

General Fund (not including unassigned funds)

| | FY2018 Final | FY2019 Estimated | FY2020 Estimated |
|---|---------------------|---------------------|---------------------|
| 0999X Beginning Balance | 4,149,419.15 | 3,709,239.52 | 2,352,935.58 |
| | | | |
| 111X Ad Valorem Taxes | 7,700,464.87 | 7,657,480.15 | 7,348,691.00 |
| 112X Sales & Use Taxes | 1,102,072.17 | 1,090,765.87 | 1,100,000.00 |
| 119X Other Taxes | 9,746.38 | 2,105.97 | 2,000.00 |
| 128X Revenue in Lieu of Taxes | 27,154.47 | 26,008.39 | 26,000.00 |
| 13XX Tuition | 1,992.00 | 0.00 | 0.00 |
| 15XX Earnings on Investments | 40,340.51 | 36,063.08 | 36,000.00 |
| 19XX Other Revenue From Local | <u>36,499.23</u> | <u>65,091.65</u> | <u>52,000.00</u> |
| Total Revenue from Local Sources | 8,918,269.63 | 8,877,515.11 | 8,564,691.00 |
| | | | |
| 3111 SEEK Program | 6,746,715.00 | 6,901,058.00 | 6,901,058.00 |
| 312X Other State Funding | 8,964.90 | 10,521.00 | 9,000.00 |
| 313X Expenditure Reimbursement | 11,157.00 | 9,784.00 | 10,500.00 |
| 3800 Revenue in Lieu of Taxes/State | 41,780.44 | 24,840.24 | 24,840.24 |
| 3900 On Behalf Payments | <u>5,630,364.85</u> | <u>6,055,509.92</u> | <u>6,055,509.92</u> |
| Total Revenue from State Sources | 12,438,982.19 | 13,001,713.16 | 13,000,908.16 |
| | | | |
| Federal | | | |
| 4800 Federal Reimbursements | 0.00 | 0.00 | 0.00 |
| | | | |
| Other Receipts | | | |
| 52XX Interfund Transfers | 0.00 | 0.00 | 0.00 |
| 53XX Sale or Comp for Loss of Assets | 23,245.35 | 4,800.00 | 0.00 |
| 5500 Capital Lease Proceeds | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Other Receipts | 23,245.35 | 4,800.00 | 0.00 |
| | | | |
| Total Receipts (income) | 21,380,497.17 | 21,884,028.27 | 22,090,599.16 |
| | | | |
| Total Revenue (includes Beg. Bal.) | 25,529,916.32 | 25,593,267.79 | 24,443,534.74 |
| | | | |
| | | | |
| Expenditure | FY2018 Final | FY2019 Estimated | FY2020 Estimated |
| | | | |
| 1000 Instruction | 12,617,784.52 | 13,367,267.94 | 13,314,052.10 |
| 2100 Student Support Services | 910,662.94 | 929,795.53 | 929,795.53 |
| 2200 Instruction Staff Support | 1,496,983.76 | 1,719,145.57 | 1,723,260.94 |
| 2300 District Admin Support | 577,450.95 | 711,766.36 | 711,766.36 |
| 2400 School Admin Support | 1,416,989.04 | 1,279,273.92 | 1,279,273.92 |
| 2500 Business Support Services | 557,403.85 | 646,974.49 | 646,974.49 |
| 2600 Plant Operations and Maintenance | 2,292,410.49 | 2,541,939.49 | 2,571,829.91 |
| 2700 Student Transportation | 929,753.06 | 843,587.56 | 843,587.56 |
| 3100 Food Service Operation | 0.00 | 0.00 | 0.00 |
| 3300 Community Services | 16,155.59 | 24,136.66 | 17,905.14 |
| 5100 Debt Services | 0.00 | 0.00 | 0.00 |
| 5200 Fund Transfers | <u>1,353,401.61</u> | <u>1,176,444.69</u> | <u>294,255.66</u> |
| Total Expenditures | 22,168,995.81 | 23,240,332.21 | 22,332,701.61 |
| | | | |
| Net Revenue (income) -Expenditure (bills) | -788,498.64 | -1,356,303.94 | -242,102.45 |
| Beginning Balance | <u>4,149,419.15</u> | <u>3,709,239.52</u> | <u>2,352,935.58</u> |
| Ending Fund Balance | 3,360,920.51 | 2,352,935.58 | 2,110,833.13 |

