u>
<b>Total Liabilities</b>	<b><u>\$ 3,916,082</u></b>	<b><u>\$ 154,642</u></b>	<b><u>\$ 383,047</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Breckinridge Metropolitan High School</b>	<b>James Graham Brown School</b>	<b>Butler Traditional High School</b>
<b>Assets</b>			
Cash	\$ 6,928	\$ 73,783	\$ 244,246
Certificates of deposit			45,000
Accounts receivable			17,011
Inventory			22,157
	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$ 6,928</b>	<b>\$ 73,783</b>	<b>\$ 328,414</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Liabilities</b>			
Accounts payable		\$ 1,997	\$ 38,844
Due to student groups	\$ 6,928	71,786	289,570
	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>\$ 6,928</b>	<b>\$ 73,783</b>	<b>\$ 328,414</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Central High Magnet Career Academy</b>	<b>Churchill Park School</b>	<b>Doss High School</b>
<b>Assets</b>			
Cash	\$ 70,216	\$ 29,438	\$ 69,833
Certificates of deposit			
Accounts receivable			
Inventory			6,964
	<u>70,216</u>	<u>29,438</u>	<u>76,797</u>
<b>Total Assets</b>	<b><u>\$ 70,216</u></b>	<b><u>\$ 29,438</u></b>	<b><u>\$ 76,797</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 9,015		
Due to student groups	61,201	\$ 29,438	\$ 76,797
	<u>70,216</u>	<u>29,438</u>	<u>76,797</u>
<b>Total Liabilities</b>	<b><u>\$ 70,216</u></b>	<b><u>\$ 29,438</u></b>	<b><u>\$ 76,797</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>DuPont Manual High School</b>	<b>Eastern High School</b>	<b>Fairdale High School</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash	\$ 294,705	\$ 293,292	\$ 138,606
Certificates of deposit	150,000	25,000	80,000
Accounts receivable			2,185
Inventory			
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Assets</b>	<u><u>\$ 444,705</u></u>	<u><u>\$ 318,292</u></u>	<u><u>\$ 220,791</u></u>
<b>Liabilities</b>			
Accounts payable		\$ 200	\$ 6,243
Due to student groups	<u>\$ 444,705</u>	<u>318,092</u>	<u>214,548</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Liabilities</b>	<u><u>\$ 444,705</u></u>	<u><u>\$ 318,292</u></u>	<u><u>\$ 220,791</u></u>

Continued



Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Fern Creek High School</b>	<b>Iroquois High School</b>	<b>Jefferson County High School</b>
<b>Assets</b>			
Cash	\$ 43,174	\$ 35,060	\$ 335,958
Certificates of deposit			
Accounts receivable	2,750		
Inventory		167	2,804
	<u>45,924</u>	<u>35,227</u>	<u>338,762</u>
<b>Total Assets</b>	<b><u>\$ 45,924</u></b>	<b><u>\$ 35,227</u></b>	<b><u>\$ 338,762</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 241	\$ 1,506	
Due to student groups	45,683	33,721	\$ 338,762
	<u>45,924</u>	<u>35,227</u>	<u>338,762</u>
<b>Total Liabilities</b>	<b><u>\$ 45,924</u></b>	<b><u>\$ 35,227</u></b>	<b><u>\$ 338,762</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Jeffersontown High School</b>	<b>Liberty High School</b>	<b>Louisville Male High School</b>
<b>Assets</b>			
Cash	\$ 27,491	\$ 18,752	\$ 225,949
Certificates of deposit	62,958		97,000
Accounts receivable			18,463
Inventory			
	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$ 90,449</b>	<b>\$ 18,752</b>	<b>\$ 341,412</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Liabilities</b>			
Accounts payable	\$ 668		\$ 3,715
Due to student groups	89,781	\$ 18,752	337,697
	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>\$ 90,449</b>	<b>\$ 18,752</b>	<b>\$ 341,412</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<u>Minor Daniels Academy</u>	<u>Marion C. Moore School</u>	<u>Phoenix School of Discovery</u>
<b>Assets</b>			
Cash	\$ 5,309	\$ 45,566	\$ 2,477
Certificates of deposit			
Accounts receivable			
Inventory		936	
	<u>5,309</u>	<u>46,502</u>	<u>2,477</u>
<b>Total Assets</b>	<u>\$ 5,309</u>	<u>\$ 46,502</u>	<u>\$ 2,477</u>
<b>Liabilities</b>			
Accounts payable			\$ 680
Due to student groups	\$ 5,309	\$ 46,502	1,797
	<u>5,309</u>	<u>46,502</u>	<u>2,477</u>
<b>Total Liabilities</b>	<u>\$ 5,309</u>	<u>\$ 46,502</u>	<u>\$ 2,477</u>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Pleasure Ridge Park High School</b>	<b>Seneca High School</b>	<b>Academy @ Shawnee</b>
<b>Assets</b>			
Cash	\$ 162,130	\$ 93,420	\$ 35,043
Certificates of deposit	30,000		
Accounts receivable			116
Inventory	7,655	180	2,297
	<u>199,785</u>	<u>93,600</u>	<u>37,456</u>
<b>Total Assets</b>	<b><u>\$ 199,785</u></b>	<b><u>\$ 93,600</u></b>	<b><u>\$ 37,456</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 6,421	\$ 876	\$ 1,167
Due to student groups	193,364	92,724	36,289
	<u>199,785</u>	<u>93,600</u>	<u>37,456</u>
<b>Total Liabilities</b>	<b><u>\$ 199,785</u></b>	<b><u>\$ 93,600</u></b>	<b><u>\$ 37,456</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Southern High School</b>	<b>State Agency Schools</b>	<b>T.A.P.P.</b>
<b>Assets</b>			
Cash	\$ 51,835	\$ 24,530	\$ 27,560
Certificates of deposit			
Accounts receivable	1,104	2,426	66
Inventory	5,089		
	<u>58,028</u>	<u>26,956</u>	<u>27,626</u>
<b>Total Assets</b>	<b>\$ 58,028</b>	<b>\$ 26,956</b>	<b>\$ 27,626</b>
<b>Liabilities</b>			
Accounts payable	\$ 2,979		\$ 358
Due to student groups	55,049	\$ 26,956	27,268
	<u>58,028</u>	<u>26,956</u>	<u>27,626</u>
<b>Total Liabilities</b>	<b>\$ 58,028</b>	<b>\$ 26,956</b>	<b>\$ 27,626</b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<b>Valley High School</b>	<b>Waggener High School</b>	<b>Western High School</b>
<b>Assets</b>			
Cash	\$ 85,864	\$ 71,004	\$ 42,201
Certificates of deposit	30,000		
Accounts receivable			
Inventory	35,756	3,247	
	<u>151,620</u>	<u>74,251</u>	<u>42,201</u>
<b>Total Assets</b>	<b><u>\$ 151,620</u></b>	<b><u>\$ 74,251</u></b>	<b><u>\$ 42,201</u></b>
<b>Liabilities</b>			
Accounts payable	\$ 3,723	\$ 1,744	\$ 2,940
Due to student groups	147,897	72,507	39,261
	<u>151,620</u>	<u>74,251</u>	<u>42,201</u>
<b>Total Liabilities</b>	<b><u>\$ 151,620</u></b>	<b><u>\$ 74,251</u></b>	<b><u>\$ 42,201</u></b>

Continued

Combining Statement of Fiduciary Net Position--Continued

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

June 30, 2019

	<u>Youth Performing Arts School</u>
<b>Assets</b>	
Cash	\$ 120,391
Certificates of deposit	52,301
Accounts receivable	
Inventory	
	<hr/>
<b>Total Assets</b>	<u><u>\$ 172,692</u></u>
<b>Liabilities</b>	
Accounts payable	
Due to student groups	<u>\$ 172,692</u>
<b>Total Liabilities</b>	<u><u>\$ 172,692</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, 2019

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2019</u>
Atherton High School	\$ 156,726	\$ 668,076	\$ 680,441	\$ 144,361
Ballard High School	360,898	786,081	834,034	312,945
Breckinridge Metropolitan High School	9,752	5,518	8,342	6,928
James Graham Brown School	70,235	275,422	271,874	73,783
Butler Traditional High School	144,656	741,458	641,868	244,246
Central High Magnet Career Academy	58,233	552,783	540,800	70,216
Churchill Park School	29,344	21,665	21,571	29,438
Doss High School	67,156	190,801	188,124	69,833
DuPont Manual High School	367,792	1,147,632	1,220,719	294,705
Eastern High School	261,914	736,880	705,502	293,292
Fairdale High School	82,088	465,253	408,735	138,606
Fern Creek High School	61,477	530,400	548,703	43,174
Iroquois High School	67,322	178,066	210,328	35,060
Jefferson County High School	388,736	346,467	399,245	335,958
Jeffersontown High School	34,763	263,493	270,765	27,491
Liberty High School	15,420	14,119	10,787	18,752
Louisville Male High School	256,960	1,294,022	1,325,033	225,949
Minor Daniels Academy	9,934	8,341	12,966	5,309
Marion C. Moore School	60,324	395,732	410,490	45,566
Phoenix School of Discovery	7,720	31,933	37,176	2,477
Pleasure Ridge Park High School	124,741	500,908	463,519	162,130

Continued



Combining Statement of Cash Receipts and Disbursements--Continued

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

Year Ended June 30, 2019

<b>Name of Activity</b>	<b>Cash Balance July 1, 2018</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance June 30, 2019</b>
Seneca High School	104,505	282,369	293,454	93,420
Academy @ Shawnee	33,359	122,032	120,348	35,043
Southern High School	84,292	154,077	186,534	51,835
State Agency Schools	18,907	34,397	28,774	24,530
T.A.P.P.	24,957	22,927	20,324	27,560
Valley High School	99,657	206,916	220,709	85,864
Waggener High School	54,673	163,063	146,732	71,004
Western High School	36,835	119,068	113,702	42,201
Youth Performing Arts School	112,921	247,661	240,191	120,391
<b>Total</b>	<b>\$ 3,206,297</b>	<b>\$ 10,507,560</b>	<b>\$ 10,581,790</b>	<b>\$ 3,132,067</b>

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, 2019

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academies		\$ 500	\$ 500		
ACT Test Fees		8,338	482	\$ (7,856)	
Adult Revenue Account	\$ 263	1,642	1,802	920	\$ 1,023
Adult Snack Revenue		86		(86)	
Agendas - Lost		35	5	(30)	
AGM - Stanton	88			(88)	
Animal Rights fund	109			(109)	
AP Testing		32,898	3,604	(29,294)	
APHG	149	2,136	2,420	736	601
Arabic Club	103			(103)	
Art Club	254	95	349		
Art Department		2,660	380	(2,280)	
Athertones - Choir	280			(280)	
Athletic Department	5,636	6,234	22,848	11,966	988
Athletic - Insurance	285	7,840	10,360	2,235	
Athletic Startup		1,000	1,000		
Athletic Ticket Sales		83,360	57,625	(25,735)	
Athletic Tournaments		9,502	7,098	(2,404)	
Athletic Concessions		13,616	4,061	(6,280)	3,275
Band	34,998	49,042	56,672	900	28,268
Beta	445	1,518	1,109		854
Black History Program				180	180
Bookstore Change		500	500		
BSU - Black Student Union	1,890				1,890
CD Interest		10		(10)	
Change Fund		1,800	1,800		
Charity - D. Penner		988	1,020	32	
Chess Team	328	917	699	(191)	355
Chinese Club	2			(2)	
Choir Travel	1,466	473	1,145	(794)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Chorus	2,762	6,128	5,402	(1,006)	2,482
Counselor fund	5	315	320		
Culture Club	115			(115)	
Debate Team	723			(723)	
Dollars for Scholars	32			(32)	
Drama	4,744	8,233	6,619	(2,371)	3,987
Drama Field Trips		806	2,576	1,770	
ECE - Barnes	527	507	520		514
ECE - Boston	753	1,114	928		939
EMCA	60			(60)	
FCCLA	752				752
FEA / MTRP	777		837	60	
Fee Waiver		22,644	20,963	(1,681)	
French Club	849	461	451		859
Garden Club	372	211			583
General		81	2,850	2,769	
German Club	198	4,824	5,000		22
Gregory Excel Award	1,000			(1,000)	
Harry Potter Club	48			(48)	
Holocaust/Penner		24,420	23,155		1,265
Hope/Student Emergency	982				982
IB Classes	4	1,386	1,502	127	15
IB Testing		12,404	917	(11,487)	
Japanese Club	342				342
Junior Class	471	13,321	6,878	(6,667)	247
Library Department		458	458		
Marine Bio Club	1,665	11,547	9,642	(45)	3,525
Men of Quality	76				76
Misc Field Trips			540	540	
MSA - Muslim Student Assoc.	77	368	116	103	432

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Newspaper		1,270	765	(505)	
NHS	2,659	1,230	2,019		1,870
Now Interest Account		2,329		(2,329)	
Orchestra - Dougherty	2,057	1,703	1,948	(720)	1,092
Outdoor Club	36			(36)	
Parking Fees		1,615	4,415	2,800	
Pepsi - Students		1,625		(1,625)	
Pepsi - Teachers		789		(789)	
Photography Class		1,320	120	(1,200)	
Photography Club	284				284
Piano - Tate		180	500	320	
PSAT Test Fees		2,704	144	(2,560)	
PTSO Scholarship		2,000	2,000		
RAK	25		25		
Registration fees		90,476	151,381	60,905	
Rho Kappa	1,485	4,166	3,775	(25)	1,851
School Store	5,799	11,138	3,650	325	13,612
Senior Class	9,075	29,243	39,097	6,692	5,913
Social Club	241	1,170	492		919
Sophomore Class	110	137		(247)	
Spanish Club	350	40		277	667
Spanish Honor Society	277			(277)	
Special Collection	250			(250)	
Sports - Archery	96	31,002	20,386		10,712
Sports - Baseball	3,819	5,860	5,885	1,665	5,459
Sports - Bowling	1,555	300	860		995
Sports - Boys Basketball	1,371		400	1,800	2,771
Sports - Cheerleading	6,149	34,109	44,934	4,974	298
Sports - Cross Country	5,252	12,848	14,698	(395)	3,007
Sports - Dance Team	2,583	(360)			2,223

