

Monthly Financial Report  
Through August 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	510,274,442	-	0.0%	480,070,360	479,092,357	-	0.0%	456,911,397	449,663,000	-	0.0%
Occupational Taxes	174,043,000	9,255,909	5.3%	165,754,818	168,900,000	12,714,601	7.5%	162,374,610	161,000,000	13,357,862	8.3%
Other Taxes	59,156,507	3,853,373	6.5%	56,671,548	55,574,828	3,629,209	6.5%	53,658,833	50,198,756	3,528,536	7.0%
Local Grants	5,932,524	572,051	9.6%	5,622,885	4,686,641	180,812	3.9%	14,587,875	7,587,521	645,550	8.5%
State Sources											
SEEK Program	232,487,382	40,042,018	17.2%	247,934,805	242,117,316	39,657,220	16.4%	248,012,271	254,543,000	42,392,280	16.7%
Other State Revenues	342,888,508	10,144,444	3.0%	351,251,665	347,142,223	8,664,378	2.5%	348,439,029	237,357,141	11,249,181	4.7%
KSFCC Allocation	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,208,731	23.2%	9,449,764	7,900,000	2,227,088	28.2%
Federal Grants	155,091,700	5,644,360	3.6%	139,838,557	151,592,138	8,192,783	5.4%	152,498,344	147,484,459	4,543,169	3.1%
Interest	5,127,077	663,047	12.9%	7,781,645	3,121,555	500,892	16.0%	3,407,200	2,230,374	343,725	15.4%
Other Sources	223,589,292	7,329,077	3.3%	169,388,257	142,504,392	16,236,940	11.4%	65,068,045	61,616,191	6,160,149	10.0%
<b>Total Revenues</b>	<b>1,720,490,432</b>	<b>79,690,911</b>	<b>4.6%</b>	<b>1,635,296,825</b>	<b>1,604,231,449</b>	<b>91,985,565</b>	<b>5.7%</b>	<b>1,514,407,368</b>	<b>1,379,580,442</b>	<b>84,447,540</b>	<b>6.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	193,341,250	193,341,250	100.0%	158,135,042	158,135,042	158,135,042	100.0%	221,043,427	221,043,427	222,782,132	100.8%
<b>All Funds Expenditures</b>											
1100 Instruction	790,517,449	12,344,149	1.6%	765,412,589	800,966,130	8,476,330	1.1%	755,771,029	687,922,811	8,849,847	1.3%
2100 Student Support	76,491,062	2,234,173	2.9%	68,219,937	69,617,038	2,326,455	3.3%	66,023,129	59,388,051	2,113,634	3.6%
2200 Instructional Staff Support	161,970,623	8,106,482	5.0%	141,139,027	150,511,708	6,901,092	4.6%	155,387,136	151,173,453	6,974,814	4.6%
2300 District Administration	7,653,618	761,072	9.9%	6,819,375	6,992,337	703,646	10.1%	5,881,643	5,691,859	678,459	11.9%
2400 School Administration	113,921,173	7,396,748	6.5%	115,131,434	112,024,527	7,450,813	6.7%	98,562,869	91,777,390	6,456,021	7.0%
2500 Business Support	51,046,642	5,745,049	11.3%	45,852,951	49,404,117	7,909,899	16.0%	49,830,447	48,121,528	6,300,036	13.1%
2600 Plant Operations & Maintenance	132,890,451	14,959,084	11.3%	117,509,124	134,127,990	16,296,951	12.2%	118,046,299	125,174,935	12,866,295	10.3%
2700 Transportation	90,258,342	3,962,775	4.4%	89,260,787	85,293,263	5,961,286	7.0%	89,313,077	89,839,544	5,413,944	6.0%
2900 Other Instruction Support	-	-		47,026	35,237	(1,951)	-5.5%	35,645	31,929	-	0.0%
3100 Food Service	108,960,677	3,532,196	3.2%	66,081,732	94,369,273	2,151,049	2.3%	73,130,155	101,578,173	3,618,594	3.6%
3200 Daycare Operations	589,466	4,333	0.7%	134,215	454,467	6,762	1.5%	237,015	664,792	11,997	1.8%
3300 Community Services	16,979,762	1,298,437	7.6%	12,184,896	13,624,349	1,038,857	7.6%	12,355,671	12,319,436	577,810	4.7%
4600 Site Improvement	156,313,803	15,052,839	9.6%	54,171,064	76,149,473	17,131,937	22.5%	52,752,999	56,073,603	8,260,654	14.7%
5100 Debt Service	63,854,000	8,461,600	13.3%	52,217,445	61,374,653	7,736,091	12.6%	46,717,052	52,370,714	7,275,053	13.9%
5200 Operating Transfers Out	57,428,561	6,540,013	11.4%	65,909,015	59,160,586	15,140,514	25.6%	53,271,587	51,771,354	5,240,142	10.1%
5300 Contingency	76,927,594	-	0.0%	-	45,127,841	-	0.0%	-	108,903,595	-	0.0%
<b>Total Expenditures</b>	<b>1,905,803,223</b>	<b>90,398,950</b>	<b>4.7%</b>	<b>1,600,090,617</b>	<b>1,759,232,989</b>	<b>99,229,732</b>	<b>5.6%</b>	<b>1,577,315,753</b>	<b>1,642,803,167</b>	<b>74,637,299</b>	<b>4.5%</b>
<b>Ending Fund Balance</b>	<b>8,028,459</b>	<b>182,633,211</b>		<b>193,341,250</b>	<b>3,133,502</b>	<b>150,890,875</b>		<b>158,135,042</b>	<b>(42,179,297)</b>	<b>232,592,374</b>	

