

Monthly Financial Report  
Through July 31, 2019

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	499,676,000	-	0.0%	480,070,360	473,636,221	-	0.0%	456,911,397	449,663,000	-	0.0%
Occupational Taxes	174,042,000	-	0.0%	165,754,818	170,029,000	-	0.0%	162,374,610	161,000,000	-	0.0%
Other Taxes	58,812,000	-	0.0%	56,671,550	55,855,000	-	0.0%	53,658,833	50,198,756	-	0.0%
Local Grants	5,059,735	114,695	2.3%	5,622,885	7,024,694	25,504	0.4%	14,587,875	4,502,172	143,603	3.2%
State Sources											
SEEK Program	238,756,000	20,021,009	8.4%	247,934,805	242,369,597	19,828,610	8.2%	248,012,271	254,543,000	21,196,140	8.3%
Other State Revenues	342,790,506	4,322,169	1.3%	351,251,376	338,817,294	4,321,290	1.3%	348,439,029	239,442,748	4,527,621	1.9%
KSFCC Allocation	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,186,745	23.0%	9,449,764	7,900,000	2,183,120	27.6%
Federal Grants	152,723,685	140,789	0.1%	139,838,557	143,039,684	378,828	0.3%	152,498,344	166,234,358	451,424	0.3%
Interest	5,130,395	246,031	4.8%	7,800,248	2,019,000	431,807	21.4%	3,407,200	2,126,368	61,190	2.9%
Other Sources	103,475,764	4,430,333	4.3%	169,238,016	142,007,134	3,914,735	2.8%	65,068,045	151,804,927	3,613,172	2.4%
<b>Total Revenues</b>	<b>1,592,366,085</b>	<b>31,461,658</b>	<b>2.0%</b>	<b>1,635,164,900</b>	<b>1,584,297,624</b>	<b>31,087,519</b>	<b>2.0%</b>	<b>1,514,407,368</b>	<b>1,487,415,329</b>	<b>32,176,270</b>	<b>2.2%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	<b>208,743,652</b>	<b>208,743,652</b>	<b>100.0%</b>	<b>158,132,616</b>	<b>158,132,616</b>	<b>158,132,616</b>	<b>100.0%</b>	<b>221,041,001</b>	<b>223,726,407</b>	<b>223,726,407</b>	<b>100.0%</b>
<b>All Funds Expenditures</b>											
1100 Instruction	793,474,608	1,999,206	0.3%	764,614,987	798,324,827	1,757,976	0.2%	755,771,029	689,774,372	2,558,811	0.4%
2100 Student Support	75,620,101	295,682	0.4%	68,014,955	68,646,801	162,135	0.2%	66,023,129	60,064,296	165,739	0.3%
2200 Instructional Staff Support	153,772,013	1,974,058	1.3%	140,600,856	149,222,533	1,946,151	1.3%	155,387,136	137,891,561	1,557,445	1.1%
2300 District Administration	7,665,544	248,999	3.2%	6,779,003	6,992,337	207,904	3.0%	5,881,643	5,917,223	449,569	7.6%
2400 School Administration	111,650,742	708,281	0.6%	114,920,662	103,633,379	796,176	0.8%	98,562,869	88,507,251	807,141	0.9%
2500 Business Support	49,231,653	3,522,909	7.2%	42,959,558	44,786,518	5,168,303	11.5%	49,830,447	46,614,359	4,450,674	9.5%
2600 Plant Operations & Maintenance	133,292,687	4,696,697	3.5%	116,498,049	134,059,329	5,207,281	3.9%	118,046,299	125,058,957	4,805,636	3.8%
2700 Transportation	86,636,380	1,416,143	1.6%	87,285,067	85,236,539	2,834,944	3.3%	89,313,077	86,763,410	915,240	1.1%
2900 Other Instruction Support	336	-	0.0%	47,026	32,817	(2,442)	-7.4%	35,645	33,987	-	0.0%
3100 Food Service	108,960,828	457,733	0.4%	60,417,838	96,216,106	557,174	0.6%	73,130,155	71,098,133	543,939	0.8%
3200 Daycare Operations	415,868	160	0.0%	134,112	400,669	-	0.0%	237,015	600,000	-	0.0%
3300 Community Services	15,397,901	240,443	1.6%	12,161,398	11,870,390	225,685	1.9%	12,355,671	15,333,433	206,637	1.3%
4600 Site Improvement	35,443,944	342,136	1.0%	52,305,814	76,097,006	4,183,984	5.5%	52,752,999	85,889,160	(2,693,917)	-3.1%
5100 Debt Service	63,854,000	6,555,628	10.3%	52,217,445	60,260,691	5,811,223	9.6%	46,717,052	52,370,714	5,376,909	10.3%
5200 Operating Transfers Out	57,482,476	4,370,214	7.6%	65,597,094	55,505,320	3,674,234	6.6%	53,271,587	51,130,363	3,193,789	6.2%
5300 Contingency	110,256,301	-	0.0%	-	120,712,510	-	0.0%	-	118,090,659	-	0.0%
<b>Total Expenditures</b>	<b>1,803,155,381</b>	<b>26,828,290</b>	<b>1.5%</b>	<b>1,584,553,864</b>	<b>1,811,997,772</b>	<b>32,530,728</b>	<b>1.8%</b>	<b>1,577,315,753</b>	<b>1,635,137,878</b>	<b>22,337,613</b>	<b>1.4%</b>
<b>Ending Fund Balance</b>	<b>(2,045,644)</b>	<b>213,377,020</b>		<b>208,743,652</b>	<b>(69,567,532)</b>	<b>156,689,407</b>		<b>158,132,616</b>	<b>76,003,858</b>	<b>233,565,064</b>	