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Atherton High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Sports - Field Hockey	567	13,727	7,719	(1,910)	4,665
Sports - Football	3,625	6,032	10,580	923	
Sports - Girls Basketball	2,012	700	711		2,001
Sports - Golf Boys/Girls	1,043	320	600	(180)	583
Sports - Lacrosse Boys	592	650	1,192	947	997
Sports - Lacrosse Girls	801	1,000	1,971	1,100	930
Sports - Soccer Boys	449		144		305
Sports - Soccer Girls	3,557	5,800	4,829	1,200	5,728
Sports - Softball	2,423		770		1,653
Sports - Step Team	28	1,099	1,142	15	
Sports - Swimming	3,846	3,728	8,027	501	48
Sports - Tennis	563	66	439		190
Sports - Track	57	245	6,240	6,555	617
Sports - Volleyball	2,095	8,015	8,814	(535)	761
Sports - Wrestling	411	2,477	3,601	2,635	1,922
Sr Class - Financial Int	6,686		6,000	(686)	
Student Activities	22,702	583	7,398	2,887	18,774
The Jim Marshall Fund		500	500		
TSA - Technology Student		200	200		
Vaudeville		2,503	410	(2,093)	
World Language	500	1,640	150	(1,990)	
Y-Club	2,666	30,514	29,572	450	4,058
Yearbook		14,708	14,708		
Youth Service Center		2,257	2,077	(180)	
Subtotal	161,726	668,076	680,441		149,361
Certificate of Deposit	(5,000)				(5,000)
<b>Total</b>	<u>\$ 156,726</u>	<u>\$ 668,076</u>	<u>\$ 680,441</u>	<u>\$</u>	<u>\$ 144,361</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academics	\$ 187	\$ 380	\$ 772	\$ 2,000	\$ 1,795
Adult Account	465	1,094	1,846	304	17
Adult Vending	66	4,976	5,440	814	416
Advm Lance	1,393	886	557	(1,118)	604
AP Testing	26,209	30,885	102,655	80,382	34,821
Archery		2,582	1,671		911
Art - Dobson	7,970	605	8,000	53	628
Art - Whitehouse	53			(53)	
At Risk		25,992	10,900	(15,092)	
Ath. Land Rover Soccer	600			(600)	
Athletic Insurance	3,038	10,725	11,615	5,040	7,188
Athletics	15,631	159,659	177,993	2,744	41
Auditorium	3,075		291		2,784
AV	355	280	182		453
Bach	709				709
Ballard Band Boosters	466			(466)	
Ballard Boys BB	295				295
Ballard Chess Team	367			(367)	
Ballard Football	2,536	7,768	5,281	(3,581)	1,442
Ballard Girls BB	2,403	4,725	6,109		1,019
Barc	844	309	300		853
Best Buddies	280	723	237		766
Beta	309	2,160	2,320	20	169
Black Student Union		791	685		106
Bookstore	11,240	22,232	22,794	(4,154)	6,524
Boys Baseball	1,579	2,075	2,831		823
Boys Golf		7,999	3,274	(1,626)	3,099
Boys Tennis	1,177	1,967	2,729		415
Change Fund		4,500	4,500		
Cheerleaders	3,672	30,372	33,986	1,650	1,708
Chemistry Club	4,761	4,584	2,795	(285)	6,265
Chicago Trip	3,642	8,170	9,579	(2,233)	
Choir	200	1,116	916		400
Class of 2018	5,845	1,593	7,438		
Class of 2019	11,952	20,131	46,552	21,168	6,699

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Class of 2020	14,870	7,735	9,610	5,990	18,985
Class of 2021	7,361	1,167	(250)	6,170	14,948
Class of 2022		1,127	200	9,870	10,797
Collage	445	160	445	1,000	1,160
Cyber Engineering		2,550		500	3,050
Dance Maroon	39,589	32,733	37,874		34,448
Debate	513	800	982		331
Donations/Crocker's	139			(139)	
Donations	867	1,350	350		1,867
Drama Fundraiser	14,460	28,231	29,926	500	13,265
ECE - CBE	835	315		3,522	4,672
English Department	455	500	955		
Environmental Club	586				586
Evans	3,982	460	564		3,878
FBLA	1,325	3,391	9,181	5,125	660
Field Trips	20	5,352	3,481	(1,891)	
First Ballard Reserve	492			(492)	
FMD Basketball	1,124	3,179	1,539	(2,764)	
Foreign Exchange	3,452	2,618	2,498		3,572
Foreign Language	738				738
French Club	79				79
Freshman Aca. Hospitality	130		18		112
Girls Tennis	958		426		532
Girls Track/Cross Country	2,687	2,599	4,526	(760)	
Golf Scramble	1,365				1,365
Hall of Fame	5,893		5,800		93
Interest & CDs	106	4,118		(3,916)	308
Japanese Club	1,033	795	1,540		288
KYA - KUNA	219	19,000	19,202		17
M T R P	63			(63)	
Math	572	1,000	138	(573)	861
Men of Quality	214	150	308	594	650
MU Alpha Theta	2,739	600	410		2,929
National Art Honor Society	1,233		130	550	1,653
National English Honor	500				500

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Ballard High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Newspaper	207		2,270	2,063	
NHS	8,336	2,590	1,275	(550)	9,101
Orchestra	4,781	3,151	5,982	500	2,450
Parking	700	6,220	6,920		
Photography Club	160				160
Ping Pong Club	302			(302)	
PSAT	15,119	5,490	19,198	(20)	1,391
Quick Recall				2,000	2,000
Region 6 Golf Tourn		2,150	3,323	2,000	827
Scholarship	1,164	4,500			5,664
Science Fees	2,452	391	646		2,197
Ski Club	213	2,040	1,800		453
Social Studies	799	270		(799)	270
Spanish Club	549	2,932	3,494	260	247
Spanish Honor	133				133
Star Fund Arts Bldg	500		145		355
Step Team	170			(170)	
Student Activities	137,302	234,927	138,718	(118,698)	114,813
Student Technology	745				745
Summer School	2,609	7,800	6,380	(2,429)	1,600
Swimming	1	5,293	5,279		15
Turtleneck Tuesday Club		53			53
United Basketball League	5,688	6,740	11,861	(258)	309
Volleyball	670	160	382		448
Web Design	145				145
Yearbook	6,898	22,165	22,260	8,580	15,383
Subtotal	410,006	786,081	834,034		362,053
Certificate of Deposit	(49,108)				(49,108)
<b>Total</b>	<u>\$ 360,898</u>	<u>\$ 786,081</u>	<u>\$ 834,034</u>	<u>\$</u>	<u>\$ 312,945</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, 2019

**Breckinridge Metropolitan High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
At Risk		\$ 4,212	\$ 4,191	\$ (21)	
Bank Charges			144	144	
Faculty/Staff Activities	\$ 1				\$ 1
Fred Wiche Award	65				65
Fund for the Arts	833				833
General Fund	4,430	390	43	(144)	4,633
Men of Quality		150	76		74
Pepsi	79	766	783		62
Student Activities	4,344		3,105	21	1,260
<b>Total</b>	<u>\$ 9,752</u>	<u>\$ 5,518</u>	<u>\$ 8,342</u>	<u>\$</u>	<u>\$ 6,928</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**James Graham Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
1st Grade A	\$ 193	\$ 273	\$ 714	\$ 248	
1st Grade B	27	250	609	332	
2nd Grade A	398	728	1,371	295	\$ 50
2nd Grade B	90	653	988	295	50
3rd Grade	178	1,495	1,796	123	
3rd Grade A&B			461	461	
4th & 5th Grade Trip			1,477	1,477	
4th Grade	799	3,201	4,746	746	
5th Grade	557	3,456	4,909	896	
5th Grade Trip	309	28,147	26,979	(1,477)	
6th Grade		1,364	1,082	(774)	(492)
6th Grade Team	492	1,007	1,641	1,974	1,832
7th Grade	215	1,277	1,628	513	377
8th Grade	546	2,644	2,870	380	700
Academic Team HS	1,643		567	171	1,247
Adult Generated Funds	44	55	74	(25)	
Alumni Scholarship Fund	1,800		1,800		
AP Biology	2,039	20,665	22,546	(158)	
AP Test	2,693	14,562	13,206	20	4,069
Art Honor Society	532	130	351	181	492
Art RM 201		2,065	2,810	745	
Art RM 317		2,865	2,985	120	
At Risk Fees	4,934	7,344	610	(11,668)	
Athletic Insurance	30	3,780	2,980		830
Athletics	1,020	14,417	18,572	7,234	4,099
Band	365	5,527	5,357	(10)	525
Basketball Boys MS/HS				606	606
Basketball - Girls Middle	10			(10)	
Basketball - Boys	400	2,465	2,688	(177)	
Basketball - Girls	316		200	10	126
Basketball - Boys Middle	430			(430)	
Beta Club	79	1,463	1,531		11
Black Student Union	1,016	780	676	15	1,135
Bowling	1,650	75	240		1,485
Change Fund		878	878		

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**James Graham Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Cheer - Elementary	131			(131)	
Cheerleaders - Middle	87	1,351	1,307	(131)	
Cheerleading			93	131	38
Chemistry	86		86		
Chorus		6,447	5,947		500
Class of 2019	5,975	3,192	5,223	(3,944)	
Class of 2020	25	5,340	1,465	4,104	8,004
Concessions	6,467	1,060	3,017		4,510
Counseling		30		(30)	
Courtesy Fund	95	955	240		810
Creative Writing		210	240	30	
Debate Team	171			(171)	
Drama	1,427	2,786	3,444	40	809
ELE Music		1,086	1,086		
Elementary Problem Solving		28		(28)	
Elementary Basketball	8,169	5,564	5,423	(5,000)	3,310
Elementary Beta Club	106	945	1,000		51
Elementary Quick Recall	261	56		28	345
Environmental Club	35	2,318	2,327	320	346
Field Trip Multi-Grade		2,392	1,924	(357)	111
Golf	440			(440)	
GSTA	181			(181)	
ID		30	30		
Interest Income	178	111	39	(249)	1
Journalism	206	1,923	2,033	120	216
Junior Beta Club	1,086	1,225	858		1,453
Kindergarten 1	173	225	836	438	
Kindergarten 2	179	190	712	343	
KUNA	964	50		(1,014)	
KUNA High School		5,670	5,515	1,014	1,169
KUNA Middle School	156	5,131	4,450		837
KYA Middle School		725	256		469
Library		8,248	8,287	39	
Lockers		1,361	2,248	887	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**James Graham Brown School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Lost Textbook		140	140		
Lower School Fees		9,871	47	(9,824)	
Men of Quality	15			(15)	
National Honor Society	130	954	631		453
Orchestra	6,097	21,155	14,483	690	13,459
P.E.		510	1,255	745	
Pep Club	2,544	1,461	1,235		2,770
Physics	93		93		
Pirate 1:1 Device Rental		25	25		
PSAT/ NMSQT		465	680	215	
Registration - Electives		3,615		(3,615)	
Registration Fees E/M/H		180	4,005	3,825	
Robotics	494	2,075	2,120	250	699
Sci Olympiad Invitational		1,750	270	(1,480)	
Science		360	3,920	3,560	
Science Olympiad Team			1,128	1,480	352
Science RM 328		800	1,100	300	
Softball	50			(50)	
Spanish	261			(261)	
Spanish Film Society				262	262
Student General	3,475	113	5,225	6,965	5,328
Summer Enrichment Prog	143			(143)	
Swim Team	1,022	1,366	2,318	200	270
Technology		8,234	14,629	6,395	
Tremont Freshman Retreat	70	16,320	17,199	825	16
Tremont Sophomore Trip				908	908
TV Production Club		411			411
Upper School Fees		17,978	7,654	(9,928)	396
Vending - Adult Pepsi		640	54	122	708
Vending - Athletics Pepsi	2,799	1,544	1,908	(97)	2,338
Volleyball				2,940	2,940
Volleyball - High	2,989	870	1,569	(2,290)	
Volleyball - Middle	650			(650)	
Workbook Account		5	745	740	
Yearbook		4,365	2,013		2,352
<b>Total</b>	<u>\$ 70,235</u>	<u>\$ 275,422</u>	<u>\$ 271,874</u>	<u>\$</u>	<u>\$ 73,783</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, 2019