As of August 31, 2019

**General Fund (1) Balance Sheet**

Assets			Liabilities	
Cash	105,116,810		Due To Other Funds	(122,305,377)
Investments	83,449,588		Accounts Payable	(1,803,210)
Accounts Receivable	167,662		Accrued Expenditures	<u>(6,025,658)</u>
Due From Other Funds	71,782,398			
Prepaid Expenses	2,423,932		<b>Total Liabilities</b>	(130,134,245)
Inventory	<u>3,299,302</u>			
<b>Total Assets</b>	<u><u>266,239,692</u></u>		Fund Balance	
			Beginning Balance	(132,089,673)
			Revenues	(54,138,837)
			Expenditures	<u>50,123,063</u>
			<b>Total Fund Balance</b>	<u>(136,105,447)</u>
			<b>Total Liabilities and Fund Balance</b>	<u><u>(266,239,692)</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	%
General Fund Revenues												
1111	Real Estate Taxes	469,774,442	-	0.0%	442,127,249	439,774,136	-	0.0%	419,678,233	415,363,000	-	0.0%
1115	Delinquent Property Taxes	5,200,000	1,527,666	29.4%	5,228,894	4,900,000	1,439,658	29.4%	4,883,414	5,000,000	1,351,965	27.0%
1117	Motor Vehicle Taxes	31,360,593	2,325,708	7.4%	30,034,312	30,721,921	2,189,551	7.1%	29,567,758	28,527,756	2,176,571	7.6%
1119	Franchise Taxes	13,905,914	-	0.0%	12,681,043	12,230,907	-	0.0%	11,484,939	10,012,000	-	0.0%
1131	Occupational License Taxes	174,043,000	9,255,909	5.3%	165,754,818	168,900,000	12,714,601	7.5%	162,374,610	161,000,000	13,357,862	8.3%
1191	Omitted Property Taxes	7,000,000	-	0.0%	7,040,147	6,000,000	-	0.0%	6,008,970	4,737,000	-	0.0%
1280	Revenue in Lieu of Taxes	1,690,000	-	0.0%	1,687,152	1,722,000	-	0.0%	1,713,752	1,922,000	-	0.0%
1300	Tuition	507,500	-	0.0%	508,252	478,500	96,549	20.2%	479,270	648,000	45,000	6.9%
1510	Interest Income	5,000,000	499,078	10.0%	7,371,642	3,015,000	474,369	15.7%	3,149,013	2,100,000	283,619	13.5%
1900	Other Local Revenues	4,503,000	224,406	5.0%	4,528,431	4,323,300	159,965	3.7%	5,860,813	4,181,000	60,775	1.5%
3111	State SEEK Revenues	232,487,382	40,042,018	17.2%	247,934,805	242,117,316	39,657,220	16.4%	248,012,271	254,543,000	42,392,280	16.7%
3129	KSB/KSD Transportation	15,000	-	0.0%	15,255	25,000	-	0.0%	25,840	30,000	-	0.0%
3130	National Board Certification	-	-		-	-	-		-	416,000	-	0.0%
3800	State Utility Taxes	1,796,000	-	0.0%	1,796,614	1,893,000	536	0.0%	1,895,654	1,748,000	145,643	8.3%
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	8,000	1,499	18.7%	8,185	4,700	2,627	55.9%
5220	Indirect Cost Transfers	6,166,689	264,052	4.3%	6,038,990	5,412,682	50,406	0.9%	6,428,432	5,775,965	67,021	1.2%
Total Revenues		1,251,671,441	54,138,837	4.3%	1,236,486,679	1,219,733,683	56,784,354	4.7%	1,199,882,027	1,086,935,609	59,883,363	5.5%
Non-Operating Funds												
Beginning Balance		132,089,673	132,089,673		141,547,484	141,547,484	141,547,484		153,608,044	153,608,044	153,608,044	

