



Combined Financial Statement
and Supplementary Information

for

**JEFFERSON COUNTY BOARD OF
EDUCATION HIGH SCHOOL
ACTIVITY FUNDS**

Year Ended June 30, 2024
with Independent Auditor's Report

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Independent Auditor's Report

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

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying combined statement of fund balance of the Jefferson County Board of Education High School Activity Funds (the Activity Funds) as of June 30, 2024, and the related notes to the combined financial statement, which comprise the Activity Funds' basic combined financial statement as listed in the table of contents (the financial statement).

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the financial position of the Activity Funds as of June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Activity Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Activity Funds' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Activity Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 and 5 be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprise the Activity Funds' basic financial statement. The combining statement of fund balance on pages 10 through 20, the combining statement of cash receipts and disbursements on page 21, and supplementary schedules of cash receipts and disbursements by activity on pages 22 through 79, are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with GAAS. In our opinion, the combining information is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 15, 2024 on our consideration of the Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Activity Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Activity Funds' internal control over financial reporting and compliance.

Dean Dotson Allen Ford, PLLC

Louisville, Kentucky
November 15, 2024

Jefferson County Board of Education High School Activity Funds

Management's Discussion and Analysis
June 30, 2024

The management team of the Jefferson County Board of Education (the District) presents this Management's Discussion and Analysis of the High School Activity Funds (the Activity Funds) for the fiscal year ended June 30, 2024. Please read it in conjunction with the Activity Funds' financial statement on page 6.

Government Structure

The thirty-one 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 Statement

This financial report includes the combined statement of fund balance, combining statements of fund balance, cash receipts and disbursements, and the supplemental schedules of cash receipts and disbursements by activity for all thirty-one high schools and technical centers. The Independent Auditor's Report on this information precedes this Management's Discussion and Analysis.

The Activity Funds of the District are being presented as special revenue funds in accordance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* and related standards.

Financial Highlights

Total assets of all Activity Funds amounted to \$4,673,420 at June 30, 2024, compared to \$4,401,479 in the prior year, which reflects a increase of \$271,941. At June 30, 2024, total assets consist primarily of cash and certificates of deposit totaling \$4,443,329, compared to June 30, 2023 which reflected cash and certificates of deposit of \$4,142,388. This increase was primarily due to the excess of cash receipts over cash disbursements of \$300,941. Total liabilities of all Activity Funds amounted to \$11,675 at June 30, 2024, resulting in a restricted fund balance of \$4,661,745 which is to be used for various student activities at the schools.

High schools generate receipts for the Activity Funds primarily from student fees, athletic events admission, fund raising projects, donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$8,599,540 during the fiscal year ended June 30, 2024, which reflects a \$84,670 decrease over the prior year's cash receipts of \$8,684,210. Disbursements by the Activity Funds amounted to \$8,302,104 and \$8,643,583 (a decrease of \$341,479) during the fiscal years ended June 30, 2024 and 2023, respectively.

Jefferson County Board of Education High School Activity Funds

Management's Discussion and Analysis, continued

June 30, 2024

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.

Jefferson County Board of Education High School Activity Funds

Combined Statement of Fund Balance

June 30, 2024

Assets

Cash	\$ 3,953,711
Certificates of Deposit	489,619
Inventory	<u>230,091</u>
Total Assets	<u>\$ 4,673,421</u>

Liabilities

Accounts payable	\$ 11,675
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Fund Balance

Restricted	<u>4,661,746</u>
Total Liabilities and Fund Balance	<u>\$ 4,673,421</u>

See accompanying notes.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement

June 30, 2024

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-one 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, "*Accounting Procedures for Kentucky School Activity Funds*." Salaries for the treasurers of Activity Funds and other administrative support are paid by the District and recorded in the District's General Fund.

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

Basis of Accounting--The combined statement of fund balance of the Activity Funds has been prepared in conformity with accounting principles generally accepted in the United States (GAAP) 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 fund balance was prepared in accordance with GASB No. 34, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments*, GASB No. 84, *Fiduciary Activities* and related standards. The Activity Funds are special revenue funds of the District. This financial statement is reported using the current financial resources measurement focus and the modified accrual basis of accounting.

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

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

Subsequent Events--In preparing this combined financial statement, management of the District has evaluated events and transactions for potential recognition or disclosure through November 15, 2024, the date the combined financial statement was available to be issued.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement, continued

June 30, 2024

Note B--Cash and Certificates of Deposit

GAAP requires 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 fair 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.

Jefferson County Board of Education High School Activity Funds

Notes to the Combined Financial Statement, continued

June 30, 2024

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

Certificates of deposit activity during the year ended June 30, 2024 is summarized as follows:

	<u>Certificates of Deposit July 1, 2023</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Certificates of Deposit June 30, 2024</u>
Atherton High School	\$ 5,000	\$ -	\$ -	\$ 5,000
Ballard High School	49,108	-	(11,559)	37,549
Butler Traditional High School	45,006	-	(6)	45,000
Dupont Manual High School	150,000	-	-	150,000
Fairdale High School	80,000	-	-	80,000
Jeffersontown High School	65,070	-	-	65,070
Louisville Male High School	97,001	-	(50,001)	47,000
Pleasure Ridge Park High School	30,000	-	-	30,000
Youth Performing Arts School	30,000	-	-	30,000
	<u>\$ 551,185</u>	<u>\$ -</u>	<u>\$ (61,566)</u>	<u>\$ 489,619</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

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance

June 30, 2024

	<u>Total</u>	<u>Atherton High School</u>	<u>Ballard High School</u>
Assets			
Cash	\$ 3,953,711	\$ 292,216	\$ 136,537
Certificates of Deposit	489,619	5,000	37,549
Inventory	230,091	-	-
Total Assets	\$ 4,673,421	\$ 297,216	\$ 174,086
Liabilities			
Accounts payable	\$ 11,675	\$ -	\$ -
Fund Balance			
Restricted	4,661,746	297,216	174,086
Total Liabilities and Fund Balance	\$ 4,673,421	\$ 297,216	\$ 174,086

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	Breckinridge Metropolitan High School	James Graham Brown High School	Butler Traditional High School
Assets			
Cash	\$ 6,522	\$ 150,412	\$ 152,013
Certificates of Deposit	-	-	45,000
Inventory	-	14,612	58,694
Total Assets	\$ 6,522	\$ 165,024	\$ 255,707
Liabilities			
Accounts payable	\$ -	\$ 3,757	\$ 3,973
Fund Balance			
Restricted	6,522	161,267	251,734
Total Liabilities and Fund Balance	\$ 6,522	\$ 165,024	\$ 255,707

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	Central High Magnet Career Academy	Churchill Park School	Doss High School
Assets			
Cash	\$ 103,733	\$ 34,807	\$ 59,681
Certificates of Deposit	-	-	-
Inventory	-	149	10,604
Total Assets	\$ 103,733	\$ 34,956	\$ 70,285
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	103,732	34,956	70,285
Total Liabilities and Fund Balance	\$ 103,732	\$ 34,956	\$ 70,285

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	Dupont Manual High School	Eastern High School	Fairdale High School
Assets			
Cash	\$ 421,622	\$ 283,783	\$ 197,098
Certificates of Deposit	150,000	-	80,000
Inventory	-	-	-
Total Assets	\$ 571,622	\$ 283,783	\$ 277,098
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	571,622	283,783	277,098
Total Liabilities and Fund Balance	\$ 571,622	\$ 283,783	\$ 277,098

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	Fern Creek High School	Iroquois High School	Jefferson County High School
Assets			
Cash	\$ 194,512	\$ 154,306	\$ 420,414
Certificates of Deposit	-	-	-
Inventory	15,291	-	236
Total Assets	\$ 209,803	\$ 154,306	\$ 420,650
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	209,803	154,306	420,650
Total Liabilities and Fund Balance	\$ 209,803	\$ 154,306	\$ 420,650

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	<u>Jeffersontown High School</u>	<u>Liberty High School</u>	<u>Louisville Male High School</u>
Assets			
Cash	\$ 50,958	\$ 10,331	\$ 313,191
Certificates of Deposit	65,070	-	47,000
Inventory	-	-	18,847
Total Assets	\$ 116,028	\$ 10,331	\$ 379,038
Liabilities			
Accounts payable	\$ 3,945	\$ -	\$ -
Fund Balance			
Restricted	112,083	10,332	379,038
Total Liabilities and Fund Balance	\$ 116,028	\$ 10,332	\$ 379,038

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	Marion C. Moore Traditional School	Minor Daniels Academy	Phoenix School of Discovery
Assets			
Cash	\$ 113,010	\$ 10,527	\$ 13,102
Certificates of Deposit	-	-	-
Inventory	-	-	-
Total Assets	\$ 113,010	\$ 10,527	\$ 13,102
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	113,010	10,527	13,102
Total Liabilities and Fund Balance	\$ 113,010	\$ 10,527	\$ 13,102

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	Pleasure Ridge Park High School	Seneca High School	Academy @ Shawnee
Assets			
Cash	\$ 174,945	\$ 114,536	\$ 81,024
Certificates of Deposit	30,000	-	-
Inventory	40,379	47,929	-
Total Assets	\$ 245,324	\$ 162,465	\$ 81,024
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	245,324	162,465	81,024
Total Liabilities and Fund Balance	\$ 245,324	\$ 162,465	\$ 81,024

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	<u>Southern High School</u>	<u>State Agency Schools</u>	<u>Teenage Parent Program</u>
Assets			
Cash	\$ 51,761	\$ -	\$ 17,513
Certificates of Deposit	-	-	-
Inventory	-	-	-
Total Assets	\$ 51,761	\$ -	\$ 17,513
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	51,761	-	17,513
Total Liabilities and Fund Balance	\$ 51,761	\$ -	\$ 17,513

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	<u>Valley High School</u>	<u>Waggener High School</u>	<u>W. E.B. Dubois Academy</u>
Assets			
Cash	\$ 128,629	\$ 57,760	\$ 13,031
Certificates of Deposit	-	-	-
Inventory	23,292	-	-
Total Assets	\$ 151,921	\$ 57,760	\$ 13,031
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Fund Balance			
Restricted	151,921	57,760	13,031
Total Liabilities and Fund Balance	\$ 151,921	\$ 57,760	\$ 13,031

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Fund Balance, continued

June 30, 2024

	<u>Western High School</u>	<u>Youth Performing Arts School</u>
Assets		
Cash	\$ 28,760	\$ 166,977
Certificates of Deposit	-	30,000
Inventory	-	58
Total Assets	\$ 28,760	\$ 197,035
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted	28,760	197,035
Total Liabilities and Fund Balance	\$ 28,760	\$ 197,035

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements

Year Ended June 30, 2024

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2024</u>
Atherton High School	\$ 305,077	\$ 642,603	\$ 655,464	\$ 292,216
Ballard High School	128,544	694,713	686,720	136,537
Breckinridge Metropolitan High School	7,788	5,981	7,247	6,522
James Graham Brown School	114,168	264,014	227,768	150,412
Butler Traditional High School	176,702	468,407	493,096	152,013
Central High Magnet Career Academy	123,320	437,721	457,308	103,733
Churchill Park School	29,921	8,560	3,674	34,807
Doss High School	48,805	147,112	136,236	59,681
Dupont Manual High School	431,575	947,422	957,375	421,622
Eastern High School	254,776	527,830	498,823	283,783
Fairdale High School	183,329	325,984	312,215	197,098
Fern Creek High School	149,549	344,094	299,131	194,512
Iroquois High School	137,385	119,180	102,259	154,306
Jefferson County High School	342,899	280,821	203,305	420,414
Jeffersontown High School	20,376	274,536	243,954	50,958
Liberty High School	12,134	10,173	11,976	10,331
Louisville Male High School	351,268	930,580	968,659	313,191
Marion C. Moore Traditional School	76,406	227,591	190,987	113,010
Minor Daniels Academy	6,087	9,323	4,883	10,527
Phoenix School of Discovery	9,908	25,638	22,444	13,102
Pleasure Ridge Park High School	145,740	477,083	447,878	174,945
Seneca High School	100,649	266,765	252,880	114,536
Academy @ Shawnee	53,324	163,132	135,432	81,024
Southern High School	45,483	191,513	185,235	51,761
State Agency Schools	-	-	-	-
Teenage Parent Program	20,403	10,824	13,714	17,513
Valley High School	124,220	255,891	251,482	128,629
Waggener High School	55,621	138,169	136,030	57,760
W.E.B. Dubois Academy	-	81,578	68,547	13,031
Western High School	31,110	148,280	150,630	28,760
Youth Performing Arts School	169,706	174,022	176,751	166,977
Total	<u>\$ 3,656,273</u>	<u>\$ 8,599,540</u>	<u>\$ 8,302,104</u>	<u>\$ 3,953,711</u>

See Independent Auditor's Report.

**SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS
AND DISBURSEMENTS BY ACTIVITY**

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity

Year Ended June 30, 2024

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Acadamies - Engineering	\$ 39	\$ 6,312	\$ 6,900	\$ 549	\$ -
Acadamies - Health	1,015	3,898	4,762	(111)	40
Acadamies - Media Arts	50	11,222	10,693	(579)	-
Adult General	2,440	4,352	5,802	-	990
Adult Hospitality	10	300	272	-	38
AP	1,189	44,784	46,576	604	-
APHG	604	-	-	(604)	-
At Risk	-	21,960	476	(21,484)	-
Athletics	44,042	3,939	77,767	81,922	52,136
Athletics Gate/Ticket Sales	14,388	79,394	35,611	(58,170)	1
Athletics - Tournaments	620	51,139	21,285	(30,474)	-
Bookstore/Spirit Wear	16,500	13,363	10,834	-	19,029
Certificate Of Deposit	(5,000)	-	-	-	(5,000)
Change Fund	-	1,800	1,800	-	-
Chargers	930	1,378	1,195	-	1,113
Concessions	15,709	26,176	19,429	(9,231)	13,225
EC Lang: French Club	780	1,140	1,164	-	757
EC Lang: German Club	16	292	292	-	16
EC Lang: Japanese Club	2,296	2,029	658	-	3,668
EC Lang: Spanish Club	595	-	590	67	72
EC: ASU	23	-	222	199	-
EC: Band	9,781	9,542	11,786	(380)	7,157
EC: BETA	2,305	1,536	1,679	-	2,161
EC: Bosnian Student Union	-	177	40	-	137
EC: Black Student Union	1,943	186	1,276	(182)	671
EC: Chess	436	-	-	(51)	386
EC: Choir/Chorus	1,039	3,857	4,163	(143)	590
EC: Class Of 2024	10,132	30,317	29,440	(11,008)	-
EC: Class Of 2025	76	12,495	7,468	141	5,243
EC: Class Of 2026	-	538	-	104	642
EC: Class Of 2027	-	6,082	5,719	(104)	258
EC: Drama/Theatre	15,051	11,870	14,466	233	12,687
EC: Environment Club	350	140	-	-	490
EC: Festival Club	-	1,685	1,055	(300)	330
EC: Functions Club	-	668	43	-	625
EC: Garden Club	346	-	-	100	446
EC: HOSA	-	9,516	8,551	(37)	929
EC: KUNA	1,024	28,018	27,839	(152)	1,051
EC: Marine Biology Club	2,526	6,600	8,439	-	688

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Atherton High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
EC: Muslim Student Association	\$ 353	\$ 267	\$ 63	\$ -	\$ 558
EC: National Art Honors	805	-	155	-	650
EC: NHS	298	1,313	838	-	773
EC: Orchestra	-	2,405	1,233	-	1,172
EC: Pep Club	39	-	-	-	39
EC: Rho Kappa	2,491	1,482	2,075	-	1,898
EC: Service To Service	744	4,240	2,996	-	1,988
EC: Speech & Debate	-	4,730	2,659	(957)	1,114
EC: Student Council/Government	8,071	-	-	-	8,071
EC: TSA	1,893	3,000	4,120	(96)	676
EC: Yearbook	14,914	33,179	14,914	800	33,979
ECE Boston	918	676	1,594	-	-
ECE Mccauseland	225	1,475	1,701	-	-
Field Trips - Drama	3,496	-	1,000	-	2,496
IB Classes	520	38,464	41,505	2,521	-
Library	265	168	414	-	19
Parking	6,140	5,710	11,850	-	-
Registration Fees	5,510	11,271	18,845	2,065	-
Sports: Archery	6,734	18,954	16,214	(320)	9,154
Sports: Baseball	5,336	14,838	16,409	2,232	5,996
Sports: Basketball	3,784	400	3,949	1,965	2,199
Sports: Basketball - Girls	975	1,230	3,251	1,298	252
Sports: Bowling	2,103	-	1,191	262	1,175
Sports: Cheerleading	1,307	2,250	3,187	416	786
Sports: Cross Country	276	2,924	2,048	(873)	278
Sports: Dance Team	3,819	2,532	5,270	1,658	2,739
Sports: Field Hockey	-	6,278	6,229	(49)	-
Sports: Football	10,412	28,786	28,311	1,373	12,260
Sports: Golf	343	-	250	-	93
Sports: Lacrosse-Boys	13,043	4,337	10,415	2,591	9,556
Sports: Lacrosse-Girls	5,013	6,251	6,118	3,667	8,812
Sports: Soccer - Boys	2,823	3,937	5,525	466	1,700
Sports: Soccer - Girls	7,687	19,226	12,001	(2,000)	12,912
Sports: Softball	2,610	9,290	10,510	1,894	3,285
Sports: Step Team	255	-	-	-	255
Sports: Swimming	1,872	2,920	3,202	(1,240)	350
Sports: Track	2,249	3,701	5,065	(410)	474
Sports: Volleyball	7,106	2,518	3,928	-	5,697
Sports: Wrestling - Boys	6,911	235	1,821	1,000	6,325

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Atherton High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Student General	\$ 32,486	\$ 6,798	\$ 36,316	\$ 30,828	\$ 33,799
WEC	-	113	-	-	110
Total	<u>\$ 305,077</u>	<u>\$ 642,603</u>	<u>\$ 655,464</u>	<u>\$ -</u>	<u>\$ 292,216</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Ballard High School

<u>Name of Activity</u>	Cash		Cash		Transfers	Cash	
	Balance		Balance			Balance	
	July 1, 2023	Receipts	Disbursements			June 30, 2024	
Adult General	\$ 445	\$ 5,482	\$ 5,045	\$ -		\$ 882	
AP	128	18,946	19,010	-		64	
At Risk	-	26,352	132	(26,220)		-	
Athletics	10,148	180,517	168,554	(14,298)		7,814	
Auditorium Fundraiser	-	15	15	-		-	
Bookstore/Spirit Wear	3,761	30,195	33,460	985		1,481	
Certificate of Deposit	(49,108)	-	-	-		(49,108)	
Change Fund	-	3,850	4,050	200		-	
Choir/Bach	1,609	4,135	5,553	-		191	
Chromebook Restitution	-	409	409	-		-	
CL: Art/Photo	47	-	-	-		47	
CL: Business Academy	202	2,039	1,871	-		370	
CL: Chemistry	200	-	200	-		-	
CL: Explorers Int.	1,012	-	-	-		1,012	
CL: Mu Alpha Theta	-	464	125	-		339	
CL: Nat'L English Honors	669	582	337	(63)		851	
CL: Science Olympiad	-	400	400	-		-	
CL: Social Studies	-	1,190	595	-		595	
Class of 2024	11,252	18,015	28,258	(1,009)		-	
Class of 2025	15,679	15,359	17,096	1,480		15,422	
Class of 2026	6,197	8,010	-	-		14,207	
Class of 2027	231	6,284	-	-		6,514	
Drama Fundraiser	17,508	29,981	30,622	9,675		26,541	
EC : ECE-MSD	1,709	1,600	251	1,025		4,083	
EC Lang: Foreign	738	29	-	264		1,031	
EC Lang: French Club	79	-	-	(79)		-	
EC Lang: Japanese	264	-	-	(264)		-	
EC Lang: Spanish Club	401	461	-	(50)		812	
EC Lang: Spanish Honor	170	586	-	-		756	
EC: Academic Team	870	-	850	-		20	
EC: Band	1,751	2,545	3,246	-		1,050	
EC: Barc-Animal Club	753	-	107	-		646	
EC: Best Buddies	1,350	-	325	(1,025)		-	
EC: Beta	1,064	3,583	544	-		4,103	
EC: Black Student Union	379	316	528	-		168	
EC: Debate	311	-	-	(311)		-	
EC: Drama/Thespian	611	2,073	-	-		2,684	
EC: Educators Rising	-	10,449	4,737	-		5,712	
EC: Environmental Club	452	376	-	-		828	

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Ballard High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
EC: FBLA	\$ 76	\$ 39,738	\$ 37,635	\$ -	\$ 2,178
EC: Foreign Travel	890	859	-	-	1,749
EC: Freshmen Academy	1,460	-	1,145	53	368
EC: HOSA Chapter	188	9,503	8,093	-	1,598
EC: Kuna	169	30,046	30,226	12	-
EC: Men Of Quality	294	-	-	-	294
EC: National Art Honor Society	1,831	193	190	-	1,834
EC: National Honor Society	12,530	607	10,444	-	2,694
EC: Portugal Trip	813	-	-	-	813
EC: Quick Recall	2,000	-	2,000	-	-
EC: Stem Academy	1,694	-	-	-	1,694
EC: Yearbook	-	9,702	9,702	-	-
FR: Dance Maroon	-	5,638	7,311	2,063	390
Freshman Academy	83	-	-	-	83
Justice Now Project	500	1,227	-	-	1,727
Library	187	-	73	-	114
Lost -Student ID's	-	270	270	-	-
Orchestra	257	5,419	5,064	-	612
Parking	-	6,780	6,780	-	-
PSAT Test	-	2,772	1,620	-	1,152
Registration Fees	1,839	99,536	101,091	-	285
Scholarships	-	2,000	2,000	-	-
SP: Step Team	1,313	91	150	-	1,254
SP: Trainer Fee - Try Out	8,177	3,634	7,879	-	3,932
SP: Wrestling-Boys	180	4,612	4,792	-	-
Sports: Archery	4,319	8,688	11,164	-	1,843
Sports: Baseball	8,851	-	5,351	-	3,500
Sports: Basketball - Girls	3,141	9,345	10,416	2,075	4,146
Sports: Cheerleading	1,726	21,771	20,745	-	2,751
Sports: Cross Country G&B	1,331	3,120	3,559	-	893
Sports: Dance Team	117	-	-	-	117
Sports: Football	4,761	1,184	3,916	(160)	1,869
Sports: Golf - Boys	-	500	500	-	-
Sports: Golf - Girls	719	1,004	1,723	-	-
Sports: Soccer - Girls	1,245	990	1,895	(340)	-
Sports: Swimming	150	288	438	-	-
Sports: Tennis - Boys	7,135	3,854	5,833	-	5,156
Sports: Track & Field	-	6,708	6,708	-	-
Sports: Volleyball	3,426	10,469	2,652	-	11,243

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Ballard High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Student General	\$ 23,567	\$ 5,007	\$ 27,255	\$ 25,986	\$ 27,303
Summer School Registration	-	15,800	15,800	-	-
Visual & Perf. Arts Aca.	2,694	-	-	-	2,694
Visual Art	-	9,116	5,980	-	3,136
Total	<u>\$ 128,544</u>	<u>\$ 694,713</u>	<u>\$ 686,720</u>	<u>\$ -</u>	<u>\$ 136,537</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 764	\$ 2,309	\$ 2,703	\$ -	\$ 370
Adult Hospitality	1	-	-	-	1
At Risk	-	3,672	3,202	-	470
Classroom Funds For Field	302	-	-	-	302
EC: Men of Quality	566	-	225	-	341
Student Activity	2,515	-	-	-	2,515
Student General	3,640	-	1,117	-	2,523
Total	<u>\$ 7,788</u>	<u>\$ 5,981</u>	<u>\$ 7,247</u>	<u>\$ -</u>	<u>\$ 6,522</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

James Graham Brown School

<u>Name of Activity</u>	Cash				Cash
	Balance	Receipts	Disbursements	Transfers	Balance
	July 1, 2023				June 30, 2024
1st Grade A	\$ 66	\$ 77	\$ 77	\$ -	\$ 66
1st Grade B	66	84	84	-	66
2nd Grade A	-	198	290	92	-
2nd Grade B	-	269	314	81	36
3rd Grade	-	640	640	-	-
4th Grade	-	1,291	1,029	-	263
5th Grade	1,174	756	1,333	-	598
6th Grade	733	1,941	2,756	280	197
7th Grade	703	1,218	1,034	128	1,015
8th Grade	1,177	1,731	1,946	-	961
Adult General	1,284	2,577	3,638	69	292
Adult Hospitality	813	945	1,106	-	653
Advance Phys Ed/ Weight Lifting	-	2,713	2,792	79	-
AP	9,556	6,479	2,560	(40)	13,435
Art Rm 201	210	2,135	2,340	-	5
Art Rm 317	280	1,638	1,878	-	40
At Risk	-	8,208	3,214	(4,994)	-
Athletics	13,007	36,815	33,473	(4,167)	12,182
Band	1,091	21,012	21,005	-	1,098
Change Fund	-	900	900	-	-
Choir	772	31	-	-	803
Class of 2024 Assessments	-	2,950	2,640	(300)	10
Class of 2025 Assessments	-	2,100	-	100	2,200
Class of 2026 Assessments	-	1,950	-	(100)	1,850
Class of 2027 Assessments	-	2,200	-	300	2,500
Concessions	-	15,702	7,637	2,500	10,565
Creative Writing	30	450	480	-	-
Digital Game Design	-	150	150	-	-
Digital Literacy	-	1,650	1,650	-	-
Drama/Theatre	2,845	1,030	945	-	2,930
EC: Asian Student Association	-	514	267	-	247
EC: Beta Club ES	404	400	112	-	692
EC: Beta Club HS	3	556	508	-	51
EC: Black Student Union	574	-	109	-	465
EC: Environmental Club	384	-	191	20	213
EC: Junior Beta Club MS	960	337	360	-	937
EC: Kuna HS	1,040	4,175	4,953	-	262
EC: Kuna MS	552	-	-	-	552
EC: KYA MS	469	-	-	-	469