As of July 31, 2019

**General Fund (1) Balance Sheet**

Assets				
	Cash	98,668,139	Liabilities	
	Investments	118,449,588	Due To Other Funds	(139,168,272)
	Accounts Receivable	317,944	Accounts Payable	(2,672,530)
	Due From Other Funds	70,654,134	Accrued Expenditures	<u>(5,940,495)</u>
	Prepaid Expenses	2,423,932		
	Inventory	<u>2,888,435</u>	<b>Total Liabilities</b>	(147,781,296)
<b>Total Assets</b>		<u><u>293,402,172</u></u>	Fund Balance	
			Beginning Balance	(139,012,427)
			Revenues	(20,230,192)
			Expenditures	<u>13,621,743</u>
			<b>Total Fund Balance</b>	<u>(145,620,876)</u>
			<b>Total Liabilities and Fund Balance</b>	<u><u>(293,402,172)</u></u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>General Fund Revenues</b>											
1111 Real Estate Taxes	459,176,000	-	0.0%	442,127,249	434,318,000	-	0.0%	419,678,233	415,363,000	-	0.0%
1115 Delinquent Property Taxes	5,200,000	-	0.0%	5,228,894	5,000,000	-	0.0%	4,883,414	5,000,000	-	0.0%
1117 Motor Vehicle Taxes	32,122,000	-	0.0%	30,034,314	31,373,000	-	0.0%	29,567,758	28,527,756	-	0.0%
1119 Franchise Taxes	13,500,000	-	0.0%	12,681,043	12,460,000	-	0.0%	11,484,939	10,012,000	-	0.0%
1131 Occupational License Taxes	174,042,000	-	0.0%	165,754,818	170,029,000	-	0.0%	162,374,610	161,000,000	-	0.0%
1191 Omitted Property Taxes	6,300,000	-	0.0%	7,040,147	5,100,000	-	0.0%	6,008,970	4,737,000	-	0.0%
1280 Revenue in Lieu of Taxes	1,690,000	-	0.0%	1,687,152	1,922,000	-	0.0%	1,713,752	1,922,000	-	0.0%
1300 Tuition	507,500	-	0.0%	508,252	401,000	-	0.0%	479,270	648,000	35,000	5.4%
1510 Interest Income	5,000,000	201,789	4.0%	7,371,642	1,919,000	256,739	13.4%	3,149,013	2,100,000	40,618	1.9%
1900 Other Local Revenues	4,503,000	5,887	0.1%	4,528,431	4,283,000	5,231	0.1%	5,860,813	4,181,000	14,622	0.3%
3111 State SEEK Revenues	238,756,000	20,021,009	8.4%	247,934,805	242,369,597	19,828,610	8.2%	248,012,271	254,543,000	21,196,140	8.3%
3129 KSB/KSD Transportation	15,000	-	0.0%	15,255	36,000	-	0.0%	25,840	30,000	-	0.0%
3130 National Board Certification	-	-		-	444,000	-	0.0%	-	416,000	-	0.0%
3800 State Utility Taxes	1,796,000	289	0.0%	1,796,325	1,748,000	-	0.0%	1,895,654	1,748,000	-	0.0%
3900 On-Behalf Payments	298,211,921	-	0.0%	303,728,266	298,211,921	-	0.0%	298,310,873	190,927,188	-	0.0%
4100 Unrestricted Federal Revenues	10,000	-	0.0%	10,809	3,000	-	0.0%	8,185	4,700	-	0.0%
5220 Indirect Cost Transfers	6,049,463	1,218	0.0%	5,888,749	6,054,776	49,756	0.8%	6,428,432	5,775,965	-	0.0%
<b>Total Revenues</b>	<b>1,246,878,884</b>	<b>20,230,192</b>	<b>1.6%</b>	<b>1,236,336,151</b>	<b>1,215,672,294</b>	<b>20,140,336</b>	<b>1.7%</b>	<b>1,199,882,027</b>	<b>1,086,935,609</b>	<b>21,286,380</b>	<b>2.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	139,012,427	139,012,427		141,547,484	141,547,484	141,547,484		153,608,044	132,975,573	132,975,573	

		2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year				
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
General Fund Expenditures													
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)													
0100	Salaries	456,567,611	1,011,232	0.2%	446,780,127	459,632,115	798,133	0.2%	426,785,808	435,960,851	528,823	0.1%	
0200	Employee Benefits	239,039,228	78,130	0.0%	235,906,191	237,487,382	74,511	0.0%	229,680,379	150,287,561	52,474	0.0%	
0300	Professional/Technical Services	517,792	23,396	4.5%	323,474	642,532	7,716	1.2%	313,941	375,978	14,328	3.8%	
0400	Property Services	779,861	9,933	1.3%	312,687	1,074,525	13,056	1.2%	297,451	335,023	16,164	4.8%	
0500	Other Purchased Services	1,033,468	4,457	0.4%	712,570	972,941	41,127	4.2%	578,196	1,051,118	2,314	0.2%	
0600	Supplies	9,792,432	203,509	2.1%	8,210,820	18,561,328	214,180	1.2%	7,721,170	9,176,812	167,392	1.8%	
0700	Property	4,562,970	122,284	2.7%	4,433,008	4,219,842	45,615	1.1%	4,268,539	2,478,406	127,895	5.2%	
0800	Miscellaneous	4,582,984	88,521	1.9%	433,198	8,384,159	129,415	1.5%	506,361	5,441,044	290,412	5.3%	
1100	Instruction	716,876,346	1,541,461	0.2%	697,112,075	730,974,824	1,323,753	0.2%	670,151,845	605,106,793	1,199,802	0.2%	
Student Support (Attendance, Guidance, Health)													
0100	Salaries	45,106,538	125,099	0.3%	40,333,512	42,047,126	126,737	0.3%	38,882,364	38,140,183	108,338	0.3%	
0200	Employee Benefits	21,337,706	16,854	0.1%	21,531,867	21,387,923	15,400	0.1%	21,088,434	15,014,075	12,736	0.1%	
0300	Professional/Technical Services	1,745,867	128,718	7.4%	1,725,346	1,825,665	350	0.0%	1,604,575	1,616,194	-	0.0%	
0400	Property Services	1,311,974	1,342	0.1%	60,029	74,356	150	0.2%	51,488	14,235	240	1.7%	
0500	Other Purchased Services	179,380	3,904	2.2%	144,084	166,472	1,184	0.7%	122,309	155,483	2,508	1.6%	
0600	Supplies	448,051	5,735	1.3%	292,596	418,691	6,970	1.7%	251,141	258,424	4,492	1.7%	
0700	Property	1,401,122	1,964	0.1%	77,734	52,049	10,336	19.9%	47,503	38,116	-	0.0%	
0800	Miscellaneous	217,447	(1,848)	-0.8%	25,485	35,221	(1,394)	-4.0%	25,829	971,790	(3,200)	-0.3%	
2100	Student Support	71,748,085	281,769	0.4%	64,190,653	66,007,503	159,733	0.2%	62,073,643	56,208,500	125,114	0.2%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)													
0100	Salaries	72,822,623	621,023	0.9%	62,013,738	67,097,298	679,819	1.0%	68,731,931	69,488,584	603,356	0.9%	
0200	Employee Benefits	36,467,946	94,834	0.3%	32,392,047	36,782,712	104,725	0.3%	36,464,088	24,531,464	94,993	0.4%	
0300	Professional/Technical Services	3,497,032	75,211	2.2%	2,961,722	3,647,762	22,453	0.6%	1,557,934	2,774,416	7,316	0.3%	
0400	Property Services	178,635	-	0.0%	247,553	144,462	43,715	30.3%	31,199	118,515	44,000	37.1%	
0500	Other Purchased Services	582,524	6,611	1.1%	648,760	580,048	7,931	1.4%	484,914	419,677	8,051	1.9%	
0600	Supplies	2,948,884	108,691	3.7%	3,119,347	4,442,324	143,314	3.2%	2,790,986	2,406,181	198,882	8.3%	
0700	Property	4,279,875	154,054	3.6%	2,585,228	2,621,347	70,796	2.7%	2,442,970	2,164,805	29,093	1.3%	
0800	Miscellaneous	199,353	40,389	20.3%	131,736	142,915	532	0.4%	94,573	1,270,315	1,706	0.1%	
2200	Instructional Staff Support	120,976,871	1,100,813	0.9%	104,100,131	115,458,868	1,073,285	0.9%	112,598,595	103,173,957	987,397	1.0%	