		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	446,187,945	5,810,534	1.3%	446,018,786	459,632,115	2,780,366	0.6%	426,785,808	424,104,121	1,982,354	0.5%
0200	Employee Benefits	236,900,765	390,633	0.2%	236,463,062	237,487,382	233,016	0.1%	229,680,379	159,349,576	149,871	0.1%
0300	Professional/Technical Services	548,672	35,748	6.5%	351,228	642,532	23,089	3.6%	313,941	371,204	21,836	5.9%
0400	Property Services	791,929	42,127	5.3%	317,451	1,074,525	34,176	3.2%	297,451	335,583	19,505	5.8%
0500	Other Purchased Services	1,027,761	31,024	3.0%	723,727	972,941	79,116	8.1%	578,196	1,105,395	24,358	2.2%
0600	Supplies	19,345,106	2,718,455	14.1%	8,367,599	18,561,328	2,689,134	14.5%	7,721,170	16,382,012	2,623,670	16.0%
0700	Property	4,837,461	560,112	11.6%	4,711,455	4,219,842	527,767	12.5%	4,268,539	2,672,280	312,158	11.7%
0800	Miscellaneous	1,726,653	259,104	15.0%	467,744	8,384,159	266,338	3.2%	506,361	130,695	320,103	244.9%
1100	Instruction	711,366,292	9,847,737	1.4%	697,421,052	730,974,824	6,633,002	0.9%	670,151,845	604,450,866	5,453,855	0.9%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	47,404,443	1,861,170	3.9%	40,333,512	42,047,126	1,897,855	4.5%	38,882,364	39,166,184	1,818,159	4.6%
0200	Employee Benefits	22,088,627	168,603	0.8%	21,597,601	21,387,923	153,648	0.7%	21,088,434	14,153,005	145,242	1.0%
0300	Professional/Technical Services	1,749,337	20,211	1.2%	1,853,344	1,825,665	29,920	1.6%	1,604,575	1,630,684	7,358	0.5%
0400	Property Services	16,224	410	2.5%	61,871	74,356	4,690	6.3%	51,488	14,235	145	1.0%
0500	Other Purchased Services	168,262	14,206	8.4%	146,622	166,472	7,024	4.2%	122,309	156,273	3,282	2.1%
0600	Supplies	450,975	41,941	9.3%	295,145	418,691	37,124	8.9%	251,141	245,245	11,947	4.9%
0700	Property	64,345	11,160	17.3%	78,607	52,049	15,394	29.6%	47,503	38,116	4,706	12.3%
0800	Miscellaneous	217,447	15,399	7.1%	25,599	35,221	15,618	44.3%	25,829	32,574	12,850	39.4%
2100	Student Support	72,159,659	2,133,101	3.0%	64,392,301	66,007,503	2,161,273	3.3%	62,073,643	55,436,316	2,003,689	3.6%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	77,881,565	2,959,738	3.8%	62,013,738	67,097,298	2,766,763	4.1%	68,731,931	72,896,111	3,398,161	4.7%
0200	Employee Benefits	37,475,867	422,881	1.1%	32,514,282	36,782,712	390,311	1.1%	36,464,088	25,340,382	414,855	1.6%
0300	Professional/Technical Services	3,439,030	65,557	1.9%	3,018,301	3,647,762	166,392	4.6%	1,557,934	4,302,142	122,796	2.9%
0400	Property Services	409,323	12,268	3.0%	253,453	144,462	49,075	34.0%	31,199	125,645	939	0.7%
0500	Other Purchased Services	608,132	68,223	11.2%	663,664	580,048	109,435	18.9%	484,914	525,792	58,198	11.1%
0600	Supplies	3,587,176	880,352	24.5%	3,289,164	4,442,324	468,634	10.5%	2,790,986	2,377,049	441,647	18.6%
0700	Property	3,746,799	646,159	17.2%	2,608,559	2,621,347	200,796	7.7%	2,442,970	2,164,954	67,210	3.1%
0800	Miscellaneous	176,672	17,176	9.7%	167,785	142,915	4,426	3.1%	94,573	115,090	6,233	5.4%
2200	Instructional Staff Support	127,324,563	5,072,354	4.0%	104,528,946	115,458,868	4,155,832	3.6%	112,598,595	107,847,165	4,510,039	4.2%