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

James Graham Brown School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Transfers</u>	<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>		
	<u>July 1, 2023</u>					<u>June 30, 2024</u>
EC: National Art Honor Society	\$ 402	\$ -	\$ -	\$ -	\$ -	\$ 402
EC: NHS	376	-	-	-	-	376
EC: Pep Club	3,678	3,280	1,090	-	-	5,867
EC: Quick Recall ES	280	220	325	-	-	175
EC: Quick Recall HS	889	4,828	5,294	-	-	423
EC: Quick Recall MS	25	380	400	-	-	5
EC: Robotics Club	1,574	2,350	2,505	-	-	1,419
EC: Science Fair Club	600	-	-	-	-	600
EC: Science Olympiad Team	334	1,975	1,903	-	-	406
EC: Travel	-	4,392	4,392	-	-	-
Field Trip	550	528	214	(54)	-	810
Journalism	483	-	30	-	-	453
Junior/Senior Class	11,285	5,700	5,749	(100)	-	11,137
Justice Now	500	1,050	1,500	-	-	50
Kindergarten 1	-	388	467	110	-	31
Kindergarten 2	152	408	515	100	-	144
Library	193	8,731	8,823	-	-	100
Operational	55	2,390	2,445	-	-	-
Orchestra	3,440	22,473	18,996	40	-	6,956
Pirate 1:1 Devices	302	2,283	2,575	-	-	10
PSAT/NMSQT	307	-	-	-	-	307
School Fees ES	-	2,780	2,760	-	-	20
School Fees HS	125	4,689	4,814	-	-	-
School Fees MS	15	1,966	1,981	-	-	-
Science Fee	20	2,605	2,625	-	-	-
Science Rm 320	100	400	500	-	-	-
Science Rm 328	50	1,098	1,148	-	-	-
Sophomore Biology Trip	4,868	-	660	110	-	4,318
Sports: Archery	1,332	2,384	1,974	-	-	1,743
Sports: Baseball	899	1,207	749	-	-	1,358
Sports: Basketball Boys	2,055	9,062	5,260	1,570	-	7,427
Sports: Basketball ES	7,161	8,302	11,513	(1,008)	-	2,943
Sports: Basketball Girls	1,327	5,143	-	(1,570)	-	4,900
Sports: Bowling	200	1,373	1,381	-	-	192
Sports: Cheer HS	228	1,205	845	-	-	589
Sports: Cross Country	739	3,159	200	174	-	3,872
Sports: Golf	-	114	275	161	-	-
Sports: Soccer - Girls	67	1,682	475	-	-	1,274
Sports: Soccer HS Boys	363	1,012	1,044	248	-	579

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

James Graham Brown School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Soccer MS	\$ -	\$ 3,289	\$ 2,581	\$ -	\$ 707
Sports: Softball	476	576	287	-	764
Sports: Swimming HS	2,792	3,116	5,402	1,555	2,061
Sports: Tennis	838	3,127	1,925	-	2,040
Sports: Volleyball HS	1,534	6,125	2,081	475	6,052
Sports: Track	420	1,298	1,469	-	249
Student General	12,282	5,664	2,690	(85)	15,171
Technology	25	700	725	-	-
Tremont Freshman Retreat	705	-	-	-	705
Vending Ath. Pepsi	1,969	1,531	2,711	4,128	4,917
Yearbook	9,958	3,209	10,060	100	3,207
Total	<u>\$ 114,168</u>	<u>\$ 264,014</u>	<u>\$ 227,768</u>	<u>\$ -</u>	<u>\$ 150,412</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash</u>		<u>Cash</u>		<u>Balance</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	
	<u>July 1, 2023</u>				<u>June 30, 2024</u>
Adult General	\$ 7,801	\$ 5,023	\$ 9,656	\$ (410)	\$ 2,757
Adult Hospitality	438	5,870	336	-	5,972
AP	470	-	-	-	470
At Risk	-	36,036	-	(36,036)	-
Athletics	30,680	126,529	132,700	(1,834)	22,674
Athletics - Bloss Stadium	1,500	-	-	(1,500)	-
Athletics-Video Board Ads	2,039	-	-	(174)	1,866
Bookstore/Spirit Wear	48,065	77,778	86,696	(19,231)	19,917
Certificate of Deposit	(45,000)	-	-	-	(45,000)
Change Fund	-	1,500	1,500	-	-
Choir - Classroom	2,732	9,006	6,685	-	5,053
Class of 2023	-	1,232	-	(1,232)	-
Class of 2024	7,236	19,771	52,217	25,210	-
Class of 2025	12,303	9,139	10,052	4,110	15,500
Class of 2026	6,070	2,478	-	3,280	11,828
Class of 2027	-	2,363	20	3,470	5,813
EC: Academic Team	1,386	-	1,974	1,232	644
EC: Bear Buddies	546	-	-	-	546
EC: Beta	558	1,981	2,563	35	11
EC: Black Student Union	533	3,790	611	-	3,712
EC: Chess	329	3	145	-	187
EC: Computer	2,107	500	249	-	2,358
EC: Debate/Speech	500	-	-	(500)	-
EC: Drama/Theatre	3,184	10,723	7,435	-	6,472
EC: FBLA	1,305	704	1,091	700	1,618
EC: FCA	189	-	40	-	149
EC: HOSA	2,165	1,859	575	(640)	2,810
EC: KUNA	2,522	19,931	25,832	4,000	621
EC: National Art Honors	198	-	-	-	198
EC: NHS	3,801	1,919	1,612	-	4,107
EC: Pep Club	47	-	-	-	47
EC: ROTC	6,798	6,795	6,151	-	7,442
EC: Sources Of Strength	35	-	-	(35)	-
EC: Yearbook	1,453	10,339	17,671	5,879	-
Library	761	283	252	-	792
MSD - Classroom	400	-	-	-	400
Orchestra - Classroom	978	138	375	-	741
Registration Fees	-	18,569	85	(18,484)	-
Registration Fees - Allie	952	-	64	-	888

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Butler Traditional High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Registration Fees - ECE	\$ -	\$ 405	\$ -	\$ -	\$ 405
Registration Fees - Entre	857	1,835	1,737	-	955
Registration Fees - Robot	721	-	-	-	721
Sports: Archery	2,505	4,352	6,149	(73)	635
Sports: Baseball	3,430	4,499	3,534	7,806	12,201
Sports: Basketball - Boys	2,910	6,032	3,246	(1,148)	4,547
Sports: Basketball - Girls	3,632	3,934	6,450	380	1,495
Sports: Basketball - Unified	1,235	-	207	-	1,028
Sports: Bowling	333	165	-	(60)	438
Sports: Cheerleading	2,184	46,451	51,336	5,055	2,355
Sports: Cross Country - Boys	5,496	381	2,088	-	3,789
Sports: Cross Country - Girls	6,060	381	2,018	(226)	4,197
Sports: Dance Team	103	347	-	-	450
Sports: Esports	665	253	490	-	428
Sports: Field Hockey	3,623	186	-	-	3,809
Sports: Football	6,362	8,419	3,934	-	10,846
Sports: Golf - Boys	708	250	832	-	126
Sports: Golf - Girls	775	119	691	-	202
Sports: Soccer - Boys	2,772	1,335	3,143	150	1,113
Sports: Soccer - Girls	4,029	881	1,541	-	3,369
Sports: Softball	6,540	5,058	3,868	-	7,730
Sports: Swimming	1,033	120	104	(40)	1,009
Sports: Tennis - Boys	449	175	232	-	393
Sports: Tennis - Girls	1,634	-	221	(100)	1,313
Sports: Track Boys	974	2,652	1,925	(20)	1,681
Sports: Track Girls	2,627	566	1,190	-	2,003
Sports: Volleyball	3,802	643	2,216	-	2,229
Sports: Wrestling-Boys	1,180	57	593	-	645
Sports: Wrestling-Girls	1,410	57	562	(20)	886
Student Activity	-	-	1,571	1,571	-
Student General	3,573	4,596	26,631	18,884	422
Total	<u>\$ 176,702</u>	<u>\$ 468,407</u>	<u>\$ 493,096</u>	<u>\$ -</u>	<u>\$ 152,013</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Central High Magnet Career Academy

<u>Name of Activity</u>	Cash				Cash
	Balance	Receipts	Disbursements	Transfers	Balance
	July 1, 2023				June 30, 2024
Adult General	\$ 1,688	\$ 2,899	\$ 3,725	\$ (500)	\$ 362
Adult Hospitality	-	3,721	3,490	-	231
At Risk	-	36,728	-	(36,728)	-
Athletics	-	94,834	93,860	-	974
Band	-	290	3,090	2,800	-
Change Fund	-	3,000	3,000	-	-
Choir	-	100	100	-	-
Class of 2023	13,603	655	14,212	(46)	-
Class of 2024	11,541	56,441	55,113	(440)	12,429
Class of 2025	1,740	27,731	15,057	440	14,854
Class of 2026	2,270	4,888	1,352	-	5,806
Class of 2027	-	3,850	2,413	-	1,437
Concessions	149	23,160	23,309	-	-
EC: Archery	223	480	-	-	703
EC: ASA	26	1,643	1,132	-	537
EC: Asian Student Union	130	-	109	-	21
EC: Beta	501	-	-	(501)	-
EC: Black Student Union	326	1,778	12	(1,686)	406
EC: Book Club	170	138	308	-	-
EC: Education Rising	27	618	180	-	465
EC: Geneology	398	-	-	-	398
EC: Gospel Choir	441	3,041	3,620	138	-
EC: HOSA	3,260	3,020	4,122	(150)	2,008
EC: LOL (Ladies of Leadership)	1,357	180	-	(300)	1,237
EC: Marching Band	4,784	45,774	50,327	-	231
EC: Men of Quality	472	-	-	(472)	-
EC: Mr. and Mrs. Central Page	-	87	87	-	-
EC: Muslim Student Association	302	1,425	500	-	1,227
EC: NHS	43	600	132	-	512
EC: NJROTC	693	-	682	-	11
EC: Robotics	1,757	10,000	10,000	-	1,757
EC: The Hive Store	-	4,706	7,782	3,076	-
EC: Theatre	669	-	113	-	556
Field Trip	-	781	3,541	2,760	-
Montessori	71	27,235	25,306	-	2,000
MSD	-	312	-	-	312
Orchestra	-	2,086	4,186	2,100	-
Registration Fees	-	16,467	16,397	-	70
Social Studies F. T.	20	593	-	-	613

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Central High Magnet Career Academy, continued

<u>Name of Activity</u>	<u>Cash</u>			<u>Transfers</u>	<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>		<u>Balance</u>
	<u>July 1, 2023</u>				<u>June 30, 2024</u>
Spiritwear	\$ 50	\$ 2,268	\$ 503	\$ -	\$ 1,815
Sports: Athletic Trainer	26	1,405	1,392	150	188
Sports: Baseball	3,013	880	3,269	-	624
Sports: Basketball - Girls	-	1,065	1,400	500	165
Sports: Bowling	402	-	-	-	402
Sports: Cheerleading	9,719	4,148	9,886	-	3,981
Sports: Dance	837	18,064	17,022	-	1,880
Sports: Football	5,972	5,839	11,071	-	739
Sports: Golf	160	1,000	1,160	-	-
Sports: Soccer - Boys	1,386	-	-	-	1,386
Sports: Soccer - Girls	95	120	-	-	215
Sports: Softball	1,778	1,714	3,342	(150)	1
Sports: Step Team	230	1,402	250	(940)	442
Sports: Swim	4,247	2,228	1,069	-	5,406
Sports: Tennis	857	50	562	-	346
Sports: Track	3,535	4,394	6,502	-	1,427
Sports: Volleyball	1,200	3,419	2,931	-	1,689
Sports: Wrestling	2,679	5,265	5,826	-	2,118
Student General	39,773	2,565	42,034	29,949	30,252
Vet Science	-	1,082	1,082	-	-
Yearbook	700	1,550	750	-	1,500
Total	<u>\$ 123,320</u>	<u>\$ 437,721</u>	<u>\$ 457,308</u>	<u>\$ -</u>	<u>\$ 103,733</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 2,901	\$ 3,325	\$ 1,261	\$ -	\$ 4,965
Adult Hospitality	17	-	-	-	17
At Risk	-	4,752	981	(3,771)	-
EC: Prom	-	-	500	500	-
Room # 8 - Classroom	-	209	-	(209)	-
Student General	27,003	7	796	3,610	29,825
Work Skills - Classroom	1	265	136	(130)	-
Total	<u>\$ 29,921</u>	<u>\$ 8,560</u>	<u>\$ 3,674</u>	<u>\$ -</u>	<u>\$ 34,807</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Doss High School

<u>Name of Activity</u>	Cash Balance July 1, 2023	Receipts	Disbursements	Transfers	Cash Balance June 30, 2024
Adult General	\$ 4,250	\$ 5,140	\$ 6,499	\$ -	\$ 2,891
At Risk	-	25,920	19,370	(6,550)	-
Athletics	2,765	23,433	24,449	(1,000)	749
Band	756	6,714	7,779	1,799	1,490
Change Fund	-	2,300	2,300	-	-
Choir/Chorus	572	900	2,131	1,659	1,000
Chromebook Charges - Lost	75	-	-	-	75
Class 2024 - Seniors	1,110	11,630	14,239	1,499	-
Class of 2023 - Seniors	2,872	660	1,801	(1,731)	-
Class of 2025 - Juniors	2,070	450	283	3,223	5,460
Class of 2026 - Sophomore	1,140	59	-	1,560	2,759
Class of 2027 - Freshman	-	120	-	2,430	2,550
Concessions	2,756	11,782	8,704	(3,475)	2,359
CPR - District Athletics	55	105	-	-	160
Dragon Pride - Adults	654	180	787	-	47
Dragon Pride - Students	2,035	40	2,465	390	-
EC: Chess	1,001	-	416	-	585
EC: DECA	45	3,179	2,934	223	513
EC: Educators Rising	271	33	472	400	231
EC: KUNA	388	-	-	-	388
EC: Men of Quality	213	-	-	-	213
EC: Nat Honor Society	367	-	-	400	767
EC: Quick Recall	658	-	-	-	658
EC: Skills USA	-	570	-	-	570
FMD Coffee Cart	69	808	239	-	638
Guitar & Piano	-	-	490	490	-
Orchestra	423	7,102	7,704	1,179	1,000
Registration Fees	-	7,371	-	(7,371)	-
Spirit Wear	1,623	3,302	2,460	2,830	5,294
Sports: Baseball	295	1,229	1,644	700	580
Sports: Basketball - Boys	461	276	879	484	342
Sports: Basketball - Girls	1,932	125	1,321	-	736
Sports: Bowling	1,900	1,069	1,599	73	1,443
Sports: Cheerleading	371	-	-	700	1,071
Sports: Cross Country	1,414	-	344	250	1,320
Sports: Football	1,074	10,440	1,792	(2,375)	7,347
Sports: Golf	118	-	-	-	118
Sports: Ladies Wrestling	2,350	-	11	-	2,339
Sports: Soccer - Boys	34	-	-	-	34