**Butler Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academics	\$ 12,277	\$ 3,710	\$ 12,702	\$ 6,500	\$ 9,785
Administrative	440		1,035	1,900	1,305
Adult	2,514	786	4,240	3,601	2,661
Allied Health	1,034	490	2,125	1,600	999
Annual/Yearbook		37,985	36,453	110	1,642
Archery	2,220	90			2,310
Art		659	3,173	2,550	36
At Risk	11,583	31,717		(43,300)	
Athletics	8,299	17,394	37,133	18,261	6,821
Baseball	1,078	19,693	13,182		7,589
Basketball - Boys	13,099	47,146	34,975	(760)	24,510
Basketball - Girls	2,791	33,424	26,307	(365)	9,543
Bear Buddies	1,693	1,630	1,980		1,343
Bear Walk		10,889	10,879		10
Beta Club	2,940	4,125	4,331		2,734
Black Student Union	584	1,893	2,719	1,330	1,088
Bloss Stadium	2,000				2,000
Bowling Team	1,198	879	1,066		1,011
Change Fund		3,700	3,700		
Cheer	9,703	61,053	66,684	(676)	3,396
Computer Science Club		250			250
Cross Country - Boys	4,604	4,421	5,620	(360)	3,045
Cross Country - Girls	5,117	4,031	5,520	(260)	3,368
Dance Team	3,381	3,430	5,054	(300)	1,457
Debate	500				500
Dual Credit	2,867		253	2,500	5,114
ECE Classroom		737	997	288	28
FBLA	3,880				3,880
FCA	626	3,053	2,690		989
Fees		56,220	7,820	(41,986)	6,414
Field Hockey	1,752	2,442	2,906	(380)	908
Field Trip	14	7,958	9,736	2,953	1,189
Football	7,063	57,203	54,407	2,181	12,040
Golf - Boys	1,298	10,284	12,586	3,682	2,678
Golf - Girls	214	9,248	1,363	(3,658)	4,441

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Butler Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Gray's	19,565	83,871	68,760	(14,079)	20,597
Holiday Program		1,406	1,406		
Hospitality	352	1,092	535		909
Humanities			4,010	7,510	3,500
Interest	1,549	2,727			4,276
Journalism	2		210	210	2
JROTC	2,161	196	737		1,620
Key Club	1,067				1,067
Kingdom Life	35			(35)	
KUNA/KYA	4,014	24,876	32,006	10,000	6,884
Media Center	318	772	8,131	8,100	1,059
Music			1,120	1,120	
National Art Honor Society	198				198
NHS	3,206	3,065	2,304		3,967
Orchestra	464	1,935	1,849	800	1,350
PE			4,550	4,550	
Pep club	197		118		79
Pepsi		6,846		(6,846)	
Robotics/Engineering	841	100	656	3,007	3,292
Science			2,485	2,485	
Senior Athletic Awards	3,629				3,629
Seniors 2018	4,287			(4,287)	
Seniors 2019	22,999	41,514	56,877	825	8,461
Seniors 2020	15,943	12,818	15,532	7,450	20,679
Seniors 2021	8,405		2,816	7,220	12,809
Seniors 2022			1,316	7,588	6,272
Soccer - Boys	1,294	9,956	7,182	(1,060)	3,008
Soccer - Girls	3,225	5,521	4,953	(419)	3,374
Softball	2,976	25,604	27,102	2,100	3,578
Sources of Strength		519	519	1,035	1,035
State Textbooks	285	794	898		181
Student Activities	13,363	158	4,189	7,536	16,868
Student Purchases	5,968	262	316		5,914
Swim Team	917	834	1,465		286
Tennis - Boys	1,035	592	1,075		552

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Butler Traditional High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Tennis - Girls	2,704	205	251		2,658
Testing	5,261	9,183	2,146		12,298
Track - Boys	1,616	1,805	1,750		1,671
Track - Girls	3,320	2,250	1,644		3,926
Unified Basketball		1,016	696	1,016	1,336
Vending	777	619		(777)	619
Video Board Ads	500	1,999	359		2,140
Volleyball	1,414	12,383	10,269	(460)	3,068
Weight Room	1,000				1,000
Subtotal	239,656	691,458	641,868		289,246
Certificate of Deposit	(95,000)	50,000			(45,000)
<b>Total</b>	<u>\$ 144,656</u>	<u>\$ 741,458</u>	<u>\$ 641,868</u>	<u>\$</u>	<u>\$ 244,246</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, 2019

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Adult Acct	\$ 210	\$ 699	\$ 597	\$ (167)	\$ 145
Adult Acct - Bereavement		823	520	380	683
AP Test		2,679	(45)		2,724
Aquatics		15,845	16,775	930	
Art		120	1,455	1,335	
ASA Club		567			567
At Risk		34,596		(34,596)	
Athletic Change Fund		6,000	6,000		
Athletic Insurance	40	3,170	3,210		
Athletic Trainer	6	1,520	1,469		57
Athletics		99,905	101,658	1,753	
Band	443	3,262	5,105	1,400	
Baseball	2,351	6,151	3,108		5,394
Basketball-Girls		4,649	2,516		2,133
Beta Club	270	1,210	1,018		462
Bowling Team	205			(205)	
C/O 2019	5,355	47,692	38,828	(13,219)	1,000
C/O 2020	1,100	21,387	15,877	(10)	6,600
C/O 2021	20	847	41	(118)	708
C/O 2022		200		(110)	90
Centrons	473	3,872	2,668	(70)	1,607
Champ Camp	3,397	540	2,873	(280)	784
Change Banks		94,764	94,764		
Cheerleaders	4,387	14,496	13,449		5,434
Choir		1,479	2,215	1,540	804
Concessions		30,873	34,702	3,829	
Counselor's Office	348	15	363		
Dental Science		76	459	383	
Dual Credit	150			(150)	
Education Rising Club		122	100		22
ESL Field Trips			284	284	
FBLA	837	1,146	1,289		694
Finance			960	960	
Football	6,538	3,759	10,290		7
Forensic Science		42	42		

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Genealogy Club		103			103
Girls Softball	23	2,380	1,118		1,285
Gospel Choir	557	1,805	2,044		318
Graduation Cords		969	726	(104)	139
Hall of Fame	1,347				1,347
HOSA	1,749	5,503	9,095	2,847	1,004
Interest		67		(33)	34
Law & Government		35	35		
Lenny Lyles (Track)	108		108		
Library		137	8,937	8,800	
Marching Band	2,561	43,493	40,474	2,925	8,505
Men Of Quality	617	600	634		583
Montessori	179	4,826	4,921	(84)	
National Honor Society	148	844	978	104	118
NJROTC		43	43		
Nursing 1			1,520	1,520	
Nursing 2			1,460	1,460	
Orchestra		28	1,016	988	
Pepsi		1,649		(1,416)	233
Pre-Med		1,029	1,029		
Science		1,582	1,582		
Snack Machines		247		(247)	
Soccer	150	1,775	643	(218)	1,064
Social Studies		1,681	1,567	(114)	
Spanish		66	66		
Spanish 308		1,392	4,865	3,473	
Speedway	10,289	11,088	18,977	(2,400)	
Speedway Business			890	890	
Speedway Scholarsh	4,200		6,600	2,400	
Spirit Wear Store	216	8,230	8,726	280	
Sports Marketing		400	400		
Stingettes	310	6,816	6,583		543
Student Activity	1,631	12,652	18,303	16,422	12,402
Swim Team	722	4,268	2,087	(2,903)	
Tennis Team		2,320	2,156		164

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Central High Magnet Career Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Textbook		715	715		
Track Team	305	1,700	820	(818)	367
Twirlettes	690	5,197	4,381	70	1,576
Unit Support NJROTC	5,445		4,551		894
Vet Science		1,007	1,007		
Volleyball	410	4,327	4,547	656	846
Wrestling	446	16,513	14,606	1,633	3,986
Yearbook		4,790			4,790
<b>Total</b>	<u>\$ 58,233</u>	<u>\$ 552,783</u>	<u>\$ 540,800</u>	<u>\$</u>	<u>\$ 70,216</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Churchill Park School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Anderson	\$ 100	\$ 100	\$ 100		\$ 100
At Risk	1,405			\$ (1,405)	
Benz	404		120		284
Carlson	1,068				1,068
Counselor Disability Fund		315	90	(225)	
Early Childhood	109				109
East Jefferson Snacks	55	57	57	(55)	
Field Trips	26		26		
Fitchett		155	66		89
Graduation - Reimbursement	109		84		25
Guetig	444	2,117	1,537		1,024
Interest on Account	11	107	51		67
Johnson	22	100	64		58
Klaphaak	183				183
McGiveney	116	305	252		169
Megan Knabel Memorial	109				109
Nichols	167				167
Pathways	359				359
Pepsi		603	202	(401)	
Phelps	650	1,179	1,149		680
Pool Fund	12				12
Prom	287		100		187
Raby	1,573	431	1,500		504
Radford	93				93
Ramsey	25	1,857	310		1,572
Roth	282				282
Searcy	140		64		76
Smith	84		64		20
Social Committee	55				55
Sons	13	200			213
Special Olympics (Bowl)		5			5
Special Olympics (Swim)	628				628
Staff Activities	3,185	458	1,476	456	2,623
Student Activities	58		58		
Student General	16,223	13,676	14,137	1,630	17,392

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Churchill Park School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Stutz	416		64		352
Taylor	168				168
Williams-Jones	361				361
Willis	404				404
<b>Total</b>	<u>\$ 29,344</u>	<u>\$ 21,665</u>	<u>\$ 21,571</u>	<u>\$</u>	<u>\$ 29,438</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Doss High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academic Comp/Quick Recall	\$ 658				\$ 658
ACT/AP Test Prep	347	\$ 3,999	\$ 3,420		926
Art	2,211		4,691	\$ 2,480	
Athletic Concessions	4,238	9,685	9,694	(1,354)	2,875
Athletic Insurance	160	1,840	1,770	(230)	
Athletic Tournaments		5,017	2,724	(2,293)	
Athletics	2,835	19,881	26,978	4,907	645
Band	1,402	4,004	5,879	2,536	2,063
Baseball	3,496	9,837	7,460	583	6,456
Black Student Union	18	40			58
Book Club	31			(31)	
Bowling	166	3,393	2,211		1,348
Boys Basketball	788	13,001	8,260	6,360	11,889
Boys Basketball Tournament		3,951	89	(3,862)	
Boys Soccer	229		195		34
Business/Finance Academy	1,156		5,631	4,475	
Change Fund		2,100	2,300	200	
Cheer	934	1,720	2,528		126
Chess Club	81				81
Choir	524	5,417	7,103	2,360	1,198
Class of 2017			(50)	(50)	
Class of 2019	630	17,958	12,565	(518)	5,505
Class of 2020	1,305	955			2,260
Class of 2021	1,195	390			1,585
Class of 2022		880	38		842
Coffee Cart	1,169	1,441	1,420		1,190
Counselors Office	165	585	750		
Cross Country	15	252	438	200	29
District Athletics - CPR		4,280	3,190		1,090
Dragon Pride - Adults	796	1,225	2,119	98	
Dragon Pride - Students	5,474	1,660	263		6,871
English Department	1,038	550	920	(550)	118
Faculty Staff Account	398	734	970		162
FBLA - Business Misc	265	30	160		135
Fee Waivers		30,780		(30,780)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Doss High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Football	298	6,600	3,230		3,668
Freshman Academy	1,240		5,715	4,475	
Freshman Boys Basketball	396	3,062	1,610	(1,848)	
Gaming		1,272	704	230	798
General Activities	3,276	110	692		2,694
Girls Basketball	200	382	200	800	1,182
Golf	118				118
Guitar	82		746	664	
Hall of Fame		2,780	3,983	1,203	
Interest Income	1	9			10
JAG	167	1,749	1,156		760
KUNA	60	1,973	2,841	900	92
Ladies of Leadership	1,152				1,152
Media Center	680	390	620	31	481
Men of Quality	213				213
National Honor Society	60	669	858	129	
Nursing		250			250
Orchestra		1,557	2,894	1,600	263
Registration Fees		7,926	7,626	(300)	
STEM Academy	1,465		5,940	4,475	
Senior Carryover	7,821		5,861	(1,960)	
Skills USA	1,238		224		1,014
Softball	2,256	1,044	2,146	421	1,575
Spirit Shop	13	2,030	2,753	1,228	518
Student Recognition	8,764		9,441	2,294	1,617
Student Vending - Pepsi	733	7,334		(6,727)	1,340
Swim Team		81			81
Tech & Design Academy	1,350		5,825	4,475	
Track	46	160	1,532	1,326	
Unified Basketball	21				21
Volleyball	2,330	1,314	2,469		1,175
Wrestling	867	852	2,708	1,513	524
Yearbook	585	3,652	2,634	540	2,143
<b>Total</b>	<u>\$ 67,156</u>	<u>\$ 190,801</u>	<u>\$ 188,124</u>	<u>\$</u>	<u>\$ 69,833</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, 2019

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academic Team	\$ 1,750	\$ 4,575	\$ 4,730		\$ 1,595
ACM-Assoc For Computin	570			\$ (570)	
Action For Africa	2,486		2,486		
Administration	7,373		889		6,484
Amnesty International	171		108		63
AP Testing	64,976	176,548	282,316	92,403	51,611
Art		55	55		
Art At The Beach	6,522		2,162		4,360
Art Club	621	750	297		1,074
Asia Club	120			(120)	
Athletic Change		3,000	3,000		
Athletics	72,746	275,639	254,833	(2,297)	91,255
At-Risk Student Fees		14,760	14,694	(66)	
Bad-Minton	40		40		
Ballroom Dancing	1,205		1,205		
Best Buddies	364	825	771		418
Beta Club	7,756	1,040	1,530		7,266
Black Student Union	1,547	910	975	350	1,832
Book Club	139				139
Bowling Club	100			(100)	
Campus Life	32				32
Catering Facs	1,279	728	643		1,364
Change (Other)		2,150	2,150		
Chess Club	195		125		70
Chicago Trip	482	6,840	6,930		392
Class of 2018	6,014	5,125	11,139		
Class of 2019	33,686	26,035	64,222	8,564	4,063
Class of 2020	21,437	28,997	18,913	10,375	41,896
Class of 2021	11,720	296	2,373	11,820	21,463
Class of 2022		260	622	10,890	10,528
College Essay Workshop	480	2,795	3,270		5
Courtyard	8,373		8,373		
Crimson Crafters	155		63	(60)	32
Crimson Day	31,583	9,248	7,102	(5,000)	28,729
Crimson Legacy	425			(425)	