		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 Administration (Superintendent, Board)</b>												
0100	Salaries	4,182,191	474,013	11.3%	3,560,926	3,849,754	330,694	8.6%	2,563,463	2,518,418	439,234	17.4%
0200	Employee Benefits	1,299,003	50,837	3.9%	1,798,854	1,335,621	36,818	2.8%	1,219,998	1,003,120	40,032	4.0%
0300	Professional/Technical Services	1,237,689	125,813	10.2%	923,979	872,644	211,743	24.3%	1,557,146	1,490,067	67,543	4.5%
0400	Property Services	8,600	-	0.0%	22,833	1,100	200	18.2%	7,747	-	-	
0500	Other Purchased Services	275,281	4,769	1.7%	146,792	234,846	23,762	10.1%	106,329	255,820	8,094	3.2%
0600	Supplies	296,131	9,652	3.3%	104,555	88,809	13,761	15.5%	80,661	102,762	14,394	14.0%
0700	Property	20,270	4,420	21.8%	12,752	19,306	1,984	10.3%	71,325	206,213	14,101	6.8%
0800	Miscellaneous	260,218	87,754	33.7%	85,810	424,728	77,942	18.4%	83,684	84,910	77,624	91.4%
<b>2300</b>	<b>District Administration</b>	<b>7,579,384</b>	<b>757,258</b>	<b>10.0%</b>	<b>6,656,501</b>	<b>6,826,808</b>	<b>696,904</b>	<b>10.2%</b>	<b>5,690,353</b>	<b>5,661,310</b>	<b>661,022</b>	<b>11.7%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	71,476,159	5,793,648	8.1%	72,091,025	71,744,720	5,852,287	8.2%	61,518,146	61,668,291	4,992,910	8.1%
0200	Employee Benefits	32,664,083	628,833	1.9%	36,442,551	31,955,382	597,607	1.9%	30,800,851	22,972,047	535,760	2.3%
0300	Professional/Technical Services	461,855	32,825	7.1%	337,867	339,333	33,339	9.8%	242,907	189,561	35,456	18.7%
0400	Property Services	378,767	48,003	12.7%	296,435	347,028	37,265	10.7%	421,292	281,794	25,588	9.1%
0500	Other Purchased Services	818,975	61,524	7.5%	916,484	758,494	97,969	12.9%	788,483	778,661	93,199	12.0%
0600	Supplies	5,806,794	585,956	10.1%	2,509,333	4,269,392	500,226	11.7%	2,572,586	4,673,110	518,304	11.1%
0700	Property	1,669,959	182,807	10.9%	1,871,004	1,657,256	255,690	15.4%	1,674,830	911,904	186,630	20.5%
0800	Miscellaneous	58,855	14,476	24.6%	82,059	78,486	33,394	42.5%	80,944	122,868	18,435	15.0%
<b>2400</b>	<b>School Administration</b>	<b>113,335,446</b>	<b>7,348,072</b>	<b>6.5%</b>	<b>114,546,758</b>	<b>111,150,091</b>	<b>7,407,777</b>	<b>6.7%</b>	<b>98,100,039</b>	<b>91,598,236</b>	<b>6,406,282</b>	<b>7.0%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	24,229,084	2,530,519	10.4%	21,237,652	23,237,641	2,397,500	10.3%	21,257,440	21,652,084	2,447,830	11.3%
0200	Employee Benefits	12,806,443	777,133	6.1%	13,343,483	12,455,858	1,096,263	8.8%	13,916,522	9,648,612	823,474	8.5%
0300	Professional/Technical Services	1,842,776	160,091	8.7%	1,353,202	1,880,669	106,479	5.7%	1,240,339	1,791,430	54,593	3.0%
0400	Property Services	330,239	18,478	5.6%	86,130	415,811	40,965	9.9%	382,589	433,727	(35,556)	-8.2%
0500	Other Purchased Services	4,642,888	843,424	18.2%	3,793,148	4,697,021	2,611,245	55.6%	5,705,527	5,869,503	2,036,156	34.7%
0600	Supplies	3,914,647	998,290	25.5%	2,143,172	2,253,270	1,061,319	47.1%	2,301,716	2,619,588	260,909	10.0%
0700	Property	2,486,643	201,981	8.1%	3,083,722	3,318,225	524,823	15.8%	3,562,251	4,064,333	572,289	14.1%
0800	Miscellaneous	448,917	166,361	37.1%	171,645	409,165	8,248	2.0%	284,006	353,490	873	0.2%
<b>2500</b>	<b>Business Support</b>	<b>50,701,637</b>	<b>5,696,277</b>	<b>11.2%</b>	<b>45,212,154</b>	<b>48,667,660</b>	<b>7,846,842</b>	<b>16.1%</b>	<b>48,650,390</b>	<b>46,432,767</b>	<b>6,160,568</b>	<b>13.3%</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>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	53,818,163	5,297,624	9.8%	48,923,100	52,840,828	5,277,801	10.0%	49,182,148	52,989,433	5,194,127	9.8%
0200	Employee Benefits	26,214,969	1,791,447	6.8%	23,426,050	24,602,975	1,654,585	6.7%	22,399,966	23,096,907	1,534,471	6.6%
0300	Professional/Technical Services	898,729	74,628	8.3%	1,436,701	1,483,474	33,636	2.3%	1,399,641	1,549,496	174,596	11.3%
0400	Property Services	21,686,182	3,556,529	16.4%	16,819,348	22,963,184	5,385,581	23.5%	15,721,753	17,040,029	1,871,174	11.0%
0500	Other Purchased Services	1,530,273	224,399	14.7%	699,463	2,111,285	252,159	11.9%	2,011,917	2,333,961	350,455	15.0%
0600	Supplies	23,197,725	3,611,215	15.6%	22,555,732	25,647,056	3,150,109	12.3%	24,315,124	25,528,419	3,423,155	13.4%
0700	Property	3,265,122	401,660	12.3%	2,461,885	3,148,331	523,439	16.6%	2,490,420	2,433,324	257,066	10.6%