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Doss High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Softball	\$ 565	\$ -	\$ -	\$ -	\$ 565
Sports: Step Team	180	2,457	968	250	1,919
Sports: Swimming	81	-	-	-	81
Sports: Volleyball	1,630	3,236	3,008	(65)	1,793
Sports: Wrestling - Boys	1,089	9,410	6,788	1,189	4,900
Student General	3,447	889	3,023	(223)	1,090
Student Recognition	2,745	2,400	5,469	2,000	1,676
Testing (ACT/AP)	648	1,166	596	-	1,217
Yearbook	2,303	2,620	3,272	(938)	713
Total	<u>\$ 48,805</u>	<u>\$ 147,112</u>	<u>\$ 136,236</u>	<u>\$ -</u>	<u>\$ 59,681</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Dupont Manual High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 3,816	\$ 3,994	\$ 4,436	\$ -	\$ 3,374
AP	142,416	4,705	77,024	54,495	124,592
At Risk	-	16,668	16,318	(350)	-
Athletics	170,001	360,256	401,982	21,239	149,514
Athletics - Stadium	-	7,956	-	(7,956)	-
Bookstore/Spirit Wear	-	7,215	20,031	12,816	-
Business And Entrepreneur	-	12,200	11,798	-	402
Certificates of Deposit	(150,000)	-	-	-	(150,000)
Change Fund	-	5,000	5,000	-	-
Class of 2023	6,414	-	5,779	(636)	-
Class of 2024	28,794	16,800	67,736	33,071	10,929
Class of 2025	22,584	12,100	19,083	33,005	48,606
Class of 2026	14,230	-	-	13,720	27,950
Class of 2027	-	-	-	14,070	14,070
College & Career Fair	253	4,302	-	-	4,555
EC Lang: Foreign Lang Executive	1,082	-	-	-	1,082
EC Lang: French Club	680	-	-	-	680
EC Lang: French Honor Society	575	-	-	-	575
EC Lang: French Scrabble	196	-	-	-	196
EC Lang: Latin Club	193	3,461	3,532	-	122
EC Lang: National English	502	-	-	-	502
EC Lang: Spanish - NHS	3,652	387	366	-	3,672
EC Lang: Spanish Club	367	-	-	-	367
EC: Academic Team	1,314	3,370	4,563	-	120
EC: Art at the Beach	4,353	-	-	-	4,353
EC: Art Club	573	-	-	-	573
EC: Assoc for Computers	150	-	-	-	150
EC: Best Buddies	640	615	1,200	1,156	1,211
EC: BETA	4,375	4,335	4,855	-	3,855
EC: Black Student Union	706	-	565	-	141
EC: Book Club	124	-	-	(20)	104
EC: Campus Life	32	-	14	-	18
EC: Catering Facs	1,449	-	589	-	860
EC: Chess	70	-	-	-	70
EC: College Essay Workshop	1	1,280	1,281	-	-
EC: Crimson Crafters	32	-	-	-	32
EC: Crimson Day	14,888	11,340	13,922	-	12,306
EC: Crimson Record	546	-	-	-	546
EC: Deaf Education	422	-	-	-	422

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Dupont Manual High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
EC: Debate/Speech	\$ 1,144	\$ 676	\$ 956	\$ -	\$ 863
EC: Dragon Boat	6	-	-	-	6
EC: Dreamers Step Team	192	-	-	-	192
EC: Engineering	131	-	-	-	131
EC: Environmental Club	923	-	-	-	923
EC: Executive Council	5,599	5,694	4,874	670	7,090
EC: FCA	24	-	-	-	24
EC: FCCLA	977	710	90	-	1,597
EC: Forensic Society	1	-	-	-	1
EC: Future Physicians	1,416	10,567	10,773	-	1,211
EC: Gay/Straight (LGBTQ)	258	-	-	-	258
EC: Girl Up	223	464	300	-	386
EC: Idea Festival	7	-	-	-	7
EC: Impact	97	-	-	-	97
EC: J & C Retreat	1,363	9,390	8,600	-	2,153
EC: Journalism Club	181	-	-	-	181
EC: Key Club	9,410	8,640	10,210	-	7,840
EC: Ladies of Leadership	23	-	-	-	23
EC: LAHSO	200	-	65	-	135
EC: Literary Magazine	368	522	106	-	784
EC: Louisville Academy	-	-	-	-	-
EC: Mst Freshman Camp	700	-	95	-	605
EC: Mst Program	5,898	690	661	(690)	5,237
EC: Mu Alpha Theta	3,696	500	341	-	3,855
EC: National Arts Honors	6,874	4,503	2,071	-	9,306
EC: NHS	12,163	3,375	629	-	14,909
EC: Project Graduation	23,074	-	5,746	9,185	26,513
EC: Publishers	1,634	-	835	-	799
EC: Random Acts of Kindness	602	-	-	-	602
EC: Refugee Assistance PR	415	-	-	-	415
EC: Science Bowl	500	-	-	-	500
EC: Science Club - NHS	2,480	-	-	-	2,480
EC: Science Club - Olympiad	1,204	5,380	4,328	-	2,256
EC: Sew What	4,238	2,849	5,992	2,354	3,448
EC: Student Mental Health	104	-	-	-	104
EC: Student Senate	73	-	-	-	73
EC: Summer Media Expedition	884	-	-	-	884
EC: Tech Student Association	2,804	5,987	8,393	-	398
EC: UNICEF	399	-	-	-	399

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Dupont Manual High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
EC: WISE	\$ 1,450	\$ 693	\$ 189	\$ (920)	\$ 1,034
EC: Y Club	910	60,565	60,847	-	627
EC: Yearbook	53,142	40,468	42,244	350	51,716
EC: Young Democrats	175	-	-	-	175
EC: Young Writers	1,860	-	-	-	1,860
Field Trips	658	-	658	-	-
Interest	480	4,579	4,727	-	332
Mock Trial	1,524	-	-	-	1,524
Parking	-	3,580	3,580	-	-
Pickle Ball	-	460	389	-	71
Raise Heart	-	176	176	-	-
Registration Fees	4,290	299,665	118,120	(185,559)	276
Student ID Machine	-	1,306	1,306	-	-
Young Earth Activist	1,374	-	-	-	1,373
Total	<u>\$ 431,575</u>	<u>\$ 947,422</u>	<u>\$ 957,375</u>	<u>\$ -</u>	<u>\$ 421,622</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Eastern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 895	\$ 5,115	\$ 5,609	\$ -	\$ 402
AP	60,862	10,580	9,068	-	62,375
At Risk	-	29,844	102	(29,742)	-
Athletics	8,890	256,265	251,753	-	13,402
Change Fund	-	1,000	1,000	-	-
Class of 2024	40,858	43,458	66,520	(17,796)	-
Class of 2025	1,480	11,909	6,338	21,167	28,218
Class of 2026	203	-	-	-	203
Delete EC: Interact/Be The Change	199	-	-	(199)	-
Delete: CL: Newspaper	604	-	604	-	-
EC Lang: World Language	266	-	-	(75)	191
EC: Band	294	3,185	2,457	-	1,022
EC: Best Buddies	171	-	-	-	171
EC: Black Student Union	724	93	792	-	24
EC: Cancer Kids First	67	-	18	-	49
EC: Choir/Chorus	1,623	13,211	10,105	-	4,729
EC: Creative Writing	139	-	80	-	59
EC: Drama/Theatre	870	-	870	-	-
EC: Educators	1,761	-	-	-	1,761
EC: FBLA/Coffee Shop	5,449	7,587	10,766	190	2,461
EC: FCA	-	340	-	(340)	-
EC: FCCLA	222	864	491	(75)	519
EC: Guitar	1,748	946	732	-	1,963
EC: Indian Student Union	-	1,189	754	-	435
EC: Japanses Club	-	854	854	-	-
EC: KUNA/KYA	1,374	17,888	18,284	-	978
EC: Leaf Club	208	-	-	-	208
EC: Nat Japanese Hon Society	155	105	167	-	94
EC: NHS	2,134	1,960	385	(75)	3,634
EC: Science Club	212	-	-	-	212
EC: Spirit Club	578	-	164	-	414
EC: STLP	1,078	-	-	-	1,078
EC: TSA	-	1,893	1,076	-	817
EC: Yearbook	54,212	8,493	8,547	375	54,533
HSB - SBE - Fundraiser	-	686	678	-	8
Library	502	468	71	-	899
Marching Band	-	2,500	-	-	2,500
MSD - SBE - Fundraiser	-	140	-	-	140
Orchestra	1,546	3,903	5,107	-	342

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Eastern High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Parking	\$ -	\$ 10,457	\$ 7,047	\$ (3,371)	\$ 40
PSAT	475	2,248	1,266	-	1,458
Registration Fees	173	63,659	57,464	-	6,368
Service Project Fr - Holiday	10,624	26,329	23,091	-	13,858
Sports: Unified	520	202	23	-	699
Student General	53,659	459	6,540	29,941	77,519
Total	<u>\$ 254,776</u>	<u>\$ 527,830</u>	<u>\$ 498,823</u>	<u>\$ -</u>	<u>\$ 283,783</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Fairdale High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 9,441	\$ 8,839	\$ 16,706	\$ -	\$ 1,575
AP	468	-	-	-	468
At Risk	-	36,108	-	(36,108)	-
Athletics	26,156	106,539	94,826	(1,700)	36,170
Certificate of Deposits	(80,000)	-	-	-	(80,000)
Change Fund	-	4,800	4,800	-	-
Class of 2024	4,249	10,641	14,634	(256)	-
Class of 2025	2,833	2,160	618	-	4,376
Class of 2026	2,128	120	-	-	2,248
Class of 2027	-	1,916	1,227	-	689
EC: Art	172	-	-	-	172
EC: Band	65	3,381	1,498	(1,948)	-
EC: Beta	2,445	1,820	1,706	-	2,559
EC: Choir/Chorus	1,154	1,956	2,406	(705)	-
EC: GSA	149	-	-	-	149
EC: Jr/Sr Prom	10,257	17,385	14,783	-	12,859
EC: National Honor Society	289	920	100	-	1,109
EC: Orchestra	69	-	-	-	69
EC: Pep Club	916	-	-	-	916
EC: Student Council	3,301	-	-	-	3,301
EC: TSA Tech Student Assoc	-	842	-	-	842
EC: Yearbook	14,045	7,408	5,064	-	16,389
Fee-Band	-	600	590	-	10
Fee-Chorus	110	649	335	-	424
Fee-Diesel	-	-	190	1,170	980
Fee-Fire Science & Emt	-	-	217	1,840	1,623
Fee-Hvy Hwy	-	-	39	1,425	1,386
Fee-Law Enforcement	-	-	1,473	1,800	327
Fee-Nursing/Pct	-	-	39	930	891
Fee-Orchestra	-	-	1,749	4,830	3,081
Fee-Teaching & Learning	20	315	-	2,365	2,700
Fee-Travel & Tourism	150	-	-	420	570
FR Diesel Tech	480	-	-	-	480
FR Heavy Equipment	480	-	-	-	480
FR: Band	1,523	10,559	13,211	2,872	1,742
FR: Chorus	35	2,379	262	(219)	1,933
FR: Educators Rising	755	-	-	-	755
FR: FHS Leadership	500	-	-	-	500
FR: FMD	106	-	-	-	106

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Fairdale High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
FR: Orchestra	\$ 533	\$ 32	\$ -	\$ -	\$ 565
FR-Cyber	-	1,245	490	-	755
Library	648	220	-	-	868
Multi-Cultural Festival	1,000	-	-	-	1,000
PSAT	170	-	-	-	170
Scholarships	2,076	750	-	-	2,826
Sports: Archery	1,979	2,620	3,758	50	891
Sports: Athletic Banquet	-	1,780	1,674	-	106
Sports: Baseball	1,205	-	-	450	1,655
Sports: Basketball - Boys	4,485	23,500	26,123	50	1,913
Sports: Basketball - Girls	421	1,420	1,872	150	119
Sports: Bowling	172	390	555	-	7
Sports: Cheerleading	-	3,265	2,849	-	417
Sports: Cross Country	430	-	-	75	505
Sports: Dance Team	310	-	-	-	310
Sports: Football	1,859	-	51	-	1,808
Sports: Golf	140	200	-	-	340
Sports: Golf - Girls	131	-	-	-	131
Sports: King of Bluegrass	48,435	47,136	41,429	-	54,142
Sports: Kob Football Bowl	1,090	4,280	901	-	4,469
Sports: Kob Soccer Cup	1,589	-	-	-	1,589
Sports: Soccer - Boys	1,679	-	1,556	-	124
Sports: Soccer - Girls	1,126	-	43	75	1,158
Sports: Softball	821	-	411	450	861
Sports: State Tournament	211	-	-	-	211
Sports: Swimming	46	-	-	-	46
Sports: Tennis	88	1,103	738	50	503
Sports: Track	4,536	1,265	4,036	25	1,790
Sports: Volleyball	1,653	-	1,653	-	-
Sports: Wrestling - Boys	2,766	9,841	9,186	325	3,747
Student Activity	101,428	7,603	38,417	21,584	92,193
Total	<u>\$ 183,329</u>	<u>\$ 325,984</u>	<u>\$ 312,215</u>	<u>\$ -</u>	<u>\$ 197,098</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Fern Creek High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 1,666	\$ 5,022	\$ -	\$ -	\$ 6,688
AP Exams	39	43	82	-	-
At Risk	-	41,688	11,715	(29,973)	-
Athletics	11,875	104,369	89,148	(4,852)	22,245
Bookstore/ Spirit Wear	-	8,947	1,326	(3,621)	4,000
Change Fund	-	1,000	1,000	-	-
Class Field Trips	-	380	380	-	-
Class of 2023 close 2324	685	500	1,185	-	-
Class of 2024	767	35,805	25,399	1,350	12,524
Class of 2025	-	10,150	5,938	-	4,213
Class of 2026	-	1,104	-	-	1,104
Class of 2027	-	240	883	642	-
Concessions	3,257	-	-	(3,257)	-
EC: Band	755	460	920	-	295
EC: Beta	3,410	1,290	1,557	-	3,143
EC: Black Student Union	-	430	414	-	16
EC: Chess	-	-	200	200	-
EC: Choir/Chorus	381	1,450	1,041	-	790
EC: Computer Science Club	184	70	75	-	179
EC: Creek Crazyies	-	2,937	195	200	2,942
EC: Culinary Club	1,203	-	168	-	1,036
EC: Drama/Theatre	4,352	4,477	3,172	-	5,656
EC: Educators Rising	280	-	-	-	280
EC: FBLA	380	782	882	-	280
EC: FCCLA	697	40	-	-	737
EC: Ivy Plus Club	19,114	-	1,869	-	17,245
EC: Men of Quality	105	-	-	-	105
EC: NHS	2,129	1,290	543	-	2,876
EC: Orchestra	165	269	249	-	185
EC: ROTC	42	15,426	14,896	225	798
EC: Skills USA	65	300	2,302	1,938	-
EC: Yearbook	120	2,313	-	-	2,433
Japanese Class Trip	-	1,057	2,922	1,865	-
Parking	-	469	469	-	-
Registration Fees	-	1,826	1,826	-	-
Service Project Fundraiser	-	323	103	-	220
Sports: Archery	2,102	2,401	5,442	1,360	421
Sports: Baseball	7,345	33,767	33,874	-	7,237
Sports: Basketball-Boys	5,526	3,062	5,674	(1,000)	1,914