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		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	4,112,218	163,802	4.0%	3,560,926	3,849,754	103,886	2.7%	2,563,463	2,785,401	251,771	9.0%
0200	Employee Benefits	1,301,236	18,579	1.4%	1,794,556	1,335,621	12,944	1.0%	1,219,998	914,796	16,251	1.8%
0300	Professional/Technical Services	1,134,025	26,346	2.3%	894,445	872,644	59,626	6.8%	1,557,146	1,493,067	86,090	5.8%
0400	Property Services	8,600	-	0.0%	22,833	1,100	200	18.2%	7,747	-	-	
0500	Other Purchased Services	248,833	262	0.1%	141,959	234,846	18,233	7.8%	106,329	252,820	6,440	2.5%
0600	Supplies	297,483	(4,220)	-1.4%	103,047	88,809	10,421	11.7%	80,661	108,962	931	0.9%
0700	Property	20,444	471	2.3%	12,553	19,306	335	1.7%	71,325	206,641	4,534	2.2%
0800	Miscellaneous	465,474	42,478	9.1%	85,810	424,728	-	0.0%	83,684	81,910	77,694	94.9%
<b>2300</b>	<b>District Administration</b>	<b>7,588,313</b>	<b>247,719</b>	<b>3.3%</b>	<b>6,616,129</b>	<b>6,826,808</b>	<b>205,645</b>	<b>3.0%</b>	<b>5,690,353</b>	<b>5,843,597</b>	<b>443,711</b>	<b>7.6%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	71,864,959	464,904	0.6%	72,091,025	71,128,615	524,777	0.7%	61,518,146	60,096,150	531,560	0.9%
0200	Employee Benefits	32,329,953	51,274	0.2%	36,348,691	24,622,873	50,520	0.2%	30,800,851	22,277,438	53,015	0.2%
0300	Professional/Technical Services	319,841	5,200	1.6%	329,445	287,464	3,365	1.2%	242,907	179,085	1,875	1.0%
0400	Property Services	314,799	19,390	6.2%	292,896	293,403	(9,374)	-3.2%	421,292	260,395	6,063	2.3%
0500	Other Purchased Services	748,325	5,832	0.8%	910,218	693,101	37,887	5.5%	788,483	699,374	26,090	3.7%
0600	Supplies	4,394,066	141,861	3.2%	2,461,823	4,225,249	106,839	2.5%	2,572,586	3,906,357	122,265	3.1%
0700	Property	1,041,190	8,673	0.8%	1,821,186	1,443,940	50,091	3.5%	1,674,830	791,182	51,273	6.5%
0800	Miscellaneous	51,883	1,901	3.7%	80,702	61,597	22,568	36.6%	80,944	63,310	3,765	5.9%
<b>2400</b>	<b>School Administration</b>	<b>111,065,015</b>	<b>699,035</b>	<b>0.6%</b>	<b>114,335,986</b>	<b>102,756,242</b>	<b>786,673</b>	<b>0.8%</b>	<b>98,100,039</b>	<b>88,273,291</b>	<b>795,906</b>	<b>0.9%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	22,400,047	829,169	3.7%	21,237,652	21,281,227	797,154	3.7%	21,257,440	20,878,163	804,631	3.9%
0200	Employee Benefits	12,644,085	190,869	1.5%	13,296,313	9,933,212	476,737	4.8%	13,916,522	9,292,654	346,178	3.7%
0300	Professional/Technical Services	1,917,560	132,312	6.9%	1,288,281	1,933,969	4,885	0.3%	1,240,339	2,282,584	(7,792)	-0.3%
0400	Property Services	401,721	(5,747)	-1.4%	75,230	458,279	(86,329)	-18.8%	382,589	476,535	18,805	3.9%
0500	Other Purchased Services	4,780,822	186,181	3.9%	2,486,920	4,542,021	2,593,315	57.1%	5,705,527	5,930,391	1,861,846	31.4%
0600	Supplies	3,959,872	1,989,938	50.3%	1,562,171	2,241,949	869,234	38.8%	2,301,716	2,064,376	797,067	38.6%
0700	Property	2,339,803	24,457	1.0%	2,203,359	3,339,636	490,985	14.7%	3,562,251	3,610,086	586,318	16.2%
0800	Miscellaneous	447,743	165,011	36.9%	171,645	409,165	4,284	1.0%	284,006	403,490	211	0.1%
<b>2500</b>	<b>Business Support</b>	<b>48,891,653</b>	<b>3,512,190</b>	<b>7.2%</b>	<b>42,321,571</b>	<b>44,139,458</b>	<b>5,150,265</b>	<b>11.7%</b>	<b>48,650,390</b>	<b>44,938,279</b>	<b>4,407,264</b>	<b>9.8%</b>