0800	Miscellaneous	1,201,522	2,605	0.2%	108,292	321,362	9,198	2.9%	121,253	92,532	4,385	4.7%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>131,812,686</b>	<b>14,960,107</b>	<b>11.3%</b>	<b>116,430,571</b>	<b>133,118,495</b>	<b>16,286,508</b>	<b>12.2%</b>	<b>117,642,222</b>	<b>125,064,101</b>	<b>12,809,429</b>	<b>10.2%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	47,726,990	2,270,731	4.8%	47,499,799	45,223,395	2,084,922	4.6%	45,358,888	44,974,264	1,965,492	4.4%
0200	Employee Benefits	19,032,310	978,590	5.1%	23,442,769	18,671,928	848,613	4.5%	20,966,152	17,543,827	781,935	4.5%
0300	Professional/Technical Services	139,729	(114,059)	-81.6%	(1,234,944)	122,637	(585,497)	-477.4%	(864,175)	121,952	(88,615)	-72.7%
0400	Property Services	85,553	4,631	5.4%	32,432	48,761	5,677	11.6%	25,951	47,202	2,475	5.2%
0500	Other Purchased Services	3,269,028	190,480	5.8%	3,652,458	2,739,216	1,668,358	60.9%	3,001,722	2,713,898	706,863	26.0%
0600	Supplies	8,719,596	504,283	5.8%	9,523,459	9,086,570	669,350	7.4%	8,481,400	9,067,404	325,363	3.6%
0700	Property	10,650,558	56,661	0.5%	4,452,051	8,266,228	633,441	7.7%	10,814,113	11,511,909	1,506,394	13.1%
0800	Miscellaneous	80,250	2,970	3.7%	61,273	267,499	6,078	2.3%	59,390	227,100	4,427	1.9%
<b>2700</b>	<b>Transportation</b>	<b>89,704,013</b>	<b>3,894,286</b>	<b>4.3%</b>	<b>87,429,297</b>	<b>84,426,234</b>	<b>5,330,942</b>	<b>6.3%</b>	<b>87,843,441</b>	<b>86,207,556</b>	<b>5,204,334</b>	<b>6.0%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	-	-		44,772	33,966	-	0.0%	33,832	30,138	-	0.0%
0200	Employee Benefits	-	-		2,254	1,271	-	0.0%	1,813	1,791	-	0.0%
<b>2900</b>	<b>Other Instruction Support</b>	<b>-</b>	<b>-</b>		<b>47,026</b>	<b>35,237</b>	<b>-</b>	<b>0.0%</b>	<b>35,645</b>	<b>31,929</b>	<b>-</b>	<b>0.0%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,133	2,706	3.9%	-	-	-		-	-	-	
0200	Employee Benefits	-	946		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(44)		22,116	17,000	-		16,060	12,000	-	0.0%
<b>3100</b>	<b>Food Service</b>	<b>87,133</b>	<b>3,608</b>	<b>4.1%</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	2,482,567	227,477	9.2%	1,865,304	2,073,616	225,237	10.9%	1,936,833	2,042,796	222,072	10.9%
0200	Employee Benefits	1,095,632	20,239	1.8%	1,023,227	1,075,821	21,606	2.0%	1,042,476	743,923	21,488	2.9%
0300	Professional/Technical Services	16,815	-	0.0%	4,709	2,135	405	19.0%	235	8,350	-	0.0%
0400	Property Services	3,440	1,440	41.9%	-	-	-		1,314	1,350	-	0.0%
0500	Other Purchased Services	12,336	814	6.6%	11,375	7,384	594	8.0%	14,560	17,292	3,120	18.0%
0600	Supplies	19,908	147	0.7%	23,135	16,729	4,484	26.8%	15,552	15,468	809	5.2%
0700	Property	7,885	776	9.8%	21,160	5,420	2,953	54.5%	13,428	8,374	2,032	24.3%
0800	Miscellaneous	9,411	(1,973)	-21.0%	9,801	8,067	1,575	19.5%	3,499	30,566	-	0.0%
<b>3300</b>	<b>Community Services</b>	<b>3,647,994</b>	<b>248,920</b>	<b>6.8%</b>	<b>2,958,711</b>	<b>3,189,172</b>	<b>256,854</b>	<b>8.1%</b>	<b>3,027,897</b>	<b>2,868,119</b>	<b>249,521</b>	<b>8.7%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	898,471	106,106	11.8%	694,351	742,459	86,888	11.7%	717,019	727,025	83,814	11.5%
0200	Employee Benefits	342,251	16,776	4.9%	336,499	351,862	14,003	4.0%	346,746	270,527	13,140	4.9%
0300	Professional/Technical Services	283,701	29,745	10.5%	100,915	2,500	-	0.0%	1,429	4,900	-	0.0%
0400	Property Services	1,182	68	5.7%	618	1,000	-	0.0%	-	1,000	-	0.0%
0500	Other Purchased Services	13,300	2,056	15.5%	11,988	13,300	536	4.0%	8,582	18,200	266	1.5%
0600	Supplies	23,369	5,994	25.7%	12,198	24,961	1,124	4.5%	14,176	24,025	2,727	11.4%
0700	Property	8,179	656	8.0%	1,310	11,891	-	0.0%	23,874	25,226	12,226	48.5%
0800	Miscellaneous	21,800	(1,052)	-4.8%	2,347	1,500	-	0.0%	1,335	2,700	900	33.3%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,592,253</b>	<b>160,350</b>	<b>10.1%</b>	<b>1,160,226</b>	<b>1,149,473</b>	<b>102,551</b>	<b>8.9%</b>	<b>1,113,161</b>	<b>1,073,603</b>	<b>113,073</b>	<b>10.5%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,910,000</b>	<b>991</b>	<b>0.1%</b>	<b>5,138,831</b>	<b>1,931,469</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>76,927,594</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>45,127,841</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>108,903,595</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,388,148,655</b>	<b>50,123,063</b>	<b>3.6%</b>	<b>1,245,944,490</b>	<b>1,348,080,675</b>	<b>50,878,485</b>	<b>3.8%</b>	<b>1,211,942,587</b>	<b>1,237,588,250</b>	<b>43,571,812</b>	<b>3.5%</b>
<b>Ending Fund Balance</b>		<b>(4,387,541)</b>	<b>136,105,447</b>		<b>132,089,673</b>	<b>13,200,492</b>	<b>147,453,353</b>		<b>141,547,484</b>	<b>2,955,403</b>	<b>169,919,595</b>	