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Fern Creek High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Basketball-Girls	\$ 1,421	\$ 929	\$ 1,518	\$ -	\$ 833
Sports: Bowling	3,990	2,808	4,849	-	1,950
Sports: Cheerleading	160	12,201	5,611	(1,000)	5,750
Sports: Cross Country	3,265	-	1,485	-	1,780
Sports: Football	74	-	-	-	74
Sports: Soccer- Boys	531	8,200	793	-	7,938
Sports: Soccer- Girls	652	1,146	898	-	900
Sports: Softball	1,735	8,379	6,594	1,755	5,275
Sports: Swimming	1,938	8,668	5,712	(153)	4,741
Sports: Tennis	308	-	(75)	-	383
Sports: Track And Field	2,894	5,345	9,370	1,132	-
Sports: Volleyball	7,275	5,449	9,019	-	3,705
Sports: Volleyball - Boys	-	300	-	-	300
Sports: Wrestling	5,323	5,803	9,280	2,065	3,911
Student General	53,340	1,179	28,228	31,124	57,410
Total	<u>\$ 149,549</u>	<u>\$ 344,094</u>	<u>\$ 299,131</u>	<u>\$ -</u>	<u>\$ 194,512</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Iroquois High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 4,159	\$ 5,263	\$ 3,993	\$ -	\$ 5,428
AP	538	60	-	-	598
At Risk	-	34,275	75	-	34,200
Athletics	12,014	40,105	36,173	(1,569)	14,376
Build Academy	2,247	200	4,949	2,502	-
Change Fund	-	1,000	1,000	-	-
Choir/Chorus - Classroom	5,556	1,128	4,285	-	2,399
CL - Family Career Community	248	-	-	-	248
Class of 2022 - delete	193	-	-	-	193
Class of 2023 - delete	4,499	-	3,631	-	868
Class of 2024	415	6,285	1,627	364	5,437
Class of 2025	-	30	-	-	30
Class of 2027	-	-	-	159	159
Concessions	8,594	12,729	3,563	(5,114)	12,647
Create Academy	2,247	200	4,043	2,500	904
Culinary Arts	187	-	-	-	187
EC: Black Student Union	726	-	700	-	26
EC: FBLA	1,226	2,615	1,909	-	1,932
EC: HIS Leadership Collaboration	989	-	-	-	989
EC: Iroquois Believes	3	-	-	-	3
EC: NHS	46	-	-	-	46
EC: Yearbook	315	2,175	-	-	2,490
English	213	-	-	-	213
Freshman Academy	43	598	2,819	2,500	322
Human Serv Academy	1,497	440	4,037	2,500	400
Instrumental Band	1,815	-	-	-	1,815
Masonry	42	-	-	-	42
MD/ECE	379	288	-	-	666
Orchestra	5	-	-	-	5
Sports: Baseball	386	-	-	-	386
Sports: Basketball - Boys	9,892	8,069	12,027	4,078	10,012
Sports: Basketball - Girls	1,021	905	1,900	100	125
Sports: Cheerleading	414	-	462	48	-
Sports: Cross Country	216	-	-	-	216
Sports: Dance Team	10	82	-	-	92
Sports: Football	353	2,115	1,143	1,661	2,986
Sports: Golf	1,000	-	-	-	1,000
Sports: Soccer	87	-	-	-	87
Sports: Soccer - Girls	802	-	84	-	718

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Iroquois High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Softball	\$ 1,373	\$ -	\$ -	\$ -	\$ 1,373
Sports: Step Team	-	420	275	221	366
Sports: Tennis	28	-	-	-	28
Sports: Track	591	-	-	-	591
Sports: Volleyball	1,412	-	1,112	100	400
Sports: Wrestling	372	-	-	-	372
Student General	69,996	200	12,270	(10,050)	47,876
V.I.C.A. (Skills USA)	1,237	-	182	-	1,055
Total	<u>\$ 137,385</u>	<u>\$ 119,180</u>	<u>\$ 102,259</u>	<u>\$ -</u>	<u>\$ 154,306</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Jefferson County High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult - General	11,432	5,459	11,761	-	5,131
Adult - Vending - Early	69	-	-	-	69
At Risk	-	74,340	-	(74,340)	-
Cap & Gown/Graduation	10,620	6,775	25,835	8,440	-
Registration - Eschool AC	68,291	156,951	129,895	-	95,348
Registration - Home School	57,715	36,375	28,855	-	65,235
Registration - Summer School	11,231	-	-	-	11,231
Restitution Fees	-	325	325	-	-
Student General	183,287	96	6,550	65,900	242,732
Work Transition Program	253	500	84	-	668
Total	<u>\$ 342,899</u>	<u>\$ 280,821</u>	<u>\$ 203,305</u>	<u>\$ -</u>	<u>\$ 420,414</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Jeffersontown High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 5,122	\$ -	\$ -	\$ -	\$ 5,122
Adult Hospitality	2,579	3,902	4,175	(75)	2,231
AP	55	1,111	1,166	-	-
Art	-	99	99	-	-
At Risk	2,984	24,660	1,282	(26,362)	-
Athletics	2,410	68,992	58,301	(1,984)	11,118
Business	-	180	180	-	-
Business Academy	781	-	-	-	781
CAD	650	1,129	1,779	-	-
Certificate of Deposit	(62,958)	-	2,112	-	(65,070)
Change Fund	-	1,200	1,200	-	-
Coffee Carts - ECE	481	457	555	351	734
Concessions - Athletics	-	8,832	6,675	(1,993)	164
Dist 24 Baseball Tourney	-	3,590	1,368	(2,222)	-
Dist 24 Softball Tourney	-	1,880	1,887	7	-
Dist 3 4A Football Tourname	-	3,790	2,213	(1,577)	-
EC Lang: French Club	344	-	-	-	344
EC: Beta	270	1,050	1,313	-	7
EC: Choir/Chorus	2,868	3,617	5,381	-	1,103
EC: Debate/Speech	801	-	349	-	452
EC: Drama/Theatre	1,314	235	1,004	-	545
EC: FBLA	316	-	167	-	149
EC: FCA	305	-	-	-	305
EC: NHS	555	525	483	-	597
EC: Orchestra	469	5,514	5,633	-	349
EC: Pep Club	637	-	-	-	637
EC: Pride Club	77	-	-	-	77
EC: Yearbook	4,571	2,268	5,684	355	1,511
English	-	220	220	-	-
Freshman Academy	-	781	606	(175)	-
Health Academy	48	90	77	(40)	20
Health-PE	-	250	250	-	-
HOSA	-	429	344	40	125
JROTC	-	70	70	-	-
Junior Class	871	6,150	3,697	(3,023)	300
L.I.T.	-	380	268	(112)	-
Library	-	31	31	-	-
Lost Textbooks	40	-	40	-	-
Machine Tool	-	20	20	-	-

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Jeffersontown High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Math	\$ -	\$ 80	\$ 80	\$ -	\$ -
Parking	-	780	780	-	-
Pepsi - House Acct Bid #7	-	-	734	734	-
Reach & Teach Concert	-	5,480	2,229	(515)	2,737
Region 4 - Archery Tournament	-	4,354	4,350	-	4
Registration Fees	-	11,733	8,563	(3,170)	-
Science	-	350	350	-	-
Senior Class	2,340	20,993	23,260	4,873	4,947
Skills USA/VICA	205	-	-	-	205
Soccer	-	1,240	250	625	1,615
Social Studies	-	65	65	-	-
Sophomore Class	15	20	-	(35)	-
Sports: Archery	7,057	23,250	21,096	2,042	11,253
Sports: Baseball	1,988	7,924	8,853	900	1,959
Sports: Basketball - Boys	4,607	4,928	7,353	-	2,182
Sports: Basketball - Girls	594	1,775	2,870	500	-
Sports: Bowling	1,301	3,157	2,205	-	2,252
Sports: Cheerleading	2,169	2,374	3,825	-	718
Sports: Cross Country	5	1,166	60	-	1,111
Sports: Dance Team	145	-	-	-	145
Sports: Football	4,709	12,535	8,982	350	8,612
Sports: Softball	3,492	16,447	18,734	1,500	2,706
Sports: Tennis	62	1,389	844	500	1,107
Sports: Track	1,042	-	-	-	1,042
Sports: Volleyball	1,816	2,455	1,500	-	2,771
Student General	23,175	7,464	15,610	28,005	43,034
Trainer Fees	-	1,170	1,170	-	-
Welding	-	79	79	-	-
World Language	-	30	30	-	-
Wrestling	64	1,846	1,453	500	957
Total	\$ 20,376	\$ 274,536	\$ 243,954	\$ -	\$ 50,958

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Liberty High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 1,348	\$ 2,246	\$ 1,501	\$ -	\$ 2,093
At Risk	-	4,464	48	(4,416)	-
Class of XXXX	308	2,011	624	-	1,696
Field Trips	4,217	322	5,324	2,273	1,488
Junior Achievement	-	751	444	(308)	-
Justice Now	500	-	-	-	500
Library Reading Club	32	-	-	-	32
Student Activity	497	5	263	2,451	2,688
Student General	5,232	374	3,772	-	1,834
Total	<u>\$ 12,134</u>	<u>\$ 10,173</u>	<u>\$ 11,976</u>	<u>\$ -</u>	<u>\$ 10,331</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Louisville Male High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 1,608	\$ 4,129	\$ 1,741	\$ -	\$ 3,996
Adult Hospitality	277	120	248	-	149
AP	15,084	10,818	15,136	-	10,766
At Risk	-	30,096	-	(30,096)	-
Athletics	87,849	98,940	224,043	92,979	55,725
Athletics - Ticket Sales	850	117,544	44,737	(67,979)	5,678
Campus Store	29,675	142,653	145,147	(25,000)	2,181
CD -#21012339379 PNC	(1,000)	-	-	-	(1,000)
CD -#21881276406 PNC	(3,000)	-	-	-	(3,000)
CD -#21881309457 PNC	(1,000)	-	-	-	(1,000)
CD -#21881309458 PNC	(1,000)	-	-	-	(1,000)
CD -#21881309459 PNC	(1,000)	-	-	-	(1,000)
CD -#21881333210 PNC	(10,000)	-	-	-	(10,000)
CD -#21881333212 PNC	(30,000)	-	-	-	(30,000)
CD -#42973108 Republic	(50,000)	-	-	-	(50,000)
Change Fund	-	6,500	6,500	-	-
Chromebook Repairs	-	173	-	-	173
CL: Chorus	12,327	16,231	18,889	-	9,670
CL: Theatre Arts	55	-	-	-	55
CL: Yearbook	13,888	5,726	31,611	25,160	13,163
Class of 2020	6,800	-	-	-	6,800
Class of 2021	7,962	-	-	-	7,962
Class of 2023	4,810	-	1,919	-	2,891
Class of 2024	18,370	12,465	28,352	7,640	10,124
Class of 2025	19,525	15,565	15,746	9,140	28,484
Class of 2026	18,450	474	407	9,120	27,636
Class of 2027	-	75	422	9,960	9,613
Dungeons And Dawgs	2	-	-	-	2
EC Lang: French Club	512	-	-	-	512
EC Lang: French Honor Society	1,069	-	-	-	1,069
EC Lang: Latin Club	396	-	-	-	396
EC Lang: Spanish Club	4	-	-	-	4
EC: AP Seminar	-	520	515	-	5
EC: Art	341	-	281	-	60
EC: Becoming Girls Group	-	517	550	33	-
EC: Beta	1,981	-	-	-	1,981
EC: Black Student Union	901	578	618	-	861
EC: Diversity Dawgs	325	-	129	-	196
EC: Educators/Future Ed.	405	-	-	-	405