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		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	52,872,399	1,764,007	3.3%	48,923,100	52,840,828	1,750,855	3.3%	49,182,148	50,973,824	1,723,751	3.4%
0200	Employee Benefits	25,283,976	627,620	2.5%	22,901,693	24,602,975	578,512	2.4%	22,399,966	22,256,197	543,232	2.4%
0300	Professional/Technical Services	1,141,370	18,466	1.6%	1,423,376	1,483,474	7,164	0.5%	1,399,641	1,508,615	142,898	9.5%
0400	Property Services	21,282,964	655,933	3.1%	16,422,344	22,963,184	1,804,591	7.9%	15,721,753	17,021,429	1,056,067	6.2%
0500	Other Purchased Services	2,894,812	107,438	3.7%	696,100	2,111,285	124,323	5.9%	2,011,917	2,358,625	89,374	3.8%
0600	Supplies	25,206,322	1,398,736	5.5%	22,526,333	25,647,056	857,167	3.3%	24,315,124	26,911,817	1,094,742	4.1%
0700	Property	3,120,994	124,437	4.0%	2,420,670	3,148,331	77,583	2.5%	2,490,420	2,231,127	141,122	6.3%
0800	Miscellaneous	1,170,396	124	0.0%	107,652	321,362	6,465	2.0%	121,253	1,635,738	2,626	0.2%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>132,973,232</b>	<b>4,696,760</b>	<b>3.5%</b>	<b>115,421,268</b>	<b>133,118,495</b>	<b>5,206,660</b>	<b>3.9%</b>	<b>117,642,222</b>	<b>124,897,372</b>	<b>4,793,812</b>	<b>3.8%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	43,961,251	457,073	1.0%	47,499,799	45,223,395	380,375	0.8%	45,358,888	41,925,530	437,910	1.0%
0200	Employee Benefits	18,988,441	175,153	0.9%	22,652,271	18,671,928	133,340	0.7%	20,966,152	17,556,590	160,997	0.9%
0300	Professional/Technical Services	137,055	(2,233)	-1.6%	(1,240,435)	122,637	8,437	6.9%	(864,175)	121,952	(580)	-0.5%
0400	Property Services	85,555	2,315	2.7%	32,432	48,311	2,205	4.6%	25,951	46,827	2,100	4.5%
0500	Other Purchased Services	3,269,028	144,421	4.4%	3,635,238	2,739,216	1,407,181	51.4%	3,001,722	3,113,898	181,043	5.8%
0600	Supplies	8,705,418	148,317	1.7%	9,472,895	9,083,115	310,090	3.4%	8,481,400	9,041,746	122,969	1.4%
0700	Property	10,627,698	482,682	4.5%	3,352,441	8,266,228	587,960	7.1%	10,814,113	11,511,989	8,551	0.1%
0800	Miscellaneous	280,249	448	0.2%	53,296	267,499	2,556	1.0%	59,390	227,100	-	0.0%
<b>2700</b>	<b>Transportation</b>	<b>86,054,694</b>	<b>1,408,175</b>	<b>1.6%</b>	<b>85,457,937</b>	<b>84,422,329</b>	<b>2,832,144</b>	<b>3.4%</b>	<b>87,843,441</b>	<b>83,545,632</b>	<b>912,990</b>	<b>1.1%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	336	-	0.0%	44,772	32,817	-	0.0%	33,832	32,423	-	0.0%
0200	Employee Benefits	-	-		2,254	-	-		1,813	1,564	-	0.0%
<b>2900</b>	<b>Other Instruction Support</b>	<b>336</b>	<b>-</b>	<b>0.0%</b>	<b>47,026</b>	<b>32,817</b>	<b>-</b>	<b>0.0%</b>	<b>35,645</b>	<b>33,987</b>	<b>-</b>	<b>0.0%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,133	-	0.0%	-	-	-		-	-	-	
0200	Employee Benefits	-	-		-	-	-		-	-	-	
0800	Miscellaneous	17,000	-		22,116	17,000	-		16,060	12,000	-	0.0%
<b>3100</b>	<b>Food Service</b>	<b>87,133</b>	<b>-</b>	<b>0.0%</b>	<b>22,116</b>	<b>17,000</b>	<b>-</b>	<b>0.0%</b>	<b>16,060</b>	<b>12,000</b>	<b>-</b>	<b>0.0%</b>

		2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,174,176	61,559	2.8%	1,865,304	1,896,170	63,678	3.4%	1,936,833	2,062,283	59,010	2.9%
0200	Employee Benefits	1,057,824	7,884	0.7%	1,020,735	721,740	7,445	1.0%	1,042,476	694,659	7,931	1.1%
0300	Professional/Technical Services	1,315	-	0.0%	4,709	2,135	135	6.3%	235	8,350	-	0.0%
0400	Property Services	1,440	-	0.0%	-	-	-		1,314	-	-	
0500	Other Purchased Services	7,586	676	8.9%	10,658	7,544	-	0.0%	14,560	17,292	6	0.0%
0600	Supplies	12,108	2,906	24.0%	20,164	16,729	1,659	9.9%	15,552	17,118	98	0.6%
0700	Property	2,385	-	0.0%	21,160	5,378	248	4.6%	13,428	8,074	1,425	17.6%
0800	Miscellaneous	19,611	(533)	-2.7%	8,361	8,067	585	7.3%	3,499	30,566	-	0.0%
<b>3300</b>	<b>Community Services</b>	<b>3,276,446</b>	<b>72,492</b>	<b>2.2%</b>	<b>2,951,091</b>	<b>2,657,763</b>	<b>73,750</b>	<b>2.8%</b>	<b>3,027,897</b>	<b>2,838,342</b>	<b>68,470</b>	<b>2.4%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	701,809	35,702	5.1%	694,351	740,982	28,998	3.9%	717,019	721,836	28,368	3.9%
0200	Employee Benefits	342,251	5,965	1.7%	333,719	300,872	4,986	1.7%	346,746	264,430	4,731	1.8%
0300	Professional/Technical Services	326,544	18,720	5.7%	100,915	2,500	-	0.0%	1,429	4,900	-	0.0%
0400	Property Services	1,182	43	3.6%	618	1,000	-	0.0%	-	1,000	-	0.0%
0500	Other Purchased Services	13,300	810	6.1%	11,988	13,300	-	0.0%	8,582	18,200	186	1.0%
0600	Supplies	23,369	56	0.2%	12,198	24,961	-	0.0%	14,176	24,025	1,625	6.8%
0700	Property	13,989	33	0.2%	1,310	11,891	-	0.0%	23,874	25,226	251	1.0%
0800	Miscellaneous	21,500	-	0.0%	1,295	1,500	-	0.0%	1,335	2,700	900	33.3%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,443,944</b>	<b>61,330</b>	<b>4.2%</b>	<b>1,156,394</b>	<b>1,097,006</b>	<b>33,984</b>	<b>3.1%</b>	<b>1,113,161</b>	<b>1,062,317</b>	<b>36,061</b>	<b>3.4%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>2,005,000</b>	<b>-</b>	<b>0.0%</b>	<b>5,138,831</b>	<b>1,921,469</b>	<b>-</b>	<b>0.0%</b>	<b>4,999,296</b>	<b>2,000,687</b>	<b>-</b>	<b>0.0%</b>
<b>5300</b>	<b>Contingency</b>	<b>110,256,301</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>120,712,510</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>118,090,659</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,413,243,368</b>	<b>13,621,743</b>	<b>1.0%</b>	<b>1,238,871,208</b>	<b>1,410,143,092</b>	<b>16,845,892</b>	<b>1.2%</b>	<b>1,211,942,587</b>	<b>1,236,025,413</b>	<b>13,770,527</b>	<b>1.1%</b>
<b>Ending Fund Balance</b>		<b>(27,352,057)</b>	<b>145,620,876</b>		<b>139,012,427</b>	<b>(52,923,314)</b>	<b>144,841,928</b>		<b>141,547,484</b>	<b>(16,114,231)</b>	<b>140,491,426</b>	

As of July 31, 2019

**Special Revenue Fund (2) Balance Sheet**

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	23,769,625		(529,793)
	<u>1,098,538</u>		<u>(15,637,415)</u>
<b>Total Assets</b>	<b><u>24,868,163</u></b>	<b>Total Liabilities</b>	<b>(16,167,207)</b>
		Fund Balance	
			Beginning Balance
			Revenues
			Expenditures
			(9,981,693)
			(234,495)
			<u>1,515,232</u>
		<b>Total Fund Balance</b>	<b><u>(8,700,956)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(24,868,163)</u></b>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.