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Crimson Record	2,976	5,780	7,894		862
Deaf Education	422				422
Debate Team	369	2,640	2,200	(436)	373
DECA	332		332		
Don Fightmaster	101		101		
Dragon Boar		380	24	(67)	289
Dreamers Step Team	222	100	100		222
English NHS	612	325	589		348
Enviormental Club	922				922
Enviorthon Team	216			(216)	
Ethics	391		391		
Executive Council	4,622	1,987	5,294	6,015	7,330
Faculty League	2,172		450	891	2,613
Faculty League Pepsi	56	958		(891)	123
FCA	289	125	390		24
FCCLA	668	6,373	5,876	(903)	262
Field Trips		6,686	6,667	126	145
Ford Memorial Scholars	125		125		
Foreign Lang Exchange	408		85		323
Foreign Language Festival	4,146		4,146		
French Club	694				694
French Scrabble	281	44	74		251
Future Physicians	470	13,840	14,310		
Gay/Straight Alliance	257	223			480
Girl Up	152	180	179		153
Go Renew	300			(300)	
Hammond Scholarship Fund	4,065		4,065		
History Club	43		43		
HSTMP	1,461		1,461		
Idea Festival	117				117
Impact	97				97
Interest	679	9,096	9,225		550
International Club	274			(274)	
J & C Retreat	3,183				3,183

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education**  
**High School Activity Funds**  
 Year Ended June 30, 2019

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Jalen Jacob Scholarship	4,500		4,500		
Journalism Club	890				890
Key Club	5,989	13,934	18,268		1,655
LAHSO	186	84	54		216
Latin Club	371	4,138	3,930		579
Library		5	5		
Literary Magazine	1,737	75	216		1,596
Louisville Academy	99		99		
Misc Scholarships	1,620		1,620		
Mock Trial	27	179	19		187
Model UN	302		302		
MST Donations/Program	5,246	5,302	6,042	1,649	6,155
MST Fresman Camp	700				700
Mu Alpha Theta	2,935	390	228		3,097
Muslim Youth Of Louisv		41	41		
NAHS	4,986	4,808	4,240		5,554
National French Honor	960		271	20	709
NHS	9,966	4,725	2,608		12,083
Outdoor Adventure	69				69
Parking Passes		3,760	3,760		
Photo Club		4,569	4,569		
Photography Scholarship	1,197		1,197		
Physical Education		22	22		
Postage	324				324
Project Graduation	12,010		7,075	9,290	14,225
Publishers	1,937				1,937
Random Acts Of Kindness	955	1,120	1,997		78
Refugee Assistance Prg	382	675	675	708	1,090
Refugee Relations	708			(708)	
SADD	341		341		
Science Bowl	1,000			(1,000)	
Science National Honor	1,296	690	167		1,819
Science Olympiad	2,054	6,080	7,130		1,004
SECME	14			(14)	
Sew What	2,287	3,454	11,926	6,922	737

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Dupont Manual High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Social Studies NHS	403		403		
Spain Trip	41			(41)	
Spanish Club	243				243
Spanish Convention	20			(20)	
Spanish NHS	2,571	2,542	2,230	314	3,197
Spirit Items		22,414	15,836	(6,378)	200
Stadium			7,231	7,231	
Student Fees		324,048	175,320	(148,678)	50
Student ID Machine		1,461	1,461		
Student Mental Health Club	104				104
Student Senate	77	31	35		73
Summer Media Expedition	884				884
Tech Club	92			(92)	
Technology Student Assoc.	1,333	2,175	2,597	662	1,573
Teenage Republicans	20		20		
Unicef	334				334
Wildlife Club	701	585	1,169		117
WISE	2,288	962	392		2,858
Y Club	5,319	56,675	57,789		4,205
Yearbook	104,542	73,375	114,857	426	63,486
Young Democrats Club	176				176
Young Writers Workshop	18,087		40		18,047
Subtotal	517,792	1,147,632	1,220,719		444,705
Certificate of Deposit	(150,000)				(150,000)
<b>Total</b>	<u>\$ 367,792</u>	<u>\$ 1,147,632</u>	<u>\$ 1,220,719</u>	<u>\$</u>	<u>\$ 294,705</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academic Competition			\$ 50	\$ 50	
Adult/Social Fund	\$ 81	\$ 201	550	268	
Advance Placement	10,987	2,569	92,015	114,974	\$ 36,515
Art & Photo Club	19				19
Art I		465	516	51	
Art II	114	10			124
Asian Art & Culture	175				175
Athletic Change Fund		8,180	8,500	320	
Athletics	5,203	257,621	256,530	(416)	5,878
At Risk Students	10,477	24,912	3,692	(31,697)	
Band	1,779		1,718		61
Best Buddies	710	930	1,161		479
Black Student Union	4		(180)		184
Bryar Class	1,086	545	878		753
Business Class	4,737	7,994	5,322	(2,675)	4,734
Business Club	296			(296)	
Certification Testing	131		131		
Choral Music	2,509	22,461	21,516	(15)	3,439
Class 2019	7,956	51,216	57,548	(1,624)	
Class 2021	735	1,287	437		1,585
Class 2022		677	207		470
Class of 2016	280		(100)	(380)	
Class of 2017	125			(125)	
Class of 2018	7,930		(50)	(7,980)	
Class of 2020	1,018	16,373	10,075	6,190	13,506
Debate	263			(263)	
Digital Music	18				18
Disability Determ. Checks		90	90		
Drama	8,905	7,050	9,085	(28)	6,842
EHS Alumni	707				707
Elliott, Paul R. Scholarship	24,500	352			24,852
Elliott Scholarship CD Int.	63				63
Exceptionally Eastern	81,630	206,758	75,189	(108,409)	104,790
FBLA	41	5,310	9,521	5,079	909

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
FCA	52				52
FCCLA	369	600	533	(29)	407
Field Trips	1,581	2,779	9,586	18,544	13,318
Freshman HSB	107			(107)	
Funds Raised / In-Out	1,571			(1,571)	
Future Educators	1,761				1,761
Granada-Malave Scholarship	1,000		1,000		
Guitar	73	2,724	2,902	105	
H2O for Life		995	511		484
Healthy Life	95		80		15
Holiday Caravan	15,296	22,342	30,921		6,717
Instrument Rental	1,576		1,576		
Interact Club	197	167	165		199
Leaf Club	954				954
Library	725	2,178	2,475	196	624
Literary Magazine	1,508		229		1,279
Math Club	44	71	159	44	
Michael Kenny Scholars	900		900		
National Honor Society	2,221	3,124	1,314	1,000	5,031
National Japanese Honor Soc.		204	204		
Newspaper	1,332		728		604
Orchestra	759	3,745	2,893		1,611
Outdoor Classroom	331				331
Parking		6,475	8,425	2,075	125
Pepsi - Adult	1,038	1,924	2,164	(268)	530
Pocketbook Insurance	1,253	8,665	8,955		963
Principal's Scholarship	3,949		3,949		
PSAT		3,535	3,728	210	17
ROTC	569		50		519
Science		290	500	210	
Science Club	68	1,465	1,404		129
Sign Language Club	2				2
Spanish Club	1,935	68	(232)		2,235
Spirit Club	1,191	3,047	1,513	1,444	4,169
Step Team	444			(444)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Jefferson County Board of Education

**Eastern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1,</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
STLP		2,019	873	(1,064)	82
Student Government	215				215
Textbook State	10,295	15,022	20,405	65	4,977
Video	154				154
World Language		1,121	1,572	451	
Yearbook	60,229	39,319	41,619	6,115	64,044
Young Democrats	162				162
Young Republicans	479				479
Subtotal	286,914	736,880	705,502		318,292
Certificate of Deposit	(25,000)				(25,000)
<b>Total</b>	<u>\$ 261,914</u>	<u>\$ 736,880</u>	<u>\$ 705,502</u>	<u>\$</u>	<u>\$ 293,292</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Fairdale High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Adult Vending Snacks	\$ 297	\$ 60	\$ 140		\$ 217
Advanced Placement	312				312
Archery Team	2,858	14,152	13,430	\$ 42	3,622
Art	173	173	2,565	2,565	346
Arts & Humanities		95	95		
At Risk		32,040	5,160	(15,685)	11,195
Athletic Banquet		3,760	3,760		
Athletics	1,253	87,145	69,252	(2,537)	16,609
Band	861	7,127	8,347	1,174	815
Baseball	6,686	30,522	32,884		4,324
Basektball Boys	9,983	21,983	21,951		10,015
Basketball Girls	139	6,573	3,632		3,080
Bass Fishing Team		300	300		
Beta	3,282	690	1,132		2,840
Bookstore	90	11,708	9,121	685	3,362
Bowling	15	1,336	1,267		84
Change Fund		3,700	3,700		
Cheerleader	3,807	8,385	8,313	(460)	3,419
Chorus	504	2,509	2,280	314	1,047
Class of 2019	6,585	27,297	30,232	(3,650)	
Class of 2020	3,273	6,363	1,846		7,790
Class of 2021	2,611	2,918	28		5,501
Class of 2022		3,758	2,343		1,415
Concessions	98				98
Cross Country	252	178	184	(140)	106
Dance	123				123
Drama	297		100		197
Educator Rising	392	710	897		205
Faculty fund	196	1,173		4,282	5,651
FEA/MTRP	89				89
FHS Leadership		500			500
Fire Science & EMT		58			58
FMD	33	702	607		128
Football	3,911	9,866	12,058	670	2,389
Girls Golf	336	670	606	(40)	360

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Fairdale High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Golf	875	1,533	1,434	(200)	774
GSA		149			149
Guidance	850	388	1,238		
Home School	4				4
HOSA		57			57
HVY Hwgy	462	58	960	960	520
IDs/Lockers		5	5		
Insurance	396		3,500	3,500	396
Interest Checking	1,356	1,894			3,250
JAG - Jobs American	51	652	247		456
Jr/Sr Prom	2,470	22,138	17,023		7,585
King of Bluegrass	19,808	42,430	42,426	6,105	25,917
KOB Showcase	266			(266)	
Law Enforcement	2,747	877	2,852	2,025	2,797
Library	384	270	20	20	654
Math Team	2				2
Misc. Activities Acct	26		3,270	3,270	26
National Honor Society	348	760	794		314
Nursing Magnet	83	48	1,651	1,520	
Orchestra	66	5,433	6,918	1,722	303
Pep Club	916				916
PTSA	10		(55)		65
Scholarships	1,784		500		1,284
School Management	196		2,749	2,650	97
Science	303	818	3,123	2,135	133
Soccer Boys	201	10,344	8,244	(1,460)	841
Soccer Girls	514	1,406	332	340	1,928
Softball	6,489	16,037	16,025	1,000	7,501
Softball - Middle School	1,000				1,000
Spanish Club	28				28
Staff Scholarship-Student	1,450	1,191	508		2,133
State Tournament	212				212
Student Activities	28,157	14,687	19,259	34,288	57,873
Student Council	3,301				3,301
Student Service Projects		4,346	4,346		

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Fairdale High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Swim Team	65	1,783	982	100	966
Tennis	8	20			28
Textbooks		963	963		
Track	447	4,696	1,520		3,623
Vending Drinks / Student	27,222	13,653	3,378	(37,497)	
Vending Drinks Teacher	4,321	5,391	2,780	(6,932)	
Vending Supplement	34				34
Volleyball	4,319	3,390	2,665	(500)	4,544
Wrestling	2,386	6,180	5,568		2,998
Yearbook	75	17,205	17,280		
Subtotal	162,088	465,253	408,735		218,606
Certificate of Deposit	(80,000)				(80,000)
<b>Total</b>	<u>\$ 82,088</u>	<u>\$ 465,253</u>	<u>\$ 408,735</u>	<u>\$</u>	<u>\$ 138,606</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Fern Creek High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
AP Program	\$ 94				\$ 94
Archery		\$ 1,934	\$ 2,988	\$ 1,054	
Art Club	80				80
At Risk		46,876	36,876	(10,000)	
Athletics	10,895	85,334	108,553	14,269	1,945
Band	4,708	6,027	10,186		549
Baseball	2,736	17,299	20,677	2,980	2,338
Best Buddies	59	1,016	947		128
Best Buddies Leadership	140				140
Beta	1,968				1,968
Bowling	131	17,404	14,307	(2,660)	568
Boys Basketball	369	12,357	11,316	(1,165)	245
Boys Soccer	1	390		(390)	1
Change Fund		1,700	2,000	300	
Cheerleading		3,396	3,396		
Chorus	619	3,621	4,207		33
Class of 2019	4,142	78,784	90,028	7,102	
Class of 2020	247	15,511	16,976	2,800	1,582
Class of 2021	191		10	200	381
Class of 2022			9	200	191
Concessions		49,622	25,908	(23,675)	39
Cooking Club	473				473
Cross Country	26	5,714	6,613	1,150	277
Dance	95	175			270
DC Trip		16,239	15,793		446
DECA	2,100	710	2,330	600	1,080
Digital Media	17				17
Drama	1,610	1,860	1,333		2,137
Faculty	503	2,015	1,637		881
Football	1,989	2,941	5,970	1,040	
General	372				372
Girls Basketball	3,494	6,343	8,055	400	2,182
Girls Soccer	1	1,267	1,178		90
Go Green	677		75		602
Golf	41	80	200	79	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Fern Creek High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Guidance		75			75
Interest Checking		11			11
Ivy Plus Program	504	7,450	7,625	629	958
Lacrosse		581	995	415	1
Lan/Computer Club	2,795	3,430	3,897		2,328
Library	198	34	69	22	185
London/Paris Trip		2,356	2,252		104
Mall	348	9,294	8,595	(600)	447
Men of Quality		150	46		104
National Honor Society	332		332		
Newspaper	1				1
Orchestra	144	587	579		152
Pink Tigers		70			70
Powder Puff		215			215
PSAT		1,024	992		32
Registration		58,204	43,782	(13,323)	1,099
ROTC	560	15,492	15,906		146
Service Charge			128	128	
Skills USA		50	550	500	
Snack Shack Faculty		25	25		
Softball	4,307	10,413	14,975	255	
Step Team		500			500
Student	9,106	(30)	7,667	12,958	14,367
Student Y		2,775	2,775		
Summer Camps	88			(88)	
Swim Team	2,584	4,416	6,584	920	1,336
Telemedia	118				118
Tennis		585			585
Track and Field	724	15,010	17,305	1,571	
Video - Film	163				163
Volleyball	69	1,220	654	29	664
World Languages		152	152		
Wrestling	212	4,555	6,663	2,300	404
Yearbook	1,446	13,141	14,587		
<b>Total</b>	<u>\$ 61,477</u>	<u>\$ 530,400</u>	<u>\$ 548,703</u>	<u>\$</u>	<u>\$ 43,174</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, 2019