As of August 31, 2019

### Special Revenue Fund (2) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	31,167,377		Accounts Payable	(1,273,222)
	Accounts Receivable	<u>676,442</u>		Due To Other Funds	<u>(20,657,349)</u>
<b>Total Assets</b>		<u><u>31,843,820</u></u>	<b>Total Liabilities</b>		(21,930,571)
				Fund Balance	
				Beginning Balance	(9,197,212)
				Revenues	(7,356,477)
				Expenditures	<u>6,640,440</u>
			<b>Total Fund Balance</b>		<u>(9,913,249)</u>
			<b>Total Liabilities and Fund Balance</b>		<u>(31,843,820)</u>

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	6,252	6,252	100.0%	30,934	1,397	3,068	219.6%	10,356	-	881	
1700 Student Fees	15,333	-	0.0%	24,481	68,383	-	0.0%	-	-	-	
1900 Local Grants and Contributions	5,827,632	484,092	8.3%	4,216,634	4,475,407	163,828	3.7%	12,003,218	5,067,758	601,298	11.9%
3200 State Grants	33,698,502	5,822,564	17.3%	31,675,824	33,565,096	3,761,335	11.2%	33,886,228	31,411,615	6,213,824	19.8%
4300 Direct Federal Grants	875,080	42,255	4.8%	2,231,614	745,945	62,078	8.3%	18,357,531	15,108,257	162,179	1.1%
4500 Federal Grants Through State	81,508,699	821,591	1.0%	74,290,824	74,593,805	(74)	0.0%	70,330,081	69,471,222	41,692	0.2%
4700 Federal Grants Thru Intermediary	507,270	39,403	7.8%	731,650	631,688	45,307	7.2%	907,069	664,528	57,758	6.3%
4810 Medicaid Reimbursement	3,922,241	139,330	3.6%	1,961,865	2,048,478	379,605	18.5%	1,583,110	-	-	
5210 Operating Transfers In	1,820,000	991	0.1%	2,070,995	2,454,264	5,000	0.2%	1,950,269	252,054	4,919	0.0%
<b>Total Revenues</b>	<b>128,181,009</b>	<b>7,356,477</b>	<b>5.7%</b>	<b>117,234,821</b>	<b>118,584,463</b>	<b>4,420,147</b>	<b>3.7%</b>	<b>139,027,862</b>	<b>121,975,434</b>	<b>7,082,552</b>	<b>5.8%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>9,197,212</b>	<b>9,197,212</b>	<b>100.0%</b>	<b>10,215,664</b>	<b>10,215,664</b>	<b>10,215,664</b>	<b>100.0%</b>	<b>12,971,802</b>	<b>12,971,802</b>	<b>14,710,507</b>	<b>113.4%</b>
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	73,894,018	2,437,740	3.3%	63,254,042	65,344,827	1,729,191	2.6%	81,801,181	79,949,356	3,240,153	4.1%
2100 Student Support	4,331,403	101,073	2.3%	3,827,636	3,609,535	165,182	4.6%	3,949,486	3,951,735	109,945	2.8%
2200 Instructional Staff Support	34,221,062	3,026,709	8.8%	36,402,816	34,511,891	2,737,419	7.9%	42,625,636	42,839,035	2,452,305	5.7%
2300 District Administration	74,234	3,814	5.1%	162,874	165,529	6,742	4.1%	191,290	30,549	17,437	57.1%
2400 School Administration	585,727	48,676	8.3%	584,676	874,436	43,036	4.9%	462,830	179,154	49,739	27.8%
2500 Business Support	345,005	48,771	14.1%	640,797	736,457	63,057	8.6%	1,180,057	1,688,761	139,468	8.3%
2600 Plant Operations & Maintenance	886,757	572	0.1%	1,010,374	849,587	2,757	0.3%	324,114	1,074	45,881	4273.5%
2700 Transportation	554,329	68,490	12.4%	1,831,490	867,029	630,344	72.7%	1,469,636	3,631,988	209,610	5.8%
3300 Community Services	10,937,911	793,188	7.3%	8,142,856	10,212,991	714,395	7.0%	7,153,686	7,061,881	-	0.0%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,339,561	111,406	4.8%	2,395,712	2,138,897	18,711	0.9%	2,626,084	2,998,667	96,713	0.0%
<b>Total Expenditures</b>	<b>128,170,007</b>	<b>6,640,440</b>	<b>5.2%</b>	<b>118,253,273</b>	<b>119,311,179</b>	<b>6,108,883</b>	<b>5.1%</b>	<b>141,784,000</b>	<b>142,540,753</b>	<b>7,068,188</b>	<b>5.0%</b>
<b>Ending Fund Balance</b>	<b>9,208,214</b>	<b>9,913,249</b>		<b>9,197,212</b>	<b>9,488,948</b>	<b>8,526,928</b>		<b>10,215,664</b>	<b>(7,593,517)</b>	<b>14,724,871</b>	