	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	-	3,442		30,934	-	1,669		10,356	-	-	
1700 Student Fees	15,023	-	0.0%	24,481	24,001	-	0.0%	-	30,977	-	0.0%
1900 Local Grants and Contributions	4,978,864	91,721	1.8%	4,216,634	6,891,430	22,449	0.3%	12,003,218	1,996,809	140,603	7.0%
3200 State Grants	33,752,715	-	0.0%	31,675,824	29,204,903	55	0.0%	33,886,228	37,414,560	172,621	0.5%
4300 Direct Federal Grants	811,788	-	0.0%	2,231,614	745,948	-	0.0%	18,357,531	16,255,371	-	0.0%
4500 Federal Grants Through State	80,703,332	3	0.0%	74,290,824	72,952,710	1	0.0%	70,330,081	74,431,370	-	0.0%
4700 Federal Grants Thru Intermediary	-	-		731,650	455,386	-	0.0%	907,069	665,348	40	0.0%
4810 Medicaid Reimbursement	2,880,155	139,330	4.8%	1,961,865	2,018,600	378,827	18.8%	1,583,110	5,155,059	-	0.0%
5210 Operating Transfers In	1,820,000	-	0.0%	2,070,995	1,826,469	-	0.0%	1,950,269	1,905,687	-	0.0%
<b>Total Revenues</b>	<b>124,961,877</b>	<b>234,495</b>	<b>0.2%</b>	<b>117,234,821</b>	<b>114,119,447</b>	<b>403,001</b>	<b>0.4%</b>	<b>139,027,862</b>	<b>137,855,181</b>	<b>313,264</b>	<b>0.2%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	9,981,693	9,981,693	100.0%	10,215,664	10,215,664	10,215,664	100.0%	12,971,802	14,710,507	14,710,507	100.0%
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	73,808,760	439,644	0.6%	62,915,269	63,576,896	502,023	0.8%	81,801,181	82,004,968	1,279,264	1.6%
2100 Student Support	3,872,016	13,913	0.4%	3,824,302	2,639,298	2,402	0.1%	3,949,486	3,855,796	40,625	1.1%
2200 Instructional Staff Support	32,300,043	871,823	2.7%	36,293,484	33,304,294	872,864	2.6%	42,625,636	34,290,833	568,475	1.7%
2300 District Administration	77,231	1,279	1.7%	162,874	165,529	2,259	1.4%	191,290	73,626	5,858	8.0%
2400 School Administration	585,727	9,246	1.6%	584,676	877,137	9,503	1.1%	462,830	233,960	11,235	4.8%
2500 Business Support	340,000	10,719	3.2%	637,987	647,060	18,038	2.8%	1,180,057	1,676,080	43,410	2.6%
2600 Plant Operations & Maintenance	211,175	-	0.0%	1,009,876	790,325	621	0.1%	324,114	82,905	7,825	9.4%
2700 Transportation	581,686	7,968	1.4%	1,827,130	814,210	2,800	0.3%	1,469,636	3,217,778	2,250	0.1%
3300 Community Services	10,906,848	159,420	1.5%	8,129,403	9,057,013	134,230	1.5%	7,153,686	10,109,643	137,726	0.0%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,298,476	1,218	0.1%	2,083,791	2,058,160	18,061	0.9%	2,626,084	2,357,676	-	0.0%
<b>Total Expenditures</b>	<b>124,981,962</b>	<b>1,515,232</b>	<b>1.2%</b>	<b>117,468,792</b>	<b>113,929,922</b>	<b>1,560,359</b>	<b>1.4%</b>	<b>141,784,000</b>	<b>138,111,817</b>	<b>2,234,119</b>	<b>1.6%</b>
<b>Ending Fund Balance</b>	<b>9,961,608</b>	<b>8,700,956</b>		<b>9,981,693</b>	<b>10,405,189</b>	<b>9,058,306</b>		<b>10,215,664</b>	<b>14,453,871</b>	<b>12,789,652</b>	

As of July 31, 2019

**District Activity Funds (22) Balance Sheet**

Assets			Liabilities		
	Due From Other Funds	3,525,581		Due to Other Bunds	(27,973)
	Accounts Receivable	<u>16,030</u>		Accounts Payable	<u>(86,903)</u>
<b>Total Assets</b>		<u><u>3,541,611</u></u>	<b>Total Liabilities</b>		<u><u>(114,875)</u></u>
			Fund Balance		
				Beginning Balance	(3,388,532)
				Revenues	(56,242)
				Expenditures	<u>18,038</u>
			<b>Total Fund Balance</b>		<u>(3,426,736)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(3,541,611)</u></u>

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts. Fund was new in 2014-15.

**Capital Outlay Fund (310) Balance Sheet**

Assets			Fund Balance		
	Due From Other Funds	<u>2,888,170</u>		Beginning Balance	-
<b>Total Assets</b>		<u><u>2,888,170</u></u>		Revenues	(4,314,795)
				Expenditures	<u>1,426,625</u>
			<b>Total Fund Balance</b>		<u>(2,888,170)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(2,888,170)</u></u>

Capital Outlay holds state revenues for facilities renovations and construction. We receive \$100 times our average daily attendance split into two payments.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	1,260,125	54,757	4.3%	3,941,998	69,409	155,944	224.7%	3,639,006	375,585	300,430	80.0%
1900 Local Grants and Contributions	82,046	1,485	1.8%	410,199	650	3,055	470.0%	272,353	15,447	3,000	19.4%
<b>Total Revenues</b>	<b>1,342,171</b>	<b>56,242</b>	<b>4.2%</b>	<b>4,352,197</b>	<b>70,059</b>	<b>158,999</b>	227.0%	<b>3,911,359</b>	<b>391,032</b>	<b>303,430</b>	77.6%
<b>Non-Operating Funds</b>											
Beginning Balance	3,388,532	3,388,532	100.0%	2,582,689	2,582,689	2,582,689	100.0%	1,340,179	940,174	940,174	100.0%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	1,921,057	18,101	0.9%	3,479,449	2,725,898	(67,800)	-2.5%	2,588,886	1,701,799	78,543	4.6%
2600 Plant Operations & Maintenance	108,280	(63)	-0.1%	66,905	150,509	-	0.0%	79,963	78,680	3,999	5.1%
<b>Total Expenditures</b>	<b>2,029,337</b>	<b>18,038</b>	<b>0.9%</b>	<b>3,546,354</b>	<b>2,876,407</b>	<b>(67,800)</b>	-2.4%	<b>2,668,849</b>	<b>1,780,479</b>	<b>82,542</b>	4.6%
<b>Ending Fund Balance</b>	<b>2,701,366</b>	<b>3,426,736</b>		<b>3,388,532</b>	<b>(223,659)</b>	<b>2,809,488</b>	-1256.1%	<b>2,582,689</b>	<b>(1,389,447)</b>	<b>220,888</b>	-15.9%
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
3200 State Revenues	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%
<b>Total Revenues</b>	<b>8,630,000</b>	<b>4,314,795</b>	<b>50.0%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>4,355,000</b>	<b>49.9%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	8,630,000	1,426,625	16.5%	8,629,589	8,642,470	852,364	9.9%	8,697,469	8,727,000	144,257	1.7%
<b>Total Expenditures</b>	<b>8,630,000</b>	<b>1,426,625</b>	<b>16.5%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>852,364</b>	<b>9.9%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>144,257</b>	<b>1.7%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>2,888,170</b>		<b>-</b>	<b>-</b>	<b>3,468,871</b>		<b>-</b>	<b>-</b>	<b>4,210,743</b>	