| Total Fund Balance (including committed and assigned catagories) | | | | | | | | |
|---|---------------|---------------|----------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| | Comp + 4.0% | Compensating | Compensating | Possible Compensating | Possible Compensating | Possible Compensating | Possible Comp + 4.0% + | Possible Comp + 4.0% + |
| | FY 2017 Final | FY 2018 Final | FY 2019 Estimated | FY 2020 | 2021 | 2022 | 2023 | 2024 |
| Total Receipts (income) | 19,232,974.57 | 21,380,497.17 | 21,884,028.27 | 22,090,599.16 | 22,090,599.16 | 22,090,599.16 | 22,478,635.16 | 22,866,671.16 |
| Total Expenditures (bills) | 18,359,143.17 | 22,168,995.81 | 23,123,172.24 | 22,332,701.61 | 22,611,860.38 | 22,894,508.63 | 23,180,689.99 | 23,470,448.62 |
| Net Revenue (income) -Expenditure (bills) | 873,831.40 | -788,498.64 | -1,239,143.97 | -242,102.45 | -521,261.22 | -803,909.47 | -702,054.83 | -603,777.46 |
| Beginning Fund Balance | 4,223,281.00 | 5,097,112.40 | 4,308,613.76 | 3,069,469.79 | 2,827,367.34 | 2,306,106.12 | 1,502,196.64 | 800,141.81 |
| Ending Fund Balance | 5,097,112.40 | 4,308,613.76 | 3,069,469.79 | 2,827,367.34 | 2,306,106.12 | 1,502,196.64 | 800,141.81 | 196,364.35 |
| | | | | | | | | |
| Fund Balance as a % of certain fund totals (2% required by KDE) | 18.7% | 14.4% | 9.3% | 8.9% | 7.3% | 5.6% | 3.0% | 0.7% |

| General Fund Cash | | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 |
|----------------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | Start of year | 4,825,073.81 | 4,139,541.65 | 5,108,462.40 | 4,359,732.74 | 2,906,534.52 |
| July | Pd 01 | 5,034,713.63 | 4,181,506.34 | 5,114,192.43 | 4,205,483.25 | 3,166,547.09 |
| August | Pd 02 | 4,472,264.59 | 3,980,283.55 | 4,758,275.00 | 4,095,160.52 | |
| September | Pd 03 | 3,790,804.34 | 3,304,813.85 | 4,225,925.47 | 3,612,925.03 | |
| October | Pd 04 | 4,158,324.55 | 2,676,519.43 | 4,450,436.51 | 4,056,638.30 | |
| November | Pd 05 | 7,847,325.99 | 7,169,074.48 | 8,098,222.79 | 6,653,421.33 | |
| December | Pd 06 | 8,199,186.98 | 7,890,004.09 | 8,005,378.06 | 7,832,483.44 | |
| January | Pd 07 | 7,829,536.35 | 7,780,139.50 | 7,962,112.83 | 7,706,873.30 | |
| February | Pd 08 | 6,727,707.28 | 7,504,517.08 | 7,346,600.79 | 7,419,644.40 | |
| March | Pd 09 | 6,558,049.56 | 7,165,232.63 | 6,847,710.34 | 7,084,889.49 | |
| April | Pd 10 | 6,644,092.62 | 7,025,907.99 | 6,510,385.43 | 6,581,518.02 | |
| May | Pd 11 | 6,150,293.72 | 6,649,921.56 | 6,310,223.79 | 5,361,542.81 | |
| June | Pd 12/13 | 4,139,541.65 | 5,108,462.40 | 4,359,732.74 | 2,906,534.52 | |

EOY Total Fund Balance

4,223,280.91

5,097,112.31

4,308,613.67

3,069,469.70

| | | |
|------------------------------------|------|-----------------------|
| April-19 | | |
| | Exp | \$3,124,178.64 |
| | Rev | <u>\$1,833,365.13</u> |
| Needed in General Fund to Cover | | |
| Montly Expenses | Diff | \$1,290,813.51 |

| | | |
|------------------------------------|------|-----------------------|
| May-19 | | |
| | Exp | \$2,147,100.88 |
| | Rev | <u>\$1,943,064.73</u> |
| Needed in General Fund to Cover | | |
| Montly Expenses | Diff | \$204,036.15 |

| | | |
|--------------------|------|-----------------------|
| Jun-19 | | |
| Needed in General | Exp | \$4,394,945.00 |
| Fund to Cover | Rev | <u>\$1,794,254.00</u> |
| Monthly Expenses | | |
| 1.7 million | | \$2,600,691.00 |
| (subtract 820,000) | Diff | (1,780,691.00) |

| | | |
|------------------------------------|------|-----------------------|
| Jul-19 | | |
| | Exp | \$2,095,570.19 |
| | Rev | <u>\$1,312,766.87</u> |
| Needed in General Fund to Cover | | |
| Montly Expenses | Diff | \$782,803.32 |

| | | |
|------------------------------------|------|-----------------------|
| Aug-18 | | |
| | Exp | \$1,669,749.07 |
| | Rev | <u>\$1,049,922.71</u> |
| Needed in General Fund to Cover | | |
| Montly Expenses | Diff | \$619,826.36 |

| | | |
|------------------------------------|------|-----------------------|
| Sep-18 | | |
| | Exp | \$1,825,308.85 |
| | Rev | <u>\$1,522,462.93</u> |
| Needed in General Fund to Cover | | |
| Montly Expenses | Diff | \$302,845.92 |