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Louisville Male High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
EC: Environmental/A.P.E.S	\$ 9,286	\$ 987	\$ 1,393	\$ -	\$ 8,880
EC: FBLA	1,433	4,361	4,722	-	1,072
EC: FCA	773	-	773	-	-
EC: Future Physicians	616	-	-	-	616
EC: Gay/Straight (LGBTQ)	230	-	-	-	230
EC: Hobby Club	852	-	-	-	852
EC: HOSA	-	700	700	-	-
EC: KUNA	1,110	-	-	-	1,110
EC: LAHSO	-	-	-	-	-
EC: MSD Class	-	334	-	-	334
EC: NHS	1,633	340	1,608	-	364
EC: Ping Pong Club	20	-	-	-	20
EC: Purple Reign	1,330	-	-	-	1,330
EC: Quick Recall	4,681	-	-	-	4,681
EC: STLP	99	-	-	-	99
EC: Student Senate	15,127	3,332	2,590	1,235	17,104
FR: Winter Wonderland	3,450	12,863	150	(10,000)	6,163
FT - English	-	905	675	91	321
ID's	361	99	450	-	10
In/Out	-	3,000	3,000	-	-
Library	-	50	50	-	-
Nasa Tech Rise	1,500	-	-	-	1,500
Parking	-	8,020	6,620	(1,400)	-
Photography	-	7,520	7,520	-	-
Registration Fees	2,514	181,230	121,489	(62,255)	-
Scholarship / Maddie Yates	-	-	-	-	-
Serv.Proj.F.R. - Sal Army	-	-	-	-	-
Serv.Proj.F.R./Raise Gold	-	6,929	-	-	6,929
Special Friends	1,151	-	-	-	1,151
Sports: Archery	1,281	1,350	1,422	-	1,209
Sports: Baseball	-	15,549	14,320	-	1,229
Sports: Basketball - Boys	6,786	11,158	21,822	10,000	6,122
Sports: Basketball - Girls	2,612	2,384	3,422	-	1,574
Sports: Cheerleading	5,156	33,557	39,151	1,400	963
Sports: Cross Country	977	7,905	8,401	-	481
Sports: Dance Team	2,296	28,158	28,818	-	1,635
Sports: Field Hockey	1,351	16,647	14,829	-	3,168
Sports: Football	5,992	26,624	32,616	-	-
Sports: Golf - Boys	3,663	6,420	1,587	-	8,496

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Louisville Male High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Golf - Girls	\$ 18	\$ -	\$ -	\$ -	\$ 18
Sports: Lacrosse - Boys	4,987	375	2,537	-	2,825
Sports: Lacrosse - Girls	2,128	562	1,375	-	1,314
Sports: Powder Puff Fb	2,820	930	1,024	-	2,726
Sports: Soccer - Boys	6,176	4,779	8,995	-	1,960
Sports: Soccer - Girls	4,974	8,006	12,379	-	600
Sports: Softball	22,028	25,330	25,328	-	22,030
Sports: Swimming	170	9,398	7,686	-	1,883
Sports: Tennis	2,187	1,746	345	-	3,588
Sports: Track	1,260	6,177	6,430	-	1,007
Sports: Track Invitation	-	10,146	5,276	-	4,870
Sports: Volleyball	2,602	9,006	9,152	-	2,456
Sports: Wrestling - Boys	640	6,146	3,690	-	3,097
Step Team	219	-	-	-	219
Student General	76,374	4,174	27,674	29,972	82,847
Technology	793	259	912	-	140
Transition Planning	1,148	-	737	-	411
Total	<u>\$ 351,268</u>	<u>\$ 930,580</u>	<u>\$ 968,659</u>	<u>\$ -</u>	<u>\$ 313,191</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Marion C. Moore Traditional School

<u>Name of Activity</u>	Cash				Cash
	Balance	Receipts	Disbursements	Transfers	Balance
	July 1, 2023				June 30, 2024
Adult General	\$ 94	\$ 7,508	\$ 4,242	\$ (2,000)	\$ 1,360
Adult Hospitality	14	-	-	-	14
Advanced Math	-	390	382	-	8
AP	85	-	-	-	85
At Risk	-	62,424	956	(61,468)	-
Athletics: HS	1,267	15,438	14,005	(2,650)	50
Athletics: HS Ticket Sales	-	35,178	25,831	(8,792)	555
Athletics: MS	-	1,546	1,773	226	-
Athletics: MS Ticket Sales	-	6,628	11,715	5,087	-
Becoming	-	153	-	-	153
Beta Club HS	-	2,000	1,760	(240)	-
Beta Club MS	-	891	1,104	240	27
Change Fund	-	3,100	100	(3,000)	-
Class of 2023	5,085	-	-	(5,085)	-
Class of 2024	281	15,029	18,015	2,705	-
Class of 2025	-	-	1,900	1,900	-
Classroom Cutz	70	-	-	(70)	-
Concessions	-	17,172	10,218	(6,683)	270
EC Lang: English JCPS DIS	7,503	-	-	-	7,503
EC Lang: Spanish Club	10	-	(62)	-	71
EC: Academic Team	6	-	-	-	6
EC: Asia Club	-	513	-	-	513
EC: Band	229	-	-	-	229
EC: Black Student Union	131	-	-	-	131
EC: Choir/Chorus	296	16	-	-	313
EC: Choir/Chorus - A Capp	99	-	-	-	99
EC: Cooking	1,903	14,526	25,468	16,700	7,661
EC: Drama/Theatre	589	-	-	-	589
EC: Environmental Club	107	-	-	-	107
EC: FBLA	3,630	900	75	2,000	6,455
EC: Fitness Club	116	-	-	-	116
EC: Fun With Friends	97	-	-	-	97
EC: HOSA	119	6,979	6,972	-	126
EC: Justice Now	-	500	-	-	500
EC: Knowmoore	87	-	-	-	87
EC: Men Of Quality	557	-	600	43	-
EC: More Ambassadors	558	-	-	-	558
EC: Moore Wellness Club	905	-	596	-	309
EC: MS. Young Women of Exceller	14	-	-	-	14

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Marion C. Moore Traditional School, continued

<u>Name of Activity</u>	Cash				Cash
	Balance				Balance
	July 1, 2023	Receipts	Disbursements	Transfers	June 30, 2024
EC: Multiple Disabled Class	\$ 105	\$ -	\$ -	\$ -	\$ 105
EC: NHS	68	-	-	-	68
EC: NJHS	174	-	-	-	174
EC: Robotics Club	12	-	-	-	12
EC: ROTC	249	-	-	(249)	-
EC: ROTC Uniforms	60	-	-	(60)	-
EC: Sport Medicine Club	530	-	-	-	530
EC: Student Council	20	-	-	-	20
EC: Yearbook	-	3,067	1,176	-	1,891
Educators Rising	-	624	110	-	514
Ft: Music Dept Field Trip	-	-	-	-	-
Library	-	2,653	2,503	-	150
Orchestra	1,741	7,926	11,763	3,000	904
PBIS	1,079	-	-	-	1,079
PSAT	953	-	260	-	692
Sports: Archery	1,551	-	-	-	1,551
Sports: Baseball	179	500	-	623	1,302
Sports: Baseball Ad	-	-	-	-	-
Sports: Baseball MS	-	-	-	122	122
Sports: Basketball	-	2,609	-	(2,609)	-
Sports: Basketball - 6th	-	-	75	75	-
Sports: Basketball - Boy - HS	-	500	2,754	4,728	2,474
Sports: Basketball - Boy - MS	80	-	1,275	1,196	-
Sports: Basketball - Girl - HS	4,050	4,087	1,451	30	6,716
Sports: Basketball - Girls MS	-	1,476	330	720	1,866
Sports: Basketball - Unisex	151	-	-	-	151
Sports: Bowling	158	-	-	-	158
Sports: Cross Country	-	-	-	1,483	1,483
Sports: Dance Team	252	-	-	-	252
Sports: Football	450	2,000	3,344	3,159	2,265
Sports: HS Boys Soccer	-	1,125	1,112	623	636
Sports: HS Cheerleading	-	-	-	623	623
Sports: HS Softball Ad	-	-	-	-	-
Sports: MS Cheerleading	738	-	-	-	738
Sports: MS Soccer - Girls	82	-	-	-	82
Sports: MS Softball	219	-	-	-	219
Sports: Soccer MS	1	-	-	-	1
Sports: Soccer - HS Girls	-	200	-	423	623
Sports: Softball	610	-	650	2,981	2,942

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Marion C. Moore Traditional School, continued

<u>Name of Activity</u>	<u>Cash</u>				<u>Cash</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Balance</u>
	<u>July 1, 2023</u>				<u>June 30, 2024</u>
Sports: Step Team	\$ 77	\$ -	\$ -	\$ -	\$ 77
Sports: Swimming	1	-	94	93	-
Sports: Tennis	256	-	50	-	206
Sports: Track	116	33	560	1,589	1,178
Sports: Volleyball	1,668	148	2,386	3,725	3,155
Sports: Volleyball - MS	2,066	468	-	(498)	2,036
Sports: Wrestling - Ad	175	-	-	(175)	-
Sports: Wrestling - Boys	2,002	1,010	4,000	1,502	514
Student Activity/CTE	4,603	400	7,615	4,888	2,276
Student General	219	2,788	2,270	15,632	16,369
Team: 6th Grade	111	-	1,611	1,500	-
Team: 6th Gr-Broncos	1,178	-	512	1,000	1,666
Team: 6th Gr-Sprinters	1,216	-	2,216	1,000	-
Team: 6th Gr-Trailblazers	1,976	-	1,527	1,000	1,448
Team: 7th Gr- Champions	2,870	-	2,277	1,000	1,593
Team: 7th Grade	230	-	1,730	1,500	-
Team: 7th Gr-Pacesetters	3,625	-	1,265	1,000	3,360
Team: 7th Gr-Thorobreds	2,507	-	1,246	1,000	2,261
Team: 8th Grade	1,069	1,000	3,111	1,500	458
Team: 8th Gr-Colts	3,817	-	271	233	3,779
Team: 8th Gr-Stallions	3,131	-	342	233	3,022
Team: 8th Gr-Winning Colors	3,227	-	271	233	3,188
Team: Community Academy	126	-	774	882	234
Team: Freshmen Academy	-	2,087	3,628	2,000	459
Team: Health Science Academy	606	2,000	719	1,724	3,611
Team: Moore Buddies	208	-	-	-	208
Team: Stem Academy	1,656	-	59	1,658	3,254
Team: Triple Crown	309	-	-	-	309
Total	<u>\$ 76,406</u>	<u>\$ 227,591</u>	<u>\$ 190,987</u>	<u>\$ -</u>	<u>\$ 113,010</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Minor Daniels Academy

<u>Name of Activity</u>	Cash Balance July 1, 2023	Receipts	Disbursements	Transfers	Cash Balance June 30, 2024
Adult General	\$ 448	\$ 2,120	\$ 2,196	\$ -	\$ 373
At Risk	4,691	7,201	1,770	-	10,122
Student General	947	2	917	-	32
Total	<u>\$ 6,087</u>	<u>\$ 9,323</u>	<u>\$ 4,883</u>	<u>\$ -</u>	<u>\$ 10,527</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Phoenix School of Discovery

<u>Name of Activity</u>	Cash				Cash	
	Balance				Balance	
	July 1, 2023	Receipts	Disbursements	Transfers	June 30, 2024	
Adult General	\$ 363	\$ 3,838	\$ 3,671	\$ -	\$ 530	
Adult Hospitality	39	-	-	-	39	
At Risk	-	13,743	9,730	-	4,013	
CL: 8th Gr Grad Trip	267	680	680	-	267	
CL: Senior Class	876	2,165	2,541	-	500	
EC: Academic Team	879	-	-	-	879	
EC: Band	3,148	3,691	2,097	-	4,742	
EC: Enrichment	313	-	-	-	313	
EC: Yearbook	824	-	-	-	824	
Lost Textbooks	367	60	-	-	427	
Student General	<u>2,832</u>	<u>1,460</u>	<u>3,725</u>	<u>-</u>	<u>568</u>	
Total	<u>\$ 9,908</u>	<u>\$25,638</u>	<u>\$ 22,444</u>	<u>\$ -</u>	<u>\$ 13,102</u>	

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Pleasure Ridge Park High School

<u>Name of Activity</u>	Cash				Cash
	Balance				Balance
	July 1, 2023	Receipts	Disbursements	Transfers	June 30, 2024
Adult General	\$ 3,720	\$ 4,724	\$ 2,645	\$ -	\$ 5,799
AP	-	282	240	-	42
At Risk	-	38,304	750	(37,554)	-
Athletics	4,477	102,628	109,615	2,510	-
Cap & Gown	-	-	-	1,500	1,500
Certificate of Deposit	(30,000)	-	-	-	(30,000)
Change Fund	-	5,250	5,650	400	-
Class of 2023	12,958	21,381	23,509	(10,830)	-
Class of 2024	3,082	9,818	12,029	4,413	5,284
Class of 2025	6,180	3,084	2,061	10,120	17,323
Class of 2026	-	5,221	3,607	1,950	3,564
Class of 2028	-	-	-	6,765	6,765
EC: Band	140	900	3,497	2,480	23
EC: Best Buddies	491	-	-	-	491
EC: Beta	1,376	1,325	1,205	(80)	1,417
EC: Black Student Union	1,317	460	716	(40)	1,021
EC: Chess	10	-	-	-	10
EC: Choir	2,366	2,470	4,019	1,970	2,787
EC: Drama/Theatre	-	401	(347)	-	748
EC: Environmental Club	685	450	567	-	568
EC: Graphic Design	715	245	2,771	4,042	2,231
EC: HOSA	1,699	3,039	2,815	-	1,923
EC: KUNA	158	-	-	-	158
EC: National Art Honors	189	1,344	336	(85)	1,112
EC: NHS	535	450	205	(40)	740
EC: Orchestra	-	405	574	244	75
EC: Panther Media Club	193	-	-	-	193
EC: Panther Pit	3,819	3,534	4,697	(290)	2,366
EC: Paw Print Club	2,529	-	18	(262)	2,250
EC: Pep Club	246	-	-	-	246
EC: Quick Recall	70	-	-	-	70
EC: SADD	-	1,500	-	-	1,500
EC: Skills USA	223	7,698	7,401	-	519
EC: Student Council	3,939	6,656	5,182	(810)	4,602
EC: Welding Club	4,177	16,025	17,652	18	2,568
EC: Yearbook	-	13,570	14,205	6,795	6,160
Library	223	-	-	(80)	143
Registration Fees	-	38,018	18,596	(19,215)	207
Sports: Athletic Trainer	-	900	3,540	2,640	-