**Iroquois High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
A2G		\$ 500	\$ 500		
Adult/Faculty Concessions	\$ 167	4,170	3,549	\$ (583)	\$ 205
AP Exam		1,222	1,190		32
Art Club	7				7
Art Fees	24				24
Athletic Insurance	485	3,970	4,030	180	605
Athletic Concessions	731	11,062	13,658	1,865	
Athletics	2,815	42,133	42,547	(2,341)	60
Baseball	532	325	531	60	386
Beta Club	20				20
Beth Goldstein Scholarship	1,475		1,475		
Black Student Union		144			144
Bookstore		2,871	119	148	2,900
Boys Basketball	2,107	16,799	17,472	182	1,616
Carpentry	2,480		2,480		
Change Fund		1,600	1,820	220	
Cheerleaders	4,022	2,421	3,712	291	3,022
Chorus	785	703	1,634	146	
Class of 2018	12,095		432	(8,662)	3,001
Class of 2019	1,200	18,560	21,201	4,642	3,201
Class of 2020	1,940	1,695	2,344	2,000	3,291
Class of 2021	416	390	127	1,000	1,679
Class of 2022		495	125	1,000	1,370
Community Resource		1,000	259		741
Cross Country	216				216
Dance Team	4,984	1,264	6,148	(90)	10
EBD			280	280	
Electricity	262		262		
English	545	419	472	(280)	212
ESL Funds		4			4
F.B.L.A.	1,266	2,390	3,010	44	690
Fee at Risk Students		39,636	30,912	(8,724)	
Flag Corp	208				208
Football	681	550	769		462
Freshman Academy Leade	580				580

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Iroquois High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Girls Basketball	295	790	1,052		33
Girls Soccer	96	995	788		303
Golden Oars	40		40		
Instrumental Band	264	7,601	11,802	4,050	113
Interest on Checking		13		(12)	1
International Academy	33				33
JAG	1,045	565	1,600	295	305
Library	49	278	307	(20)	
Lost State Textbooks	60		60		
Masonry	16		16		
MD/ECE	190	1,014	1,174	240	270
Newspaper	391			(391)	
NHS		1,016	740		276
Orchestra	11	281	288		4
Pep Club	135			(135)	
Plumbing	165		165		
Science Fees	94	20	114		
Shumate Scholar/Walters A	1,500		1,500		
Soccer	75	210		(180)	105
Soccer District Tournament	1				1
Softball	316	2,086	901	340	1,841
Step Team	281	115	384	(12)	
Student Activity	15,134	345	14,235	2,083	3,327
Student IDs	75	55	130		
Student Leadership Team		937	583		354
Student Services	937	555	1,492		
Tech. Admin.	625			(625)	
Track	367	1,891	1,853		405
VICA	1,695				1,695
Volleyball	879	2,759	2,730	400	1,308
Welding	2,510	340	2,850		
Wrestling			426	426	
Yearbook		1,877	4,040	2,163	
<b>Total</b>	<u>\$ 67,322</u>	<u>\$ 178,066</u>	<u>\$ 210,328</u>	<u>\$</u>	<u>\$ 35,060</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, 2019

**Jefferson County High School**

Name of Activity	Cash Balance July 1, 2018	Receipts	Disbursements	Transfers	Cash Balance June 30, 2019
Adult Account	\$ 1,357	\$ 93	\$ 16,041	\$ 44,020	\$ 29,429
Ahrens At Risk/Fee Waiver	286	936	204	(1,018)	
At Risk/Fee Waiver	31,051	13,068	1,053	(43,066)	
Cap and Gown	4,227	3,685	4,213	55	3,754
Change Fund		100	100		
College - NOW!	9,967		7,500	(2,467)	
Curriculum Acct.	10,059	4,010	5,000		9,069
EC Dawson Orman/River	16		16		
eSchool Acct	59,682	214,916	232,485		42,113
General	58,889	5,452	8,181		56,160
Home School	21,891	56,326	51,572	125	26,770
Independent Study	546	600	234	(600)	312
Interest Account	3,349	29			3,378
Soda - Dawson	18,342	1,775	3,822	(5,153)	11,142
Soda - Iroquois	5,957	409	3,822	(2,544)	
Soda - Jaeger	15,170			(15,170)	
Soda - Ahrens	37,822	2,342	3,822	(12,000)	24,342
Soda - Early Childhood		343	456	153	40
Soda - Westport		247		(247)	
Student Account	22,944	30	2,413	46,141	66,702
Summer School	55,207	34,174	54,189	475	35,667
Vending Inventory	294		3,805	4,077	566
Vending - Ahrens	10,690	2,780		(1,562)	11,908
Vending - Dawson	11,970	3,324		(1,857)	13,437
Vending - Iroquois	391	602		(993)	
Vending - Jaeger	7,988			(7,988)	
Vending - Westport TAPP		667		(667)	
Westport TAPP Change Fund		29	29		
Work Transition Program	641	530	288	286	1,169
<b>Total</b>	<b>\$ 388,736</b>	<b>\$ 346,467</b>	<b>\$ 399,245</b>	<b>\$</b>	<b>\$ 335,958</b>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Jeffersontown High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academic Team		\$ 107	\$ 107		
Administrative	\$ 7,242		427	\$ 15	\$ 6,830
Adult Education	2,110				2,110
AP Testing	4,402	11,324	15,702		24
Archery		1,700	1,110		590
Art		263	215	(48)	
Aspen Challenge		177	141		36
At Risk		25,776	24,749	(1,027)	
Athletic Change Fund		1,000	1,000		
Athletic Insurance		330	330		
Athletics	3,193	29,531	27,735	1,905	6,894
Baseball	2,565	11,450	15,425	2,125	715
Baseball Concession		50		(50)	
Basketball - Boys	7,392	19,408	20,208	4,272	10,864
Basketball - Girls	992	10,729	11,068	170	823
Basketball Concession - Boys		4,002		(4,002)	
Beta Club	1,171	850	802		1,219
Bowling	1,065	2,280	2,206		1,139
Business		293	293		
CADD		1,615	320		1,295
Capital Campaign	97		97		
Cheerleaders	140	4,285	3,073	(5)	1,347
Choir	378	9,134	8,006		1,506
Cross Country		240	240		
Dance Team	536	809	1,577	350	118
District/Rgn 24 Tourney		12,914	8,289	(4,625)	
Drama	1,342	4,786	4,849	(100)	1,179
ECE "CCC"	2,287	605	2,077	(15)	800
Ecology Club		45		(45)	
Endowment (SR Class)	10,275		10,275	6,273	6,273
Engineering		40	40		
English		1,054	1,301	276	29
FBLA	134	705	720		119
FCA	305				305
Football	3,520	2,603	5,643		480

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Jeffersontown High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
French Club	345				345
Freshman Academy				90	90
Freshman Class		733	643	(90)	
Golf		40		(40)	
Humanities		560	560		
Interest - CD		168	83	(85)	
Journalism	254	1,484	1,588		150
Junior Class		7,743	4,168	(3,462)	113
Library		377	177	(200)	
Marine Corp ROTC		110	110		
Math		196	196		
NHS	466	375	693		148
New York Field Trip		3,947	3,427	43	563
Orchestra	1,040	7,519	6,471		2,088
P.E.		512	512		
Parking Permits		60	60		
Pep Club	788			(75)	713
Pride	77				77
PSAT		1,150	1,150		
Registration-Orientation	5	21,934	12,979	(8,960)	
Robotics	2,897		2,897		
Science		480	460	(20)	
Senior Class	3,597	25,544	26,295	1,922	4,768
Senior Legacy Paint Block	120	1,184	200	(809)	295
Skills USA - VICA	261	114	170		205
Soccer - Boys		287	287		
Social Acct. (Faculty)	5,927	733	1,293	110	5,477
Social Studies		4	4		
Softball	9,514	7,800	10,323	(110)	6,881
Sophomore Class	72	483	462	(93)	
Speech & Debate	715				715
Student Activity	15,399	4,900	7,574	881	13,606
Student IDs		231	231		
Tennis	38	473	465		46
Track	610	1,147	621	80	1,216

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

**Jeffersontown High School**

<u>Name of Activity</u>	<u>Cash Balance July 1,</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Video Game Club		18			18
Volleyball	2,307	815	1,332	271	2,061
Volleyball Concessions		436	164	(272)	
Welding		20	20		
Yearbook	4,143	13,811	17,125	5,350	6,179
Subtotal	97,721	263,493	270,765		90,449
Certificate of Deposit	(62,958)				(62,958)
<b>Total</b>	<u>\$ 34,763</u>	<u>\$ 263,493</u>	<u>\$ 270,765</u>	<u>\$</u>	<u>\$ 27,491</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, 2019

**Liberty High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Adult Account	\$ 442	\$ 1,188	\$ 1,144	\$ 373	\$ 859
Art Dept.	47			(47)	
At Risk - Mary Ryan		894	477	(417)	
At Risk Account		9,801		(9,801)	
Bank Fee	6	1	36	30	1
Field Trip Account	15		15		
Hope Fund	418		(66)		484
Interest	1	5		(6)	
Mary Ryan Academy	205		200		5
Mary Ryan - Field Trip	1,809		876	417	1,350
Men of Quality	22				22
Pepsi Adults	197	162	51	(308)	
Pepsi - Mary Ryan	38	114		(90)	62
Prom - Mary Ryan	100	500	600		
Senior Activity	1,130	1,420	5,894	9,802	6,458
Student Activities	<u>10,990</u>	<u>34</u>	<u>1,560</u>	<u>47</u>	<u>9,511</u>
<b>Total</b>	<u>\$ 15,420</u>	<u>\$ 14,119</u>	<u>\$ 10,787</u>	<u>\$</u>	<u>\$ 18,752</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, 2019

**Louisville Male High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
APES	\$ 5,557	\$ 261	\$ 5,445	\$ 4,011	\$ 4,384
Adult General	3	1,133	875	1,541	1,802
Adult Pepsi	523	820	168	(1,175)	
Adult Vending	234	132		(366)	
Advanced Placement Test	9,374	78,396	86,924		846
Art	334	20	666	312	
Art Club	181	1,345	1,390	(50)	86
Athletic Change		8,000		(8,000)	
Athletic Coaches		90,853	43,229	(47,624)	
Athletic Insurance		20,705	16,380	(4,325)	
Athletics	36,037	52,406	117,824	66,895	37,514
Baseball	10,771	83,434	80,731		13,474
Basketball - Boys	2	5,280	15,961	12,295	1,616
Basketball - Girls		7,399	7,399		
Beta Club	6,080	4,925	3,912		7,093
Bookstore	59	124,496	102,356	(13,793)	8,406
Bookstore Change		500	8,500	8,000	
Bowling Team		4,020	3,889		131
Boy's Lacrosse	13,696	15,235	10,087		18,844
BSU Black Student Union	284	742	484		542
Business Education	457		457		
Cheerleading	4,999	30,445	34,863		581
Chorus	16,849	36,573	33,020		20,402
Class of 2017	28			(28)	
Class of 2018	2,180	1,993	49	(4,124)	
Class of 2020	20,944	18,282	17,043	9,720	31,903
Class of 2021	10,418	1,535	849	9,880	20,984
Class of 2022		3,445	2,594	10,560	11,411
Class of 2019	29,068	24,282	57,849	7,799	3,300
Counseling Fund	58	190	347	99	
Creative Writing	551	552	1,421	318	
Cross Country	175	8,717	8,462		430
Dance Team	5,235	29,438	31,174		3,499
El Club De Espanol	44				44
English	313	385	716	18	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Louisville Male High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Faculty/Retirement Fund	1,345	668	315		1,698
FBLA	702	1,351	1,546		507
FCA	1,683		144		1,539
Field Hockey	6,088	10,666	15,651	113	1,216
Fitness Club		500	388	(112)	
Football	1,954	97,589	98,243	270	1,570
Fred Greaves Scholarship	5,000	500	6,000	500	
French Club	513	625	689		449
French Honor Society	610	705	346		969
Future Educators	579		174		405
Future Physicians	274	973	675		572
Gay Straight Alliance	74				74
Girl's Lacrosse	1,417	19,313	16,541		4,189
Golf - Boys	1,934	1,272	3,200		6
Golf - Girls	18				18
HAPVA	868		868		
Hoby Club		1,345	1,310	550	585
In & Out		5,954	6,031	77	
Int. CD#21881309457 PN	9	3			12
INT. CD#21881309457 PN	27	10			37
INT. CD#21881309458 PN	27	10			37
INT. CD#21881309459 PN	29	10			39
INT. CD#21881333210 PN	23	8			31
INT. CD#21881333212 PN	88	30			118
INT.CD#21012339379 PNC	10	3			13
INT.CD#42973108 REPUB	292	100			392
Interest on NOW Account	214	1,594			1,808
James W. Grant Scholar	5,531		5,531		
Jeff Wright - Clara Eli	3,776		3,776		
Latin Club	460	4,272	3,973	149	908
Library	313	900	1,213		
Library/Lanyards		2,233	2,233		
Lost Books	1,281	1,069	1,691		659
Maddie Yates Scholarship	5,037	2,146	7,183		
Male Track Invitational	463	13,290	4,945		8,808