As of July 31, 2019

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	<u>4,180,416</u>	Beginning Balance	(4,180,416)
		Revenues	-
<b>Total Assets</b>	<u><u>4,180,416</u></u>	Expenditures	<u>-</u>
		<b>Total Fund Balance</b>	<u>(4,180,416)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(4,180,416)</u></u>

Building Fund holds a portion of our local real estate taxes, as required by the SEEK formula. These funds are used for facilities renovations and construction.

**Construction Fund (360) Balance Sheet**

Assets		Liabilities	
Cash	48,924,625	Due To Other Funds	(21,815,281)
Due From Other Funds	<u>72,601,506</u>	Accounts Payable	<u>(3,408,422)</u>
<b>Total Assets</b>	<u><u>121,526,131</u></u>	<b>Total Liabilities</b>	(25,223,703)
		Fund Balance	
		Beginning Balance	(99,485,883)
		Revenues	(39,722)
		Expenditures	<u>3,223,177</u>
		<b>Total Fund Balance</b>	<u>(96,302,428)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(121,526,131)</u></u>

Construction Fund is used to account for multi-year renovation and construction projects, generally funded by General Fund, Building Fund, or bond sales.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
1111 Real Estate Taxes	40,500,000	-	0.0%	37,943,111	39,318,221	-	0.0%	37,233,164	34,300,000	-	0.0%
1900 Local Contributions	204,000	-	0.0%	102,097	200,000	-	0.0%	203,753	200,000	2,420	1.2%
3200 State Revenues	-	-		-	-	-		-	180,000	-	0.0%
<b>Total Revenues</b>	<b>40,704,000</b>	<b>-</b>	<b>0.0%</b>	<b>38,045,208</b>	<b>39,518,221</b>	<b>-</b>	<b>0.0%</b>	<b>37,436,917</b>	<b>34,680,000</b>	<b>2,420</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	4,180,416	4,180,416	100.0%	9,459,699	9,459,699	9,459,699	100.0%	1,092,048	7,338,517	7,338,517	100.0%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	40,704,000	-	0.0%	43,324,491	39,518,221	-	0.0%	29,069,266	34,680,000	-	0.0%
<b>Total Expenditures</b>	<b>40,704,000</b>	<b>-</b>	<b>0.0%</b>	<b>43,324,491</b>	<b>39,518,221</b>	<b>-</b>	<b>0.0%</b>	<b>29,069,266</b>	<b>34,680,000</b>	<b>-</b>	<b>0.0%</b>
Ending Fund Balance	4,180,416	4,180,416		4,180,416	9,459,699	9,459,699		9,459,699	7,338,517	7,340,937	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	39,722		71,337	-	160,612		124,902	-	9,179	
1900 Local Contributions	-	-		-	-	-		45,497	-	-	
5100 Bond Proceeds	34,000,000	-	0.0%	90,362,974	75,000,000	-	0.0%	-	93,249,504	-	0.0%
5210 Operating Transfers In	-	-		16,609,998	-	-		4,556,264	-	-	
<b>Total Revenues</b>	<b>34,000,000</b>	<b>39,722</b>	<b>0.1%</b>	<b>107,044,309</b>	<b>75,000,000</b>	<b>160,612</b>	<b>0.2%</b>	<b>4,726,663</b>	<b>93,249,504</b>	<b>9,179</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	99,485,883	99,485,883		46,860,175	46,860,175	46,860,175		97,840,554	92,548,558	92,548,558	
<b>Construction Fund Expenditures</b>											
4600 Construction	34,000,000	280,806	0.8%	51,149,420	75,000,000	4,150,000	5.5%	51,639,838	84,826,843	(2,729,978)	-3.2%
5100 Debt Service	-	-		497,067	-	-		-	-	-	
5200 Operating Transfers Out	-	2,942,371		2,772,114	-	2,772,114		4,067,204	-	3,049,532	
<b>Total Expenditures</b>	<b>34,000,000</b>	<b>3,223,177</b>	<b>9.5%</b>	<b>54,418,601</b>	<b>75,000,000</b>	<b>6,922,114</b>	<b>9.2%</b>	<b>55,707,042</b>	<b>84,826,843</b>	<b>319,554</b>	<b>0.4%</b>
Ending Fund Balance	99,485,883	96,302,428		99,485,883	46,860,175	40,098,673		46,860,175	100,971,219	92,238,183	

As of July 31, 2019

**Debt Service Fund (400) Balance Sheet**

Fund Balance	
Beginning Balance	-
Revenues	(6,555,628)
Expenditures	6,555,628
	<hr/>
<b>Total Fund Balance</b>	<hr/> -
<b>Total Liabilities and Fund Balance</b>	<hr/> - <hr/>

Debt Service Fund pays the interest and principal on our bonds, generally funded by Capital Outlay or Building Fund.

**Food Service Enterprise Fund (51) Balance Sheet**

Assets		Liabilities	
Cash	5,192,259	Due To Other Funds	(2,652,223)
Accounts Receivable	45,359	Accounts Payable	-
Inventory	7,811,243	Bonds Payable	(389,523)
Equipment, Net of Depreciation	19,426,763	Unfunded Pension Liability	(91,013,584)
Deferred Outflows - Pension Contributions	17,531,607	Deferred Inflows - Pension Investments	(5,759,514)
	<hr/>		<hr/>
<b>Total Assets</b>	<hr/> 50,007,230 <hr/>	<b>Total Liabilities</b>	(99,814,843)
		Fund Balance	
		Beginning Balance	49,341,548
		Revenues	8,332
		Expenditures	457,733
			<hr/>
		<b>Total Fund Balance</b>	<hr/> 49,807,613 <hr/>
		<b>Total Liabilities and Fund Balance</b>	<hr/> (50,007,230) <hr/>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.