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Pleasure Ridge Park High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Archery	\$ 8,229	\$ 800	\$ 4,719	\$ -	\$ 4,311
Sports: Baseball	16,980	27,466	22,700	(2,153)	19,593
Sports: Basketball - Boys	11,825	26,683	29,789	(857)	7,862
Sports: Basketball - Girls	5,471	17,027	16,011	(817)	5,670
Sports: Bowling	11,021	18,963	14,661	(450)	14,873
Sports: Boys Volleyball	-	2,917	2,599	(200)	118
Sports: Cheerleading	49	13,579	13,071	(420)	137
Sports: Cross Country	371	-	42	(45)	284
Sports: Dance Team	1,122	20,845	21,833	(135)	-
Sports: Field Hockey	233	-	-	(180)	53
Sports: Football	5,994	16,248	16,954	(4,394)	894
Sports: Golf	3,699	867	980	(40)	3,546
Sports: Soccer - Boys	1,507	1,080	3,657	1,770	700
Sports: Soccer - Girls	2,293	-	4,098	2,170	365
Sports: Softball	1,319	463	-	(80)	1,703
Sports: Special Olympics	1,523	1,131	2,462	88	280
Sports: Tennis	110	-	-	-	110
Sports: Track	548	12,725	6,740	(40)	6,493
Sports: Volleyball	3,942	6,012	5,328	(460)	4,166
Sports: Wrestling	4,779	13,083	14,152	85	3,793
Student General Fund	39,210	7,114	20,329	29,597	55,590
Total	<u>\$ 145,740</u>	<u>\$ 477,083</u>	<u>\$ 447,878</u>	<u>\$ -</u>	<u>\$ 174,945</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Seneca High School

<u>Name of Activity</u>	Cash				Cash
	Balance	Receipts	Disbursements	Transfers	Balance
	July 1, 2023				June 30, 2024
Adult Elevate	\$ 821	\$ -	\$ 403	\$ -	\$ 419
Adult General	4,709	4,731	6,371	-	3,069
At Risk	-	35,892	2,794	(33,098)	-
Athletics	351	13,647	11,185	(1,500)	1,313
Athletics - Trainer Fee	339	275	614	-	-
Athletics: Gate	421	39,399	37,477	(1,000)	1,343
Change Fund	-	1,000	6,500	5,500	-
CL - ECE	546	-	25	(80)	441
Concessions	331	10,298	7,376	(1,150)	2,103
EC: Academic Team	110	-	-	-	110
EC: Ag	2,296	6,921	8,606	-	610
EC: Ag Power	131	500	-	-	631
EC: Band	285	4,000	2,500	-	1,785
EC: Black Student Union	391	1,597	778	100	1,311
EC: Choir/Chorus	260	-	-	-	260
EC: Community Involvement	-	10,458	9,926	-	532
EC: Drama/Theatre	-	569	569	-	-
EC: ED Rising Club	-	173	-	-	173
EC: FBLA	1,581	-	224	-	1,357
EC: FFA	66	25,595	19,432	-	6,229
EC: German Club	-	20,663	20,758	95	-
EC: HOSA	369	7,352	5,770	-	1,951
EC: HSU	117	1,180	81	-	1,216
EC: Jr/Sr Class	11,924	10,800	12,037	164	10,852
EC: LGBTQ Alliance	391	-	-	-	391
EC: MANRRS	1,449	1,628	1,267	-	1,810
EC: NHS	1,838	1,896	2,390	100	1,445
EC: ROTC - Pepsi	159	-	-	-	159
EC: TSA	200	-	-	-	200
EC: Yearbook	1,047	1,736	-	-	2,784
Hawk Shop	1,519	3,481	3,699	(84)	1,216
Library	-	981	981	-	-
PSAT	359	394	134	-	619
Reg Fee: Cultural Extravaganza	31	-	-	-	31
Reg Fee: Educators Rising	402	-	-	-	402
Reg Fee: Math	-	5	5	-	-
Reg Fee: SS	-	225	225	-	-
Sports: Archery	1,289	7,715	4,266	1,000	5,738
Sports: Baseball	380	2,460	1,442	500	1,898

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Seneca High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Basketball - Boys	\$ 94	\$ 6,620	\$ 6,714	\$ -	\$ -
Sports: Basketball - Girls	249	-	249	-	-
Sports: Bowling	188	-	188	-	-
Sports: Cheerleading	368	2,985	1,642	50	1,761
Sports: Cross Country	70	-	-	-	70
Sports: Dance Team	261	80	261	(80)	-
Sports: Esports	-	380	395	100	85
Sports: Field Hockey	339	-	339	100	100
Sports: Football	429	19,367	12,245	-	7,551
Sports: Golf	1,898	-	611	-	1,287
Sports: Soccer - Boys	7	-	7	-	-
Sports: Soccer - Girls	315	-	184	-	131
Sports: Softball	34	2,000	924	-	1,111
Sports: Step Team	260	25	260	80	105
Sports: Swimming	-	-	-	-	-
Sports: Tennis	200	-	100	-	100
Sports: Track - Boys	400	-	75	-	325
Sports: Track - Girls	362	-	75	-	287
Sports: Volleyball	7,685	13,121	13,434	-	7,372
Sports: Wrestling - Boys	-	1,615	597	100	1,118
Student General	53,380	5,001	46,745	29,103	40,735
Total	<u>\$ 100,649</u>	<u>\$ 266,765</u>	<u>\$ 252,880</u>	<u>\$ -</u>	<u>\$ 114,536</u>

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Academy @ Shawnee

<u>Name of Activity</u>	Cash			Transfers	Cash
	Balance	Receipts	Disbursements		Balance
	July 1, 2023				June 30, 2024
3DE	\$ 165	\$ -	\$ -	\$ -	\$ 165
Adult General	523	770	560	-	732
At Risk	-	16,200	-	(16,200)	-
Athletics	292	36,013	39,208	6,852	3,950
Athletics: MS - Concessions	-	1,306	459	-	847
Athletics: MS	-	1,439	230	-	1,209
Bookstore	650	-	-	-	650
Black Student Union	-	58	-	-	58
Change Fund	-	800	800	-	-
CL: 3:1 Mentoring	1,537	-	-	-	1,537
CL: Band	1,660	-	-	-	1,660
CL: Choir	172	-	-	-	172
CL: FMD/MSD	215	80	(11)	-	305
Class of 2023	2,792	-	2,792	-	-
Class of 2024	-	5,268	5,310	410	368
Concessions	1,061	18,866	676	(8,904)	10,347
E3 Choice-Adult Funds	4,927	10,000	5,239	-	9,688
E3 Student Funds	955	10,000	10,955	-	-
Eagles Nest	5,226	-	-	(5,226)	-
Early Childhood	-	-	69	85	16
EC: Art	171	-	-	-	171
EC: Aviation	1,535	-	-	-	1,535
EC: Beta Club - MS	148	-	-	-	148
EC: E-Sports	50	-	-	-	50
EC: FBLA	84	429	513	-	-
EC: Men of Quality	639	-	539	-	99
EC: NJROTC	12,091	13,117	25,208	-	-
EC: NJROTC-Student	1,048	-	671	5,690	6,067
EC: Shawnee Spirit Club	329	-	199	-	129
EC: Student Government	576	-	-	-	576
EC: Theatre	496	2,588	2,000	215	1,300
EC: Vex Robotics Club	191	-	-	-	191
EC: Yearbook	142	60	142	(60)	-
Excel Award-Beegle	1,000	-	-	-	1,000
HOSA	-	212	212	-	-
Library	501	-	-	-	501
Prom	1,157	5,084	4,636	-	1,605
Sports: Archery	4,397	3,028	957	-	6,467
Sports: Baseball	84	-	50	-	34

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Academy @ Shawnee, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Basketball - Boys	\$ 2,015	\$ 5,800	\$ 6,660	\$ -	\$ 1,156
Sports: Basketball - Girls	268	-	318	113	62
Sports: Cheerleading	122	740	657	618	822
Sports: Dance Team	282	-	(200)	-	482
Sports: Football	4,267	-	1,900	-	2,367
Sports: MS Girls Basketball	71	-	-	-	71
Sports: Softball	75	-	-	-	75
Sports: Swimming	244	-	-	-	244
Sports: Volleyball	624	-	-	-	624
Staff Account-District	517	3,250	1,441	-	2,326
Student Activities	28	27,520	23,242	16,408	20,714
Student General - HS	-	4	-	-	4
Student Scholarship - Shawn	-	500	-	-	500
Total	<u>\$ 53,324</u>	<u>\$ 163,132</u>	<u>\$ 135,432</u>	<u>\$ -</u>	<u>\$ 81,024</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Southern High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 6,797	\$ 7,703	\$ 7,616	\$ (2,500)	\$ 4,383
At Risk	-	37,980	21,015	(16,965)	-
Athletics	2,284	57,747	62,974	3,077	135
Change Fund	-	2,580	2,580	-	-
CL: Auto	325	9,953	10,436	300	142
CL: Auto Collision	465	1,643	2,108	-	-
CL: Band	-	-	5	5	-
CL: Comp Man Mach Tech 1	-	40	44	4	-
CL: Freshman	222	1,364	1,429	-	157
CL: Junior	-	52	-	-	52
CL: Machine Tool	71	20	20	(4)	67
CL: Nurse	-	226	300	74	-
CL: Senior	2,377	18,057	16,156	-	4,278
EC: Band	-	4,403	2,997	(5)	1,401
EC: Best Buddies Club	40	-	-	-	40
EC: Book Club	305	87	286	-	106
EC: Business Tech	1,235	-	-	-	1,235
EC: FBLA	99	84	129	-	54
EC: Garden Club	195	-	-	-	195
EC: Gay/Straight (LGBTQ)	43	-	-	-	43
EC: Key Club	3,933	-	-	-	3,933
EC: Men of Quality	150	-	-	-	150
EC: NHS	417	150	567	-	-
EC: Photography Club	180	-	-	-	180
EC: Quick Recall	88	-	-	-	88
EC: Robotics Club	315	-	-	-	315
EC: ROTC	6,315	11,274	11,268	-	6,321
EC: Skills USA	-	1,511	2,773	1,263	-
EC: Yearbook	2,051	1,547	2,204	-	1,393
EL: Justice Now	500	250	83	-	667
FT: ECE	111	-	-	-	111
Library	615	620	729	-	506
PSAT	-	216	216	-	-
Sports: Baseball	-	-	-	466	466
Sports: Basketball - Boys	50	1,275	1,863	750	212
Sports: Basketball - Girls	2,554	2,970	3,735	(1,789)	-
Sports: Cheerleading	289	23,615	19,257	-	4,648
Sports: Cross Country	85	-	-	-	85
Sports: Esports	192	-	-	(192)	-

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Southern High School, continued

<u>Name of Activity</u>	Cash				Cash
	Balance				Balance
	<u>July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>June 30, 2024</u>
Sports: Football	\$ 2,348	\$ -	\$ 971	\$ 750	\$ 2,127
Sports: Golf	323	-	-	-	323
Sports: Soccer - Boys	249	-	-	500	749
Sports: Soccer - Girls	383	-	-	-	383
Sports: Softball	198	-	-	-	198
Sports: Track	-	18	-	-	18
Sports: Volleyball	373	-	-	-	373
Sports: Wrestling - Boys	313	5,946	4,897	(1,362)	-
Student General	8,992	182	8,577	15,628	16,227
Total	<u>\$ 45,483</u>	<u>\$ 191,513</u>	<u>\$ 185,235</u>	<u>\$ -</u>	<u>\$ 51,761</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Teenage Parent Program

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 1,666	\$ 1,599	\$ 502	\$ -	\$ 2,763
Adult Hospitality	-	46	-	-	46
Big Owl Classroom	541	725	1,092	-	174
CCDC - Classroom	-	4,275	4,275	-	-
EC: FBLA	33	301	-	-	334
EC: FCCLA	479	205	-	160	844
EC: Hope Fund	2,933	-	-	-	2,933
EC: Pooh's Corner	6,621	210	210	-	6,621
EC: RES	2,500	-	840	-	1,660
EC: RIFA	38	-	-	-	38
EC: STLP	110	-	-	-	110
Library	277	-	-	-	277
Senior Class	-	1,587	1,411	(160)	17
Student General	5,203	1,877	5,384	-	1,696
Total	<u>\$ 20,403</u>	<u>\$ 10,824</u>	<u>\$ 13,714</u>	<u>\$ -</u>	<u>\$ 17,513</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Valley High School