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Louisville Male High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Male YMCA	1,190	5,035	4,990		1,235
Math	92		92		
Math - Calc Rental	680	480	4,400	3,320	80
National Honor Society	2,869	260	930		2,199
Orchestra	76	18,048	18,124		
Parking	86	13,865	13,951		
Photography	3,102	9,571	12,673		
Physical Education	1,208		1,208		
Ping Pong Club	20				20
Pinterest Club	72				72
Powder Puff Football		1,515	1,342	(173)	
PSAT		512	5,680	5,168	
Quick Recall Team	5,339	974	486		5,827
Raise Gold	791	11,320	1,129		10,982
Registration	5,890	218,130	146,902	(77,118)	
Registration Change			3,000	3,000	
ROTC	753		753		
Salvation Army		6,643	7,595	952	
Science	3,502		3,502		
Soccer - Boys	6,597	25,147	17,246		14,498
Soccer - Girls	4,130	25,594	28,927		797
Social Studies	4,513		4,513		
Softball	9,239	32,063	39,796		1,506
Spanish Honor Society		15			15
Special Friends	775	376			1,151
STLP		131	257	150	24
Student Softdrink	4,146	3,670	4,146	(3,670)	
Student Aid	6,279	90	6,836	467	
Student General		498	1,406	3,738	2,830
Student Mailing	5,280		5,280		
Student Senate	19,082	8,550	13,363	1,938	16,207
Student Vending	539	131	120	(550)	
Summer School - PE	7,306	7,000	7,306		7,000
Swim	3,913	11,517	4,322		11,108
Tennis	398	2,201	2,453		146

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

High School Activity Funds

**Louisville Male High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, Balance</u>
Theatre Arts	130	55	130		55
Track	3,148	11,118	13,554		712
Volleyball		7,652	7,257		395
Waiver at Risk		25,020	160	(5,405)	19,455
Winter Wonderland	4,370	12,267		(12,295)	4,342
Women of Quality	299				299
World Language	519	253	780	8	
Wrestling	6,441	6,003	4,401		8,043
Yearbook	26,093	5,240	58,293	26,960	
Subtotal	353,960	1,294,022	1,325,033		322,949
Certificate of Deposit	(97,000)				(97,000)
<b>Total</b>	<u>\$ 256,960</u>	<u>\$ 1,294,022</u>	<u>\$ 1,325,033</u>	<u>\$</u>	<u>\$ 225,949</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Minor Daniels Academy**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Administrative	\$ 2,107		\$ 1,321	\$ (61)	\$ 725
Adult Fund	977	\$ 497	1,424		50
Art Club			42	42	
At Risk Funds		6,552	3,635	(2,917)	
Bank Interest		1			1
Community Outreach			61	61	
Donations			118	118	
Pepsi 20 oz Drinks		1,129	679		450
Student Field Trips			340	340	
Student Incentives	6,850	162	5,346	2,417	4,083
<b>Total</b>	<u>\$ 9,934</u>	<u>\$ 8,341</u>	<u>\$ 12,966</u>	<u>\$</u>	<u>\$ 5,309</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, 2019

**Marion C. Moore School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
#Knowmoore	\$ 200				\$ 200
6 Grade Basketball Fr	2				2
6Th Gr - Broncos	225	\$ 1,214	\$ 2,458	\$ 1,061	42
6Th Gr - Sprinters	578		825	600	353
6Th Gr - Trailblazers	896	465	1,118	970	1,213
6th No Bake Baking Club		585	525		60
7Th Gr - Champions	241	450	1,420	729	
7Th Gr - Pacesetters	463		1,444	1,135	154
7Th Gr - Thorobreds	397		1,397	1,000	
8Th Grade	399	5,860	8,680	3,000	579
8Th Gr - Colts	81				81
8Th Gr - Stallions		1,240		(1,082)	158
A Cappella Choir	294				294
Academic Team	98		92		6
Adult Account	489		4,375	4,055	169
AFJROTC	145	1,719	2,659	1,290	495
AFJROTC Uniforms	5,958	927	1,869	(1,100)	3,916
AP Testing	171	4,420	3,822		769
Archery Fr	3,058	7,639	3,344	(2,797)	4,556
Aspen Challenge		1,662	636		1,026
Athletic Change Fund		1,300	1,300		
At-Risk		59,112	26,514	(32,598)	
Attendance Account	205			(205)	
Aviation Club			928	1,000	72
Band	832				832
Basket Program	346	3,034	1,665	205	1,920
Black Student Union		131			131
Bookstore Change Fund		200	200		
Bowling FR		885	1,080	580	385
Business Dept	429			(429)	
Chorus	298	9,187	8,926		559
Class of 2017	10			(10)	
Class of 2018	14,126		477	(13,649)	
Class of 2019	931	32,504	39,959	6,524	
Class of 2020	830	487	144	9,145	10,318

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Marion C. Moore School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Coffee House Club	685			(684)	1
Concessions		29,189	12,940	(16,249)	
Counselors	687	810	1,182	(315)	
Culinary	4	4,708	9,345	4,650	17
Drama Club	717	314	1,277	393	147
English Dept	140	1,647	1,250	(409)	128
FBLA	317	1,746	1,527	120	656
FCA	285			(285)	
FFA	27	11,932	11,811	282	430
Fitness Class	430	1,060	1,551	62	1
Freshmen Academy	5,807	51,517	57,570	1,189	943
Fun with Friends		152	55		97
General Student	590	2,650	5,731	2,751	260
High School Fees		5,994	5,994		
HOSA	177	10,420	10,949	618	266
HS Athletic Director	1,404	9,721	7,838	(3,282)	5
HS Athletic Insurance	318	3,055	5,540	2,167	
HS Baseball (AD)			168	170	2
HS Baseball	1,385	6,126	6,510	805	1,806
HS Basketball (AD)			800	802	2
HS Boy's Soccer		375	530	155	
HS Boy's B-Ball		4,043	3,705	179	517
HS Cheer	310	954	1,378	144	30
HS Cross Country	989		715	106	380
HS Dance Team	363	873	1,204		32
HS Football (AD)			8,150	8,155	5
HS Football	411	283	4,037	3,346	3
HS Gate	61	46,502	34,308	(12,255)	
HS Girl's B-Ball	178	5,691	6,692	2,300	1,477
HS Girl's Soccer		3,021	3,018	271	274
HS NHS	1,169	645	1,438	376	752
HS Science Club	570			(570)	
HS Soccer (AD)		40	575	535	
HS Social Studies	66			(66)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Marion C. Moore School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
HS Softball (AD)			1,026	1,028	2
HS Softball	537	2,000	2,745	223	15
HS Step Team		265	140		125
HS Student Council	2,073		634		1,439
HS Swim Team	2		640	640	2
HS Tennis (AD)			504	504	
HS Tennis	459	96	2,283	1,728	
HS Track (AD)	2		90	89	1
HS Track		603	1,838	1,769	534
HS Volleyball (AD)	1		958	957	
HS Volleyball	235	412	615		32
HS Wrestling (AD)	1		650	650	1
HS Wrestling			3,884	3,884	
Interest Checking	22	9			31
KOLB Environmental	10	5,845	7,596	1,750	9
Library		4,011	4,011		
Lost Books	203	118	321		
Men of Quality	807	888	888	(250)	557
Middle School Fees		2,120	2,120		
Moore Family		224			224
Moore In The Kitchen	1			(1)	
MS Athletic Director	194		2,151	(119)	433
MS Athletic Insurance	100	2,895	3,240	245	
MS Baseball FR	208		335	127	
MS Boys B-Ball FR	152				152
MS Cheer FR	757	3,803	4,391	240	409
MS Football FR	22				22
MS Gate	60	7,872	7,505	(427)	
MS Girls B-Ball FR	102				102
MS Girls Soccer Team	82				82
MS Robotics Club		80	260	350	170
MS Soccer Team			465	465	
MS Track Team		600	125		475
MS Volleyball FR	330	36	178	(180)	8
Multiple Disabled	299	169	456		12

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Marion C. Moore School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
NJHS	36				36
Orchestra	653	240	813		80
Parking		650	650		
PBIS		182	4,980	4,909	111
PSAT Testing	727	560	298		989
Robotics Club			150	1,000	850
S.P.H.	350		350		
Spanish Club		901	901		
Spirit Concession Chan		500	500		
Spirit Shop	66	4,834	7,774	2,885	11
Sports Medicine	491	743	267	(400)	567
SR Piomingo FT	5			(5)	
Staff Pepsi	526	4,273		(4,532)	267
Student Pepsi	100	581	542	(139)	
Student Spark Team	790	420	3,459	2,900	651
The Canon	165	300	1,606	1,182	41
Triple Crown	534	646	727		453
United Basketball	152				152
Yearbook	131	2,087	4,488	2,270	
Young Women of Excellence		701	882	181	
Youth & Government	147	7,070	8,409	1,192	
<b>Total</b>	<u>\$ 60,324</u>	<u>\$ 395,732</u>	<u>\$ 410,490</u>	<u>\$</u>	<u>\$ 45,566</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Phoenix School of Discovery**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
8th Grade Graduation	\$ 25	\$ 508	\$ 978	\$ 500	\$ 55
Adult Activities	296	5	377	150	74
Ambassador Club	102			(102)	
AP Exams	75			(75)	
At Risk		9,216		(9,216)	
Band	4,546	3,171	7,217		500
Burg's Club	4			(4)	
Change Fund		50	50		
Chromebook Insurance		696	504		192
Courtesy Fund	37				37
Darius Card Club	82			(82)	
Drone Club	163		162	(1)	
Faculty Pepsi		266		(150)	116
Girls Hiking Club	552	370	362	(446)	114
Leukemia and Lymphoma		129	129		
Library Club	34		34		
Robotics	19			(19)	
School Book Fair	1			(1)	
Senior Class	986	2,168	3,109		45
SSI Checks		585	585		
Student Fund	175	1,077	9,481	9,083	854
Student Incentives	18			(18)	
The Daily Jolt	161	559	674		46
Unified Basketball	65			(65)	
Washington DC Trip		11,333	11,779	446	
Yearbook Club	379	1,800	1,735		444
<b>Total</b>	<u>\$ 7,720</u>	<u>\$ 31,933</u>	<u>\$ 37,176</u>	<u>\$</u>	<u>\$ 2,477</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, 2019