	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,186,745	23.0%	9,449,764	7,900,000	2,183,120	27.6%
4300 Federal Direct Reimbursements	2,620,000	-	0.0%	2,621,897	2,600,000	-	0.0%	2,607,925	1,063,714	-	0.0%
5210 Operating Transfers In	49,334,000	4,368,996	8.9%	38,116,196	48,160,691	3,624,478	7.5%	34,659,363	43,407,000	3,193,789	7.4%
<b>Total Revenues</b>	<b>63,854,000</b>	<b>6,555,628</b>	<b>10.3%</b>	<b>51,720,378</b>	<b>60,260,691</b>	<b>5,811,223</b>	<b>9.6%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>5,376,909</b>	<b>10.3%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	63,854,000	6,555,628	10.3%	51,720,378	60,260,691	5,811,223	9.6%	46,717,052	52,370,714	5,376,909	10.3%
<b>Total Expenditures</b>	<b>63,854,000</b>	<b>6,555,628</b>	<b>10.3%</b>	<b>51,720,378</b>	<b>60,260,691</b>	<b>5,811,223</b>	<b>9.6%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>5,376,909</b>	<b>10.3%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	120,000	-	0.0%	170,812	100,000	12,150	12.2%	101,428	-	11,219	
1600 Food Sales	4,600,000	(234)	0.0%	3,023,797	4,500,000	78,202	1.7%	3,004,729	-	40,143	
1900 Local Contributions	-	(9,555)		(13,663)	35,000	(9,495)	-27.1%	5,855	-	(5,814)	
3200 State Grants	-	-		499,313	530,000	-	0.0%	514,501	-	-	
3900 On-Behalf Payments	-	-		4,357,325	-	-		4,550,566	-	-	
4500 Federal Grants Through State	65,708,410	1,457	0.0%	54,592,235	64,267,040	-	0.0%	54,519,788	68,663,496	451,384	0.7%
4950 Donated Commodities	-	-		3,408,472	-	-		4,192,840	-	-	
5210 Operating Transfers In	-	-		2,979,945	10,000	-	0.0%	2,964,497	-	-	
<b>Total Revenues</b>	<b>70,428,410</b>	<b>(8,332)</b>	<b>0.0%</b>	<b>69,018,236</b>	<b>69,442,040</b>	<b>80,857</b>	<b>0.1%</b>	<b>69,854,204</b>	<b>68,663,496</b>	<b>496,932</b>	<b>0.7%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(49,341,548)</b>	<b>(49,341,548)</b>	<b>100.0%</b>	<b>(54,320,784)</b>	<b>(54,320,784)</b>	<b>(54,320,784)</b>	<b>100.0%</b>	<b>(47,253,545)</b>	<b>(25,759,540)</b>	<b>(25,759,540)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	108,873,695	457,733	0.4%	60,395,722	96,199,106	557,174	0.6%	73,114,095	70,877,581	406,488	0.6%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	3,840,000	-	0.0%	3,643,278	3,360,000	31,695	0.9%	3,807,348	3,360,000	-	
<b>Total Expenditures</b>	<b>112,713,695</b>	<b>457,733</b>	<b>0.4%</b>	<b>64,039,000</b>	<b>99,559,106</b>	<b>588,869</b>	<b>0.6%</b>	<b>76,921,443</b>	<b>74,237,581</b>	<b>406,488</b>	<b>0.5%</b>
<b>Ending Fund Balance</b>	<b>(91,626,834)</b>	<b>(49,807,613)</b>		<b>(49,341,548)</b>	<b>(84,437,850)</b>	<b>(54,828,796)</b>		<b>(54,320,784)</b>	<b>(31,333,625)</b>	<b>(25,669,096)</b>	

As of July 31, 2019

**Daycare Operations Enterprise Fund (52) Balance Sheet**

Assets			Liabilities		
	Due From Other Funds	590,063		Accounts Payable	(756)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
<b>Total Assets</b>		<u><u>736,716</u></u>		Deferred Inflows - Pension Investments	<u>(48,179)</u>
			<b>Total Liabilities</b>		(810,270)
			Fund Balance		
				Beginning Balance	80,479
				Revenues	(7,085)
				Expenditures	<u>160</u>
			<b>Total Fund Balance</b>		<u>73,554</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(736,716)</u></u>

Daycare Operations Fund operates daycare facilities at two schools. These services are funded by the state or by parent charges.

**Enterprise Programs Fund (53) Balance Sheet**

Liabilities			Fund Balance		
	Due To Other Funds	<u>57,864</u>		Beginning Balance	(57,864)
<b>Total Liabilities</b>		<u><u>57,864</u></u>		Revenues	-
				Expenditures	<u>-</u>
			<b>Total Fund Balance</b>		<u>(57,864)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>-</u></u>

Enterprise Programs Fund operates various smaller programs with the goal that their revenues sustain their operations. These include the Challenger Learning Center and the All-County Music Program.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	-	-		7,034	-	-		3,827	600,000	-	0.0%
3200 State Grants	384,870	7,085	1.8%	269,163	-	-		303,728	-	-	
3900 On-Behalf Payments	-	-		24,627	-	-		38,474	-	-	
<b>Total Revenues</b>	<b>384,870</b>	<b>7,085</b>	<b>1.8%</b>	<b>300,824</b>	<b>-</b>	<b>-</b>		<b>346,029</b>	<b>600,000</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(80,479)	(80,479)	100.0%	(247,191)	(247,191)	(247,191)	100.0%	(356,205)	(123,103)	(123,103)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	415,868	160	0.0%	134,112	400,669	-	0.0%	237,015	600,000	-	0.0%
<b>Total Expenditures</b>	<b>415,868</b>	<b>160</b>	<b>0.0%</b>	<b>134,112</b>	<b>400,669</b>	<b>-</b>	<b>0.0%</b>	<b>237,015</b>	<b>600,000</b>	<b>-</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>(111,477)</b>	<b>(73,554)</b>		<b>(80,479)</b>	<b>(647,860)</b>	<b>(247,191)</b>		<b>(247,191)</b>	<b>(123,103)</b>	<b>(123,103)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	-	0.0%	18,892	23,000	-	0.0%	24,224	45,818	-	0.0%
1900 Local Contributions	-	-		39,084	-	10		37,630	-	2,375	
3900 On-Behalf Payments	-	-		3,529	-	-		4,936	-	-	
5210 Operating Transfers In	95,000	-	0.0%	92,891	95,000	-	0.0%	94,449	93,175	-	0.0%
<b>Total Revenues</b>	<b>110,033</b>	<b>-</b>	<b>0.0%</b>	<b>154,396</b>	<b>118,000</b>	<b>10</b>	<b>0.0%</b>	<b>161,239</b>	<b>138,993</b>	<b>2,375</b>	<b>1.7%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	57,864	57,864	100.0%	44,782	44,782	44,782	100.0%	40,672	27,140	27,140	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	100,824	-	0.0%	105,420	107,850	-	0.0%	104,550	93,175	-	0.0%
2200 Instructional Staff Support	50,724	-	0.0%	14,980	31,942	-	0.0%	21,476	-	-	
3300 Community Services	15,033	-	0.0%	20,914	23,000	163	0.7%	31,103	45,818	-	0.0%
<b>Total Expenditures</b>	<b>166,581</b>	<b>-</b>	<b>0.0%</b>	<b>141,314</b>	<b>162,792</b>	<b>163</b>	<b>0.1%</b>	<b>157,129</b>	<b>138,993</b>	<b>-</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>1,316</b>	<b>57,864</b>		<b>57,864</b>	<b>-</b>	<b>44,629</b>		<b>44,782</b>	<b>27,140</b>	<b>29,515</b>	

As of July 31, 2019

**Adult Education Enterprise Fund (54) Balance Sheet**

Assets			Liabilities		
	Cash	327,074		Due To Other Funds	(53,520)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
<b>Total Assets</b>		<u><u>327,148</u></u>		Deferred Inflows - Pension Investments	<u>(24)</u>
			<b>Total Liabilities</b>		(53,927)
			Fund Balance		
				Beginning Balance	(274,643)
				Revenues	-
				Expenditures	<u>1,422</u>
			<b>Total Fund Balance</b>		<u>(273,221)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(327,148)</u></u>

Adult Education Fund accounts for the tuition-based Lifelong Learning program.