<u>Name of Activity</u>	Cash		Cash		Transfers	Cash	
	Balance		Balance			Balance	
	July 1, 2023	Receipts	Disbursements			June 30, 2024	
Adult General	\$ 3,553	\$ 3,821	\$ 3,712	\$ -		\$ 3,662	
AP	-	918	635	-		283	
At Risk	-	26,838	11,405	(15,433)		-	
Athletics	9,190	27,907	46,383	29,760		20,475	
Band - Classroom	129	4,952	5,898	1,907		1,090	
Book Store/Spirit Wear	(5,284)	3,867	-	3,785		2,368	
Change Fund	-	-	1,200	1,200		-	
Choir - Classroom	75	-	-	-		75	
Class of 2024	174	500	624	(50)		-	
Class of 2025	-	30	30	-		-	
Class of 2026	-	300	270	50		80	
Class of 2027	-	300	377	77		-	
Concessions	10,678	68,206	23,732	(45,152)		10,000	
EC: Academic Team	-	-	711	1,557		846	
EC: Black Student Union	23	-	-	150		173	
EC: Chess	56	6,800	7,531	2,435		1,760	
EC: Computer Vike Squad	1,185	703	1,788	1,232		1,333	
EC: Drama/Theatre	2,188	4,485	3,325	82		3,431	
EC: Enrichment - Costa Rica	-	300	962	662		-	
EC: Entrepreneurship	2,239	2,909	1,620	(3,528)		-	
EC: ESL Club	-	-	-	173		173	
EC: FBLA	283	99	177	446		652	
EC: HOSA	1,227	5,402	5,190	1,460		2,899	
EC: ROTC	3,097	12,889	16,214	227		-	
EC: Student Council	980	-	-	-		980	
EC: Vet CTE	-	145	446	882		581	
EC: Yearbook	504	2,598	549	-		2,553	
Fundraisers - ROTC	6,326	-	666	(200)		5,461	
Library	21	24	21	-		24	
Orchestra - Classroom	474	-	-	(171)		303	
Prom/Dance Committee	-	12,750	-	200		12,950	
Science Club	-	-	-	71		71	
Sports: Archery	284	-	-	-		284	
Sports: Baseball	7,343	2,094	9,353	371		455	
Sports: Basketball	5,200	8,460	9,189	(3,665)		807	
Sports: Basketball - Boys	3,812	4,536	6,657	(453)		1,237	
Sports: Basketball - Girls	6,920	11,261	7,613	46		10,614	
Sports: Bowling	2,773	650	2,518	-		905	
Sports: Cheerleading	4,719	2,624	9,647	2,305		-	

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Valley High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Cross Country	\$ 35	\$ 22	\$ -	\$ -	\$ 58
Sports: Football	5,264	13,973	17,672	(785)	781
Sports: Golf	2,618	-	1,500	-	1,118
Sports: Soccer	4,036	3,779	5,592	457	2,680
Sports: Softball	8,710	2,388	10,487	1,946	2,557
Sports: Swimming	-	354	243	622	733
Sports: Tennis	-	-	1,674	1,674	-
Sports: Track	1,515	-	902	-	614
Sports: Volleyball	5,291	6,114	6,874	1,246	5,777
Sports: Wrestling - Boys	2,925	2,250	5,435	1,984	1,725
Student Activity	25,657	8,307	21,160	12,283	25,084
Vet Grooming	-	2,332	1,500	145	977
Total	<u>\$ 124,220</u>	<u>\$ 255,891</u>	<u>\$ 251,482</u>	<u>\$ -</u>	<u>\$ 128,629</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Waggener High School

<u>Name of Activity</u>	Cash				Cash	
	Balance				Balance	
	July 1, 2023	Receipts	Disbursements	Transfers	June 30, 2024	
Adult General	\$ 2,759	\$ 11,423	\$ 11,604	\$ -	\$ 2,578	
AP	544	-	90	-	454	
At Risk	-	23,328	16,210	-	7,118	
Athletics	-	-	75	75	-	
Athletics - Ticket Sales	5,143	31,656	31,458	420	5,761	
Athletics - Tournaments	264	-	211	-	53	
Book Store/Spirit Wear	289	-	289	-	-	
Change Fund	-	1,500	1,500	-	-	
Chromebook Repairs	730	457	-	-	1,187	
CL: Band	-	54	-	-	54	
CL: Choir	-	66	66	-	-	
Class of 2024	3,631	14,418	9,768	-	8,281	
Class of 2025	181	7,120	2,739	-	4,562	
Class of 2026	174	2,161	-	-	2,335	
Class of 2027	-	1,400	1,234	(75)	91	
College Now	39	-	-	-	39	
EC Lang: National Honors Society	-	47	-	-	47	
EC: Band	381	1,380	1,004	-	756	
EC: Beta	341	-	-	-	341	
EC: Black Student Union	107	3,556	504	-	3,159	
EC: Chess	54	60	39	-	75	
EC: Choir/Chorus	82	2,030	1,704	-	408	
EC: Drama/Theatre	516	-	-	-	516	
EC: Educators Rising	134	-	-	-	134	
EC: Future Ancestors	5,490	24,944	27,383	-	3,051	
EC: HOSA	906	103	835	-	173	
EC: Medical Magnet	163	-	95	-	67	
EC: MSD	421	138	166	-	393	
EC: Music Dept Snack Sale	105	-	-	-	105	
EC: Orchestra	801	1,883	1,796	-	888	
EC: Pep Club	1,005	586	40	(420)	1,131	
EC: Quick Recall	15	-	-	-	15	
EC: The Bulldozers	-	72	-	-	72	
EC: World Lang	121	-	-	-	121	
EC: Yearbook	5,031	2,567	8,226	628	-	
Library	169	223	-	-	392	
Project Fundraiser	1,253	-	-	-	1,253	
Scholarships: Jaden Murphy	357	-	-	-	357	
Sports: Baseball	480	-	480	-	-	

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Waggener High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Basketball - Boys	\$ 1,895	\$ 730	\$ 500	\$ -	\$ 2,124
Sports: Basketball - Girls	251	9	150	-	110
Sports: Cheerleading	20	-	-	-	20
Sports: Cross Country	5	-	-	-	5
Sports: Football	134	-	134	-	-
Sports: Golf	650	-	569	-	81
Sports: Soccer - Boys	1,937	-	-	-	1,937
Sports: Soccer - Girls	15	-	-	-	15
Sports: Softball	1,135	-	1,135	-	-
Sports: Swimming	3,742	10	32	-	3,720
Sports: Tennis	40	25	-	-	65
Sports: Track - Boys	162	-	162	-	-
Sports: Track - Girls	130	-	130	-	-
Sports: Volleyball	1,928	-	500	-	1,428
Sports: Wrestling	-	-	-	-	-
Student General	11,893	6,225	15,202	(628)	2,288
Total	<u>\$ 55,621</u>	<u>\$ 138,169</u>	<u>\$ 136,030</u>	<u>\$ -</u>	<u>\$ 57,760</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

W.E.B. Dubois Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ -	\$ 293	\$ 74	\$ -	\$ 219
At Risk	-	15,643	15,300	-	343
Athletics	-	6,356	4,510	-	1,846
Change Fund	-	550	550	-	-
Class of 2025 10th	-	2,178	1,586	-	592
Class of 2026 11th	-	1,110	-	-	1,110
Class of 2027 9th	-	1,366	-	-	1,366
Concessions	-	675	300	-	375
Justice Now	-	1,125	81	-	1,044
School Fundraising	-	439	-	-	439
School Store	-	385	-	-	385
Sports: Basketball	-	16,937	13,954	-	2,984
Sports: Football	-	1,060	869	-	191
Sports: Golf	-	1,000	773	-	227
Student General	-	32,460	30,550	-	1,910
Total	<u>\$ -</u>	<u>\$ 81,578</u>	<u>\$ 68,547</u>	<u>\$ -</u>	<u>\$ 13,031</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Western High School

<u>Name of Activity</u>	Cash				Cash
	Balance	Receipts	Disbursements	Transfers	Balance
	<u>July 1, 2023</u>				<u>June 30, 2024</u>
Adult General	\$ 1,629	\$ 5,470	\$ 5,062	\$ -	\$ 2,037
At Risk	-	27,252	8,971	(18,281)	-
Athletics	929	50,507	51,822	385	-
Book Store/Spirit Wear	1,282	539	-	-	1,821
Change Fund	-	1,000	1,000	-	-
CL: Carpentry Club	2,217	559	26	(2,750)	-
CL: Catering Club	436	1	895	458	-
CL: Coffee Shop	-	638	-	(638)	-
Class of 2024	583	2,882	719	(2,746)	-
Class of 2025	730	480	132	(30)	1,048
Class of 2026	380	240	-	-	620
Concessions	-	21,540	17,712	(3,406)	422
Do Not Use	-	-	(80)	(80)	-
EC: Band	334	4,990	5,001	(250)	73
EC: Catering Club	-	-	-	812	812
EC: Carpentry Club	-	-	-	2,750	2,750
EC: Chess	-	2,064	2,000	-	64
EC: Choir/Chorus	559	-	53	-	506
EC: FBLA	181	20	112	-	89
EC: FCCLA	-	-	9	9	-
EC: FLEX	-	318	563	987	742
EC: Hero Club	612	-	-	(612)	-
EC: Justice Now	1,340	787	2,164	38	-
EC: Know Your Value	259	-	-	(259)	-
EC: KUNA	295	-	-	(295)	-
EC: PAC Club	643	-	-	(643)	-
EC: Theatre	-	970	520	-	450
EC: Warrior Pride	1,359	-	420	(940)	-
EC: Yearbook	2,285	674	5,293	2,334	-
Library	258	-	-	-	258
Parking Permit	19	-	-	-	19
PBIS	-	35	-	-	35
Prom	-	4,845	10,329	5,484	-
School Trips	-	-	-	100	100
School Trips	-	7,350	7,250	(100)	-
Sports: Archery	23	-	77	268	214
Sports: Baseball	944	-	789	-	155
Sports: Basketball - Boys	-	3,419	3,432	13	-
Sports: Basketball - Girls	580	60	669	461	431

See Independent Auditor's Report.

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Western High School, continued

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Sports: Cheerleading	\$ 319	\$ -	\$ 187	\$ 509	\$ 641
Sports: Cross Country	516	-	115	-	401
Sports: Football	-	-	604	1,375	771
Sports: Golf	442	-	432	-	10
Sports: Soccer	675	-	675	-	-
Sports: Softball	450	-	450	-	-
Sports: Step Team	75	649	445	-	279
Sports: Swimming	29	-	-	-	29
Sports: Track	627	250	485	328	720
Sports: Volleyball	-	139	42	(58)	39
Sports: Wrestling - Boys	4,371	6,492	4,833	(29)	6,000
Student General	5,580	3,812	17,127	14,806	7,070
Warrior Tree	149	-	-	-	149
YSC Projects	-	300	295	-	5
Total	<u>\$ 31,110</u>	<u>\$ 148,280</u>	<u>\$ 150,630</u>	<u>\$ -</u>	<u>\$ 28,760</u>

Jefferson County Board of Education High School Activity Funds

Combining Statement of Cash Receipts and Disbursements by Activity, continued

Year Ended June 30, 2024

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Cash Balance June 30, 2024</u>
Adult General	\$ 1,815	\$ 2	\$ 727	\$ -	\$ 1,090
Adult Hospitality	5,745	775	842	-	5,679
Animals	2,500	-	-	(2,500)	-
At Risk	900	900	-	-	1,800
Band Trip Account	880	-	-	-	880
Careers, Careers, Careers	-	500	-	(500)	-
Certificates of Deposit	(30,000)	-	-	-	(30,000)
CL: Band	1,456	39,373	23,528	-	17,301
CL: D&P	5,428	5,908	8,068	(60)	3,208
CL: Dance ESEM	5,230	6,388	9,255	5,672	8,034
CL: Musical Theatre	2,629	2,282	1,000	(179)	3,733
Dance Touring	-	-	-	-	-
Dance Trip Account	1,491	324	1,815	-	-
EC: College & Career Day	23,508	6,145	5,921	-	23,732
EC: Dance Concert	-	5,527	4,223	(1,304)	-
EC: Jazz Ensemble	209	112	68	-	254
EC: Lou. Ballet	704	-	-	(704)	-
EC: New Works Festival	-	6,385	2,889	(3,496)	-
EC: Productions	74,996	50	46,429	26,033	54,649
EC: Tri-m	7	155	82	-	80
EC: Young Actors	25,001	-	5,000	-	20,001
Fringe Festival	2,558	-	-	-	2,558
Guitar - Classroom	2,926	5,144	6,488	(42)	1,539
Humanities - Classroom	295	-	-	-	295
Interest * Now * CD's	490	1,063	-	-	1,553
May Show Dance	4,616	-	1,463	-	3,153
Musical Theatre Tour Show	530	-	-	-	530
Orchestra - Classroom	2,318	10,205	6,677	-	5,846
Orchestra Trip Account	2,881	-	-	-	2,881
Parking	20	720	-	-	740
Percussion - Classroom	111	-	-	-	111
Piano - Classroom	911	1,192	226	(228)	1,649
POE - 2023	-	5,288	1,899	(3,389)	-
Prism Concert	5,768	6,210	3,260	-	8,718
Snack Account	553	-	160	-	393
Student General	17,425	4,206	1,066	-	20,565
Theatre - Classroom	4,726	2,960	1,240	(1,184)	5,260
Urine Town - 2023	-	27,338	9,219	(18,119)	-
Vocal - Classroom	1,080	34,870	35,206	-	745
Total	\$ 169,706	\$ 174,022	\$ 176,751	\$ -	\$ 166,977

See Independent Auditor's Report.

Report Required by *Government Auditing Standards*

**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 Auditor's Report

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 (*Government Auditing Standards*), the combined statement of fund balance of the Jefferson County Board of Education High School Activity Funds (the Activity Funds) as of June 30, 2024, and the related notes to the combined financial statement, which collectively comprise the Activity Funds' basic combined financial statement, and have issued our report thereon dated November 15, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statement, we considered the Activity Funds' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Activity Funds' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, 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 entity'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 charge with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Activity Funds' combined financial statement is free from 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 combined financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dean Dotson Allen Ford, PLLC

Louisville, Kentucky
November 15, 2024