As of August 31, 2019

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

Assets		Liabilities	
Due From Other Funds	<u>3,800,006</u>	Due to Other Bunds	(204,821)
		Accounts Payable	<u>(125,688)</u>
<b>Total Assets</b>	<u><u>3,800,006</u></u>	<b>Total Liabilities</b>	<u><u>(330,509)</u></u>
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(288,756)
		Expenditures	<u>56,665</u>
		<b>Total Fund Balance</b>	<u>(3,469,497)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,800,006)</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>982,197</u>	Beginning Balance	-
		Revenues	(4,314,795)
<b>Total Assets</b>	<u><u>982,197</u></u>	Expenditures	<u>3,332,598</u>
		<b>Total Fund Balance</b>	<u>(982,197)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(982,197)</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	788,777	224,905	28.5%	3,941,998	592,031	524,842	88.7%	3,639,006	410,240	604,633	147.4%
1900 Local Grants and Contributions	75,783	63,850	84.3%	410,199	16,984	16,984	100.0%	272,353	29,847	44,252	148.3%
<b>Total Revenues</b>	<b>864,560</b>	<b>288,756</b>	<b>33.4%</b>	<b>4,352,197</b>	<b>609,015</b>	<b>541,826</b>	<b>89.0%</b>	<b>3,911,359</b>	<b>440,087</b>	<b>648,885</b>	<b>147.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	3,237,406	3,237,406	100.0%	2,582,689	2,582,689	2,582,689	100.0%	1,340,179	1,340,179	1,340,179	100.0%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	4,347,531	58,260	1.3%	3,629,301	3,281,672	93,840	2.9%	2,588,886	2,206,626	122,996	5.6%
2600 Plant Operations & Maintenance	183,258	(1,596)	-0.9%	68,179	159,908	7,686	4.8%	79,963	109,760	10,984	10.0%
<b>Total Expenditures</b>	<b>4,530,789</b>	<b>56,665</b>	<b>1.3%</b>	<b>3,697,480</b>	<b>3,441,580</b>	<b>101,526</b>	<b>2.9%</b>	<b>2,668,849</b>	<b>2,316,386</b>	<b>133,981</b>	<b>5.8%</b>
<b>Ending Fund Balance</b>	<b>(428,823)</b>	<b>3,469,497</b>		<b>3,237,406</b>	<b>(249,876)</b>	<b>3,022,989</b>	-1209.8%	<b>2,582,689</b>	<b>(1,876,299)</b>	<b>514,904</b>	-27.4%
<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	3,332,598	38.6%	8,629,589	8,642,470	2,755,246	31.9%	8,697,469	8,727,000	1,998,432	22.9%
<b>Total Expenditures</b>	<b>8,630,000</b>	<b>3,332,598</b>	<b>38.6%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>2,755,246</b>	<b>31.9%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>1,998,432</b>	<b>22.9%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>982,197</b>		<b>-</b>	<b>-</b>	<b>1,565,989</b>		<b>-</b>	<b>-</b>	<b>2,356,568</b>	