**Pleasure Ridge Park High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Anime Club	\$ 9			\$ (9)	
AP Testing		\$ 18,047	\$ 18,047		
Archery Team	91	524	419		\$ 196
Archery in Schools	45		45		
Art	30	1,431	1,512	51	
At Risk Student Fees		39,276		(39,276)	
Athletics Baseball Coach	1,524			(1,524)	
Athletic General	3,249	79,875	78,069	(2,771)	2,284
Athletics Tournament	748	24,448	19,248	(177)	5,771
Band	95	1,013	2,250	1,920	778
Baseball Team	5,544	6,993	3,380	1,469	10,626
Basketball Concessions	456	6,834	2,973	(3,931)	386
Basketball Scholarship	1,600	1,140	1,600		1,140
Basketball Panther Classic	1,511	300	718	(1,093)	
Basketball Panther Camp	1,273			(1,273)	
Basketball - Freshman	680		150	(530)	
Basketball J.V. Boys	3,823	100	1,661	(2,262)	
Basketball - Spirit Wear	3,092		831	(2,261)	
Basketball-Ads	1,733	6,000	1,267	(6,216)	250
Best Buddies of KY	171	428	362	(25)	212
Beta Club	34	1,740	1,676	(55)	43
Black Hole	241				241
Bowling Team	4,995	21,761	20,380	(550)	5,826
Boys Basketball	881	10,986	7,483	13,580	17,964
Change Fund		4,794	4,794		
Cheerleaders	2,698	24,718	24,771	1,345	3,990
Chess Team	10				10
Choir	2,738	1,276	2,614	(30)	1,370
Class of 2019	17,649	13,321	44,940	13,970	
Class of 2020	8,405	13,040	12,203	8,300	17,542
Class of 2021	5,825		2,745	6,595	9,675
Class of 2022			157	5,400	5,243
Counselors	1,539	739	2,278		
Cross Country	1,073	270	358	570	1,555
Fundamentals of Dance	4			(4)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Pleasure Ridge Park High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Dance team	1,134	26,358	25,881	505	2,116
Drama Club	105			(105)	
Drama/Theatre	4,614	8,754	10,038	210	3,540
English		2,385	5,010	2,625	
Enviro Science Club		556	121		435
Faculty Flower Fund	4			(4)	
FBLA	281	3,122	3,118		285
FCA	123			(30)	93
Field Hockey	701	5,273	5,882		92
Football Team	3,412	10,828	9,980	(30)	4,230
FPS/Quick Recall	56				56
Girls Basketball	1,350	2,410	7,787	4,027	
Girls Who Code	123				123
Golf Account	867	4,130	2,847	(55)	2,095
Golf Tournament	1,151	260	1,410		1
Graphic Design	259	504	715	80	128
Interest CD	73	852		(925)	
Interest Checking		19		(19)	
KUNA	776		667	(109)	
KYA	502	13,820	14,193	949	1,078
Library	2,462	93	2,555		
Louisville Partnership	1,000			(1,000)	
Mac Lab	792		792		
Marching Band	46		246	200	
Math		940	940		
Musical Theatre	832	4,271	5,567	1,404	940
National Honor Society	2,607	1,675		(55)	4,227
National Art Honor Society	407				407
Orchestra	1,795	904	1,409	(198)	1,092
Panther Media	745	2,346	2,574	(85)	432
Panther Pit	1,194	4,660	5,971	431	314
Paw Print Club	195	650	1,868	1,180	157
Pepsi Commission		4,720		(4,720)	
Performing Arts	951	805	326		1,430
Photography	95			(95)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Pleasure Ridge Park High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Printing Technology	1,293			(1,293)	
Red Cross Club	576			(576)	
Registration		6,979	19,935	12,956	
Soccer - Boys	10,127	11,488	12,351	(30)	9,234
Soccer - Girls	3,241	735	3,414	(50)	512
Softball Fast Pitch	5,328	4,158	7,887	3,166	4,765
Special Olympics - Winter Games	1,216	2,655	3,549		322
Special Olympics	437	2,937	2,503	(110)	761
Staff Activities	926	128	1,275	2,156	1,935
Step Team	10				10
Student Council	2,355	6,649	5,118	64	3,950
Student General Fund	13,137	69,527	7,145	(29,802)	45,717
Student Service Center	31			(31)	
Swim Team	20		80	60	
Tennis	65	140	200	90	95
Track	3,885	280	825	(20)	3,320
Track - Boys	20		40	20	
Volleyball	3,511	1,910	1,597	(25)	3,799
Web Design	171		171		
Welding Club		484	276		208
WPRP / Adv Media	322		322		
Wrestling	549	451	1,120	120	
Writer's Club	57			(57)	
Yearbook	7,046	12,998	28,883	17,968	9,129
Subtotal	154,741	500,908	463,519		192,130
Certificate of Deposit	(30,000)				(30,000)
<b>Total</b>	<u>\$ 124,741</u>	<u>\$ 500,908</u>	<u>\$ 463,519</u>	<u>\$</u>	<u>\$ 162,130</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Seneca High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academic Competition	\$ 220				\$ 220
Adult Activity	174	\$ 566	\$ 1,059	\$ 383	64
Adult Pepsi	1,126	1,570	2,116	(262)	318
Adult Snack	57	215	136	(136)	
Agri-Science	555			(555)	
Anime Club	47	14			61
AP Test Fee	4,092	250	6,355	5,435	3,422
Art	349			(349)	
Art Trip	119		62		57
Athletic - General	1,432	38,918	36,229	(2,494)	1,627
Band	309	3,372	3,579	310	412
Baseball	5,940	970	2,628		4,282
Best Buddies	758				758
Beta Club	900	539	591		848
Black Student Union	30	250			280
Bookstore	1,226	2,632	2,751		1,107
Bowling	2,452	280	254	(2,178)	300
Boys Basketball	4,959	39,859	48,137	3,337	18
Boys Golf			137	2,178	2,041
Boys Soccer	290				290
Boys Track	50				50
Cadet Pepsi	1,380	1,028			2,408
Change Fund		2,040	2,000	(40)	
Cheerleading	499	7,755	6,422		1,832
Chorus	329	2,291	1,967	(29)	624
Class of 2022		35	35		
Close - Alumni	312			(312)	
Close - Piano	21			(21)	
Community Involvement	1,053	2,104	2,001	60	1,216
Concession		9,763	9,199	(563)	1
Cultural Arts Enrichment		100			100
Cyber Engineering	282			(282)	
Dance Team	23			(23)	
Digital Literacy	2,987			(2,987)	
ECE	813	1,262	1,087		988

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Seneca High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Early Childhood Education	779			(779)	
Education Career Academy	634			(634)	
Educators Rising MTRP/FEA	661	30	210		481
English	3,612			(3,612)	
FFA	4,591	24,758	23,785	40	5,604
Field Hockey	668	1,471	360		1,779
Football	2,978	5,830	7,115		1,693
Forensics	1,457			(1,457)	
French Club	68		4		64
Gay Straight Alliance	391				391
General	9,896	18,705	57,684	71,893	42,810
German Club	51				51
Girls Basketball	3,735	1,019	2,684		2,070
Girls Soccer	733	350	423		660
Girls Track	54	232	108		178
Hawk Shop		4,000	2,366		1,634
HOSA		224	224		
Humanities - Myers	20			(20)	
Insurance	628	3,800	4,415	(13)	
Interest	157	11			168
Library	1,564	2,144		(1,564)	2,144
Math	4,673			(4,673)	
MCJROTC	1,575	580	99	(1,575)	481
Men of Quality	71				71
NHS	705	755	195		1,265
Orchestra	863	105	361	(222)	385
PSAT		350	220		130
Patient Care		1,312	1,717	670	265
Pre Law Program	1,430	625	66	(1,433)	556
Quick Recall	47				47
Science	4,520	1,286	3,077	(2,729)	
Sisters of Seneca	15				15
Social Studies	4,917			(4,917)	
Softball	430				430
Spanish Club	1,032		691		341

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Seneca High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Sr/Jr Class	677	36,774	35,333	(41)	2,077
Step Team	42			(42)	
Student At Risk		35,964	771	(35,143)	50
Student Government Assoc.	56				56
Student Pepsi	1,972	1,396	36	(3,234)	98
Student Snack	3,579	1,878	983	(4,474)	
Swimming	4			(4)	
Target- Take Care of ED	8		8		
The Sentinel	821				821
Theatre	4,881	244		(4,882)	243
Tournament		4,141	4,092	(49)	
Tournament 2		2,005	1,635	(370)	
Tournament 3		6,503	6,160	(343)	
Transition Readiness	1,416				1,416
Volleyball	3,281	3,178	5,439		1,020
World Languages	1,865			(1,865)	
Wrestling	100	1,173	900		373
Yearbook	64	5,713	5,548		229
<b>Total</b>	<u>\$ 104,505</u>	<u>\$ 282,369</u>	<u>\$ 293,454</u>	<u>\$</u>	<u>\$ 93,420</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Academy @ Shawnee**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
3:1 Mentoring	\$ 1,873				\$ 1,873
Angel Tree	1,211			\$ (1,211)	
Art	171				171
At Risk Funds		\$ 18,180		(18,180)	
At Risk Funds - Middle			\$ 2,727	2,727	
Athletic	299	19,541	21,576	3,251	1,515
Athletic Insurance		840	2,260	1,510	90
Aviation Account	400				400
Aviation Booker T Rice	545				545
Aviation - Sam R Rechter	590				590
Band	1,564	1,821	1,726		1,659
Baseball	119	48	176	436	427
Basketball - Boys	147		327	500	320
Bookstore	160	245			405
Challenger Gift Shop	220				220
Change Fund		600	600		
Cheerleading	2	2,966	2,668	(143)	157
Chorus	171				171
Class of 2019		9,592	9,962	370	
Concessions - Athletics	146	10,420	2,352	(6,750)	1,464
Counselors		615			615
Eagles Nest - Bookstore	13	3,319	254	(2,654)	424
Early Childhood	344	15	359		
ESL - Newcomer	2,766		2,766		
Football Account		1,980	742	129	1,367
Freshman Academy				75	75
General Fund	39				39
Girls Basketball			(65)	25	90
GTSA	73			(73)	
High School - Moore	50			(50)	
Hilliard Lyons		1,000	110		890
Interest Income	178	10			188
JAG		405	1,320	1,071	156
JCPS Gives	115		115		
Library	501				501

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Academy @ Shawnee**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Men of Quality	230	268	409		89
Middle School- Book Club		699	622		77
Middle School - Student Council	1,266	292	1,435		123
Middle School- Repair		422			422
Middle School - Beta Club	148				148
Middle School - DC Trip		24,085	24,308	288	65
Middle School Student	383	5,190	5,392	(50)	131
NJROTC Activity	1,430	6,087	5,499		2,018
NJROTC Student	185	2,537	169	20	2,573
Pepsi - Faculty	712	2,128		(2,000)	840
Pepsi - Student	662				662
Prom	3,874	3,665	4,043	500	3,996
Scholarship Account	992				992
Shawnee Staff	1,068	1,690	3,517	1,751	992
Softball		7	1,134	1,176	49
Student Activities	6,820	928	20,605	15,505	2,648
Student Aid	141		80		61
Student General	2,184		1,226	1,211	2,169
Student Government		1,103	526		577
Student Spaceflight Pro	125				125
Swimming	27			218	245
Testing	1,064	248			1,312
Track				150	150
Vex Robotics	176	266	250		192
Volleyball			400	400	
Women in Aviation	35				35
Yearbook		758	758		
Yearbook - Middle	140	62		(202)	
<b>Total</b>	<u>\$ 33,359</u>	<u>\$ 122,032</u>	<u>\$ 120,348</u>	<u>\$</u>	<u>\$ 35,043</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, 2019

**Southern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Academic Quick Recall	\$ 88				\$ 88
Administrative	1,473	\$ 1,830	\$ 3,142	\$ 1,414	1,575
Advanced Placement	1,616	3,637	7,412	2,159	
Archery	94				94
Athletic Department	2,504	38,268	40,778	3,790	3,784
Athletic - Insurance		1,040	5,480	4,440	
Athletic Non-Carbonated		4,847		(4,847)	
Athletic - Tournaments	407	9,262	5,736	(3,933)	
Auto Collision 1 & 2	78	352	2,545	2,119	4
Auto Collision 2 & 3		810	2,196	1,602	216
Auto Tech 1 & 2	488	1,542	4,519	2,489	
Auto Tech 2		50	779	887	158
Auto Tech 2 & 3	1,330	414	2,140	800	404
Auto Tech 3	97	6,984	7,624	850	307
Band	5,403	3,982	10,754	1,369	
Baseball	1,225		826		399
Best Buddies Club	28	200	188		40
Beta Club	62		460	398	
Book Club	464		400		64
Bookstore	25	2,041			2,066
Bowling	139				139
Boy's Basketball	95				95
Boy's Soccer				20	20
Business Dept Scholarship	500				500
Business Tech	1,235				1,235
Change Fund		2,780	2,780		
Cheerleaders		770		(770)	
Choral Dept.	36	100	231	95	
Comp Mfg Mach Tech 1	1,473		1,349		124
Comp Mfg Mach Tech 2	550		400		150
Computer Tech - Hublar	100				100
Consumer Science			1,789	1,894	105
Cross Country	225			(140)	85
Dance Team	8	4,473	3,399	15	1,097
Donations for Needy Family		718	563		155

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Southern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Drama Class	964		73		891
ECE		340	420	80	
Educators Rising	3,979			(3,979)	
English Dept.	112		112		
Faculty Softdrinks		701		(701)	
Faculty - Staff	283	254	2,060	1,659	136
Family Resource Center		2,029	2,329	300	
FBLA	3,072	110	3,861	679	
Fishing Club	201				201
Football	207		110		97
Freshmen Account	324		1,496	1,172	
Garden Club	873		322		551
Girl's Basketball			881	2,955	2,074
Girl's Soccer	233			150	383
Girls Who Code	1,086		255		831
Golf	117	460	504	250	323
GSA	43				43
Guidance	3,295	345	3,959	319	
Horse Club	50				50
Industrial Tech	1,334		262		1,072
JROTC/Steven Griffin	355			(355)	
Junior Account		3,107	3,096		11
Key Club	4,222	500	484		4,238
Leaders for Tomorrow/MOQ		150			150
LEEP	133	33	100	(66)	
Library Media	881	318	100	148	1,247
Literary Club	9			(9)	
Math Dept.	1,371		1,371		
MD		294	563	269	
Multimedia	480			(480)	
National Honor Society	291		212		79
Orchestra	2,354	1,060	3,149	1,080	1,345
PE	5		5		
Pep Club	674			(674)	
Robotics	406		101		305

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Southern High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
School Fees		825	6,676	5,851	
Science Department	60	45	105		
Senior Account		4,868	7,995	3,127	
Senior Trip Account	3,991	774	1,659		3,106
SHS JROTC	488	1,277	5,479	4,905	1,191
SHS Prom	3,489	7,680	6,185	120	5,104
Skills USA		2,712	2,664		48
Social Studies Dept.	500		500		
Softball	116				116
Southwind	328				328
Spanish Club	233			(233)	
Student Activities	22,547		10,131	491	12,907
Student Grants	46			(46)	
Student Incentives	42		29	1,019	1,032
Teacher Appreciation	3			(3)	
Tennis	556	103	676	17	
The Southerner	4,549	4,166	8,534	318	499
Track		1,520	2,919	1,399	
Trojan Hero	247	300	247	3	303
Waived Fees At Risk		34,596		(34,596)	
Winter Dance		790	620		170
Wrestling		620	800	180	
<b>Total</b>	<u>\$ 84,292</u>	<u>\$ 154,077</u>	<u>\$ 186,534</u>	<u>\$</u>	<u>\$ 51,835</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**State Agency Schools**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Adult Hospitality		\$ 1,022	\$ 756		\$ 266
Automotive Program		2,478	1,314		1,164
Brooklawn- Prom Fund	\$ 1,460		400		1,060
Donations & Awards		2,000	2,000		
Horticultural Program	9,682	27,043	10,115	\$ (10,000)	16,610
Interest Earned	393	3		(394)	2
LDT Target Donations	7				7
Lou Day - Adult Hosp Fund	80	39	52		67
Peace - Recycling		27	27		
Peace - Staff Fund	187				187
RIFF / Boxtops Fund	120	158	100		178
SSI Disability	73	1,200	1,273		
Student Activities	6,905	427	12,737	10,394	4,989
<b>Total</b>	<u>\$ 18,907</u>	<u>\$ 34,397</u>	<u>\$ 28,774</u>	<u>\$</u>	<u>\$ 24,530</u>



Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

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

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
At Risk		\$ 3,060	\$ 1,268	\$ (1,792)	
Big Owl/Child Care	\$ 142	517	410		\$ 249
CCDC South Park		7,209	7,209		
Courtesy Fund	2,267		405		1,862
FBLA	444	1,250	1,002		692
FCCLA	204	126	251		79
Fellowship Christian Moms	92				92
Hope Fund	2,021	49			2,070
Leading Ladies	260				260
Library	277				277
Medical	489				489
New Moms - J. Horrell	145		100		45
Photo Fund	1,831	44	1,875		
Pooh's Corner	5,740	4,776			10,516
RIFA - Sylvia Rhodes	37				37
Senior Activities	405	2,169	2,362		212
Senior T-Shirts		444	444		
Soft Drinks		246		(246)	
Staff Activities	2,733	2,718	3,275	246	2,422
STLP - Stacey Hodges - WP	111				111
Student Activity Fund	7,759	6	1,410	1,792	8,147
The Leukemia & Lymphoma		313	313		
<b>Total</b>	<u>\$ 24,957</u>	<u>\$ 22,927</u>	<u>\$ 20,324</u>	<u>\$</u>	<u>\$ 27,560</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Valley High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Allied Health	\$ 300		\$ 300		
AP Testing		\$ 1,261			\$ 1,261
Archery	485				485
Art	1,183		1,183		
At Risk Fees		30,060		\$ (30,060)	
Athletic Programs	52	7,251	2,885		4,418
Bank Fees	153		48		105
Baseball	5,382	1,230	3,670		2,942
Basketball	2,823	4,907	7,986	294	38
Beta Club	1,562				1,562
Bookstore	5,032	274			5,306
Boys Basketball Fundraisers	771		680		91
Change Fund		900	1,000	100	
Cheerleaders	852	4,865	1,848		3,869
Chess Club	396				396
Choral Music	75				75
Class of 2018	5,743	828	6,452		119
Class of 2019	7,004	16,494	12,489	(228)	10,781
Class of 2020	3,465	2,675	3,465		2,675
Class of 2021	6,802	1,480	6,302		1,980
Concessions	4,046	58,699	30,354	(16,516)	15,875
Cross Country	1,127	60	2,217	1,530	500
Cup and Flower Fund	15				15
Drama Club	1,070	200	619		651
ECE - Brenzel	527				527
ECE - Brown	501				501
Ecology Club	614				614
Elementary League	5,520	3,109			8,629
Field Trip - Seniors	1,302		1,302		
Football	1,423	9,432	13,249	2,895	501
Freshman Gold Team		800			800
Girls Basketball Fundraiser	998	2,000	546		2,452
Golf	63		80	17	
Horticulture	100		100		
HOSA	3,051		2,990		61

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Valley High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Interest on CDs	25	50			75
Interest on Checking	33	11			44
KHSAA 6th and 7th Region	133	11,431	11,394		170
Library	952				952
Lit Cheer	1,005		845		160
Men of Quality	150		150		
National Honor Society	709				709
NJROTC Fundraisers	3,216	2,200	825		4,591
NJROTC Reimbursable	10,033	7,416	8,337		9,112
Orchestra		3,304	2,815		489
Robotics Club	40	11,855	4,896		6,999
Scholarship - Class of 1982	2,000				2,000
Scholarship - Sergeant	6,255				6,255
Soccer	64				64
Soft Drinks	13,955	6,895	18,820		2,030
Softball	740	750	9,762	9,621	1,349
Spanish Club	230		30		200
Step/Dance Team	1,106				1,106
Student Activities	19,624	1,156	42,956	30,060	7,884
Student Council	2,290				2,290
Tennis	330		140		190
The Academy	538		214		324
Track	699		694		5
Valley 100 Club	541				541
Vet Tech	42		42		
Volleyball	1,561	9,513	12,232	2,159	1,001
Wrestling	187	4,595	4,687		95
Yearbook	762	1,215	2,105	128	
Subtotal	129,657	206,916	220,709		115,864
Certificate of Deposit	(30,000)				(30,000)
<b>Total</b>	<b>\$ 99,657</b>	<b>\$ 206,916</b>	<b>\$ 220,709</b>	<b>\$</b>	<b>\$ 85,864</b>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Waggener High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Athletics Insurance	\$ 207	\$ 3,935	\$ 3,780		\$ 362
A - Girls Basketball	307	250	485		72
A - Baseball	1,633		1,574	\$ 800	859
A - Boys Basketball	2,748	2,194	4,657		285
A - Boys Soccer	2,942		666	380	2,656
A - Cheer		264	264		
A - Football	856		857	399	398
After School Snack Sales	69	2,059	1,765		363
A - Girls Soccer	276		180	229	325
A - Golf				70	70
AP Testing	2,233	1,801	3,845		189
Art Club		103			103
A - Softball	1,776			75	1,851
A - Swim	159	115	542	655	387
At Risk		23,760		(23,760)	
A - Tennis		26			26
Athletics	8,732	2,225	15,941	13,715	8,731
A - Track Boys/Girls				182	182
A - Volleyball	100		563	463	
Awards - Scholarships	1,748				1,748
A - Wrestling		60	974	2,510	1,596
Band	374	538	961	325	276
Bank Interest	21	26		(47)	
Best Buddies	120	1,725	1,716		129
Beta Club	980	380	1,020		340
Bookstore	1,029	1,630	2,091	160	728
Boys District Tournament		2,651	1,810	(841)	
Cannon's Class	1,078	3,653	3,216		1,515
Change Fund		1,300	1,300		
Chess	486		73	65	478
Chorus	872		564		308
Clark's Kids	178				178
Concessions	1,401	27,869	16,552	(11,702)	1,016
Drama Club		195	112	536	619
Educators Rising	50		350	1,086	786

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Waggener High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Fall Sports Gate		11,465	5,129	(6,336)	
Freshman Class of 2022		2,640	1,745	(26)	869
General Fund Faculty	1,987	4,232	5,102		1,117
General Fund Student	7,468	3,954	16,925	20,611	15,108
Girl Power			57	110	53
HOSA	356	1,999	1,542	(107)	706
In/Out	149		149		
Jaden Murphy Memorial Fd	357				357
Junior Class of 2020	656	5,095	160		5,591
KY Disability		60	60		
KYA Fee		280	2,610	2,330	
Library		533	751	218	
Lost Textbook		97	47	(50)	
Medical Magnet	1,270	861	2,138	107	100
Men of Quality	556	275	471	381	741
Orchestra	1,543	366	1,729	500	680
Parking Passes		190	190		
Pep Club	2,425	813	2,832		406
Quick Recall	88	78	88		78
Senior Class 2018	2,837	156	2,993		
Senior Class 2019	3,259	23,132	10,903		15,488
Sophomore Class of 2021	26	1,407			1,433
Sports Medicine	1,321	1,740	3,061		
Spring Sports Gate		3,560	2,522	(1,038)	
Winter Sports Gate		19,155	17,155	(2,000)	
Yearbook		4,216	2,515		1,701
<b>Total</b>	<u>\$ 54,673</u>	<u>\$ 163,063</u>	<u>\$ 146,732</u>	<u>\$</u>	<u>\$ 71,004</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Western High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Administrative	\$ 1,860	\$ 2,362	\$ 3,900	\$ 259	\$ 581
Adult Pepsi		490		(490)	
Alumni Scholarship Fund	1,000			(1,000)	
At Risk		20,376		(20,376)	
Athletic Insurance		3,095	3,020	175	250
Athletics	471	23,107	29,597	6,689	670
Awards		1,000	1,000		
Band	794	2,974	2,651		1,117
Baseball	1				1
Basketball - Boys	657	4,608	5,739	474	
Basketball - Girls	394		335	262	321
Beta Club	270	105	106		269
Bookstore	2,140	3,457	6,177	1,100	520
Café 103	644	564	4,682	5,204	1,730
Carpentry Club	516	1,645	899		1,262
Catering Club	2,101	3,440	5,532	3,355	3,364
Change Fund		2,100	2,100		
Cheerleaders	283	66	100		249
Choir	295	4,248	3,012		1,531
Concessions		12,393	11,354	(315)	724
Counselor Account	1,051	225			1,276
Cross Country			50	210	160
Dance	304				304
Early College Funds	373		86	(287)	
FBLA	100		10		90
Football	111	2,350	1,444	(962)	55
Freshman Academy		533			533
Golf	442	44	44		442
Hero Club	1,265	2,020	350	(2,923)	12
Interact Club	58				58
KUNA	146	432	2,216	1,638	
Library		452	352		100
Library Café Book Club	254			(254)	
Pac Club	2,643			(2,000)	643
Pep Club	262			(262)	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Western High School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
Science Department	830	60	297	(533)	60
Softball	54				54
Sr. 2018			(15)	(15)	
Sr. 2019	3,204	14,441	12,854	(213)	4,578
Sr. 2020	2,025	1,490	247		3,268
Sr. 2021	796	530	266		1,060
Sr. 2022		735	55		680
Student Activity	1,960	2,909	9,246	16,615	12,238
Student Pepsi		1,173		(1,173)	
Swimming	708	1,308	1,910	(36)	70
Track	166		85	103	184
Volleyball	401	876	614		663
Warrior Pride	5,521	100		(3,985)	1,636
Wrestling		1,090	652		438
Yearbook	2,735	2,270	2,735	(1,260)	1,010
<b>Total</b>	<u>\$ 36,835</u>	<u>\$ 119,068</u>	<u>\$ 113,702</u>	<u>\$</u>	<u>\$ 42,201</u>

Schedule of Cash Receipts and Disbursements By Activity

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

Year Ended June 30, 2019

**Youth Performing Arts School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
20 oz. Pepsi		\$ 2,340		\$ (2,184)	\$ 156
Administrative	\$ 9,181		\$ 1,943		7,238
At Risk Fee Waiver		900	900		
Band	14,332	29,214	33,041	(1,020)	9,485
Band Spring Trip	7,432	1,301	8,088		645
Change Fund		750	750		
College & Career Day	12,061	9,410	7,537		13,934
Computer Lab	523		523		
Dance Concert		8,119	7,156	(963)	
Dance Ensemble	50	10,025	8,409	(1,030)	636
Dance Travel Account	10,264	3,700	725	(3,000)	10,239
Dance Trip Account	696	19,668	23,464	3,100	
Design and Production	7,211	2,806	8,137	1,000	2,880
Fringe Festival	1,637				1,637
Guitar Class	946	4,829	3,951		1,824
Interest now CD	1,443	2,288	3,567		164
Legally Blonde		44,747	19,752	(24,995)	
Library	556	45	601		
May Show Dance	3,244	1,910	526		4,628
Musical Theater	1,540	483	2,000	135	158
New Works Festival		3,478	1,696	(1,672)	110
Orchestra	4,012	12,168	10,602	25	5,603
Orchestra Trip Account	765	1,189		(425)	1,529
Our Town		8,741	3,009	(5,732)	
Percussion	494	180	303		371
Peter and the Starcatcher		8,800	6,090	(2,710)	
Piano	2,085	1,897	3,069		913
Prism Concert	3,287	1,926	8		5,205
Productions	27,462	4,614	20,464	38,453	50,065
Snack		852		(852)	
Staff Account	1,820	1,303	1,277		1,846
Student Discretionary	13,639	150	1,183	3,036	15,642
Student Parking		1,040	1,060	20	
Theatre	2,921	3,962	5,284	(690)	909
Thespian	4	400	384		20

Continued



Schedule of Cash Receipts and Disbursements By Activity--Continued

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

Year Ended June 30, 2019

**Youth Performing Arts School**

<u>Name of Activity</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2019</u>
This Random World		102		(102)	
Tour Show	1,664		792	(342)	530
Tri-M	14	409	419		4
Vocal		22,150	19,942	(52)	2,156
Vocal Trip		11,588	11,213		375
Young Actors Institute	<u>35,939</u>	<u>20,177</u>	<u>22,326</u>		<u>33,790</u>
Subtotal	165,222	247,661	240,191		172,692
Certificate of Deposit	<u>(52,301)</u>				<u>(52,301)</u>
Total	<u>\$ 112,921</u>	<u>\$ 247,661</u>	<u>\$ 240,191</u>	<u>\$</u>	<u>\$ 120,391</u>

**Report Required by Government Auditing Standards**

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined statement of fiduciary net position of the High School Activity Funds of the Jefferson County Board of Education (the "District") as of June 30, 2019, and the related notes to the combined statement of fiduciary net position, which collectively comprise the High School Activity Funds' basic financial statement and have issued our report thereon dated October 31, 2019.

**Internal Control Over Financial Reporting**

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

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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

## Purpose of this Report

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

  
Louisville, Kentucky  
October 31, 2019