**Tuition Preschool Enterprise Fund (59) Balance Sheet**

Assets			Liabilities		
	Due From Other Funds	378,450		Unfunded Pension Liabilities	(1,888,771)
	Deferred Outflows - Pension Contributions	<u>363,832</u>		Deferred Inflows - Pension Investments	<u>(119,527)</u>
<b>Total Assets</b>		<u><u>742,282</u></u>	<b>Total Liabilities</b>		(2,008,298)
			Fund Balance		
				Beginning Balance	1,275,280
				Revenues	(9,264)
				Expenditures	<u>-</u>
			<b>Total Fund Balance</b>		<u>1,266,016</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(742,282)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools. - 18 -

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	-	-		5,158	-	-		2,579	-	174	
1800 Daycare Fees	377,676	-	0.0%	183,017	450,000	-	0.0%	212,071	450,000	1,136	0.3%
3900 On-Behalf Payments	-	-		31,629	-	-		31,625	-	-	
<b>Total Revenues</b>	<b>377,676</b>	<b>-</b>	<b>0.0%</b>	<b>219,804</b>	<b>450,000</b>	<b>-</b>	<b>0.0%</b>	<b>246,275</b>	<b>450,000</b>	<b>1,310</b>	<b>0.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	274,643	274,643	100.0%	231,405	231,405	231,405	100.0%	158,207	86,223	86,223	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	2,070	-	0.0%	2,211	19,821	-	0.0%	28,976	19,821	1,202	6.1%
2200 Instructional Staff Support	442,606	1,422	0.3%	169,355	425,179	2	0.0%	139,181	426,771	1,573	0.4%
5200 Operating Transfers Out	5,000	-	0.0%	5,000	5,000	-	0.0%	4,920	5,000	-	0.0%
<b>Total Expenditures</b>	<b>449,676</b>	<b>1,422</b>	<b>0.3%</b>	<b>176,566</b>	<b>450,000</b>	<b>2</b>	<b>0.0%</b>	<b>173,077</b>	<b>451,592</b>	<b>2,775</b>	<b>0.6%</b>
<b>Ending Fund Balance</b>	<b>202,643</b>	<b>273,221</b>		<b>274,643</b>	<b>231,405</b>	<b>231,403</b>		<b>231,405</b>	<b>84,631</b>	<b>84,758</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	684,944	9,264	1.4%	742,039	871,788	10,609	1.2%	889,911	837,516	29,071	3.5%
3900 On-Behalf Payments	-	-		220,531	-	-		179,135	-	-	
<b>Total Revenues</b>	<b>684,944</b>	<b>9,264</b>	<b>1.4%</b>	<b>962,570</b>	<b>871,788</b>	<b>10,609</b>	<b>1.2%</b>	<b>1,069,046</b>	<b>837,516</b>	<b>29,071</b>	<b>3.5%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(1,275,280)	(1,275,280)	100.0%	(1,214,381)	(1,214,381)	(1,214,381)	100.0%	(1,185,588)	(916,622)	(916,622)	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	765,551	-	0.0%	1,000,563	919,538	-	0.0%	1,095,591	847,816	-	0.0%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	2,250	-	0.0%	2,248	-	-	
<b>Total Expenditures</b>	<b>767,319</b>	<b>-</b>	<b>0.0%</b>	<b>1,023,469</b>	<b>921,788</b>	<b>-</b>	<b>0.0%</b>	<b>1,097,839</b>	<b>847,816</b>	<b>-</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>(1,357,655)</b>	<b>(1,266,016)</b>		<b>(1,275,280)</b>	<b>(1,264,381)</b>	<b>(1,203,772)</b>		<b>(1,214,381)</b>	<b>(926,922)</b>	<b>(887,551)</b>	

As of July 31, 2019

**Trust & Agency Fund (60 & 7000) Balance Sheet**

Assets		Liabilities	
Cash	922,411	Due To Other Funds	<u>(2,450)</u>
Investments	1,442,248		
Accounts Receivable	<u>711,328</u>	<b>Total Liabilities</b>	<u><u>(2,450)</u></u>
<b>Total Assets</b>	<u><u>3,075,986</u></u>		
		Fund Balance	
		Beginning Balance	(3,059,501)
		Revenues	(22,567)
		Expenditures	<u>8,532</u>
		<b>Total Fund Balance</b>	<u>(3,073,536)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,075,986)</u></u>

Agency Fund includes scholarship funds held at central office. The Trust Fund includes all activities of the Jefferson County Public Education Foundation.



	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Trust &amp; Agency Funds</b>											
<b>Trust &amp; Agency Revenues</b>											
1500 Interest Income	10,395	1,077	10.4%	150,365	-	637		18,922	26,368	-	0.0%
1900 Local Contributions	(1,175)	21,490	-1829.4%	996,052	132,614	-	0.0%	2,312,304	2,489,916	-	0.0%
<b>Total Revenues</b>	<b>9,220</b>	<b>22,567</b>	<b>244.8%</b>	<b>1,146,417</b>	<b>132,614</b>	<b>637</b>	<b>0.5%</b>	<b>2,331,226</b>	<b>2,516,284</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	3,059,501	3,059,501	100.0%	2,973,074	2,973,074	2,973,074	100.0%	2,784,833	1,898,980	1,898,980	100.0%
<b>Trust &amp; Agency Expenditures</b>											
3300 Trust & Agency Expenditures	1,199,575	8,532	0.7%	1,059,990	132,614	17,542	13.2%	2,142,985	2,339,630	441	0.0%
<b>Total Expenditures</b>	<b>1,199,575</b>	<b>8,532</b>	<b>0.7%</b>	<b>1,059,990</b>	<b>132,614</b>	<b>17,542</b>	<b>13.2%</b>	<b>2,142,985</b>	<b>2,339,630</b>	<b>441</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>1,869,146</b>	<b>3,073,536</b>		<b>3,059,501</b>	<b>2,973,074</b>	<b>2,956,169</b>		<b>2,973,074</b>	<b>2,075,634</b>	<b>1,898,539</b>	