As of August 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	48,849,212	Due To Other Funds	(14,629,491)
Due From Other Funds	<u>49,096,714</u>	Accounts Payable	<u>(3,390,927)</u>
<b>Total Assets</b>	<u><u>97,945,926</u></u>	<b>Total Liabilities</b>	(18,020,418)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(135,903)
		Expenditures	<u>17,834,860</u>
		<b>Total Fund Balance</b>	<u>(79,925,508)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(97,945,926)</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	%	
40,500,000	-	0.0%	37,943,111	39,318,221	-	0.0%	37,233,164	34,300,000	-	0.0%	
204,000	-	0.0%	102,097	200,000	-	0.0%	203,753	200,000	2,420	1.2%	
-	-		-	-	-		-	180,000	-	0.0%	
40,704,000	-	0.0%	38,045,208	39,518,221	-	0.0%	37,436,917	34,680,000	2,420	0.0%	
4,180,416	4,180,416	100.0%	9,459,699	9,459,699	9,459,699	100.0%	1,092,048	1,092,048	1,092,048	100.0%	
40,704,000	-	0.0%	43,324,491	39,518,221	9,459,699	23.9%	29,069,266	34,680,000	(47,151)	-0.1%	
40,704,000	-	0.0%	43,324,491	39,518,221	9,459,699	23.9%	29,069,266	34,680,000	(47,151)	-0.1%	
4,180,416	4,180,416		4,180,416	9,459,699	-		9,459,699	1,092,048	1,141,619		
-	135,903		71,337	-	3,667		124,902	-	39,572		
-	-		-	-	-		45,497	-	-		
154,721,550	-	0.0%	90,362,974	75,000,000	-	0.0%	-	55,000	-	0.0%	
-	-		16,609,998	-	9,459,699		4,556,264	-	-		
154,721,550	135,903	0.1%	107,044,309	75,000,000	9,463,366	12.6%	4,726,663	55,000	39,572	71.9%	
97,624,465	97,624,465		46,860,175	46,860,175	46,860,175		97,840,554	97,840,554	97,840,554		
154,721,550	14,892,489	9.6%	53,010,838	75,000,000	17,029,386	22.7%	51,639,838	55,000,000	8,147,581	14.8%	
-	-		497,067	-	-		-	-	-		
-	2,942,371		2,772,114	-	2,772,114		4,067,204	-	3,049,532		
154,721,550	17,834,860	11.5%	56,280,019	75,000,000	19,801,500	26.4%	55,707,042	55,000,000	11,197,114	20.4%	
97,624,465	79,925,508		97,624,465	46,860,175	36,522,041		46,860,175	42,895,554	86,683,012		

As of August 31, 2019

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

Fund Balance	
Beginning Balance	-
Revenues	(8,461,600)
Expenditures	8,461,600
	<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	5,353,922	Due To Other Funds	(4,979,121)
Accounts Receivable	4,017,706	Accounts Payable	(196,394)
Inventory	2,124,678	Bonds Payable	(283,146)
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/> 48,454,677 <hr/>	<b>Total Liabilities</b>	(102,231,758)
		Fund Balance	
		Beginning Balance	55,005,442
		Revenues	(4,909,595)
		Expenditures	3,681,234
			<hr/>
		<b>Total Fund Balance</b>	<hr/> 53,777,081 <hr/>
		<b>Total Liabilities and Fund Balance</b>	<hr/> (48,454,677) <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	2,208,731	23.2%	9,449,764	7,900,000	2,227,088	28.2%
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	6,274,969	12.7%	38,116,196	48,160,691	5,527,361	11.5%	34,659,363	43,407,000	5,000,814	11.5%
<b>Total Revenues</b>	<b>63,854,000</b>	<b>8,461,600</b>	<b>13.3%</b>	<b>51,720,378</b>	<b>60,260,691</b>	<b>7,736,091</b>	<b>12.8%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>7,227,902</b>	<b>13.8%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	63,854,000	8,461,600	13.3%	51,720,378	60,260,691	7,736,091	12.8%	46,717,052	52,370,714	7,227,902	13.8%
<b>Total Expenditures</b>	<b>63,854,000</b>	<b>8,461,600</b>	<b>13.3%</b>	<b>51,720,378</b>	<b>60,260,691</b>	<b>7,736,091</b>	<b>12.8%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>7,227,902</b>	<b>13.8%</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	26,083	21.7%	170,812	100,000	18,527	18.5%	101,428	101,428	18,584	18.3%
1600 Food Sales	4,600,000	291,270	6.3%	3,023,797	4,500,000	347,447	7.7%	3,004,729	5,290,000	256,829	4.9%
1900 Local Contributions	50,000	(9,540)	-19.1%	(13,663)	71,943	(3,816)	-5.3%	5,855	33,100	(5,814)	-17.6%
3200 State Grants	530,000	-	0.0%	499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	-		4,357,325	4,550,566	552,121	12.1%	4,550,566	3,687,631	503,356	13.6%
4500 Federal Grants Through State	65,658,410	4,601,782	7.0%	54,592,235	70,972,222	7,705,866	10.9%	54,519,788	56,983,897	4,281,539	7.5%
4950 Donated Commodities	-	-		3,408,472	-	-		4,192,840	4,192,840	-	0.0%
5210 Operating Transfers In	-	-		2,979,945	10,000	-	0.0%	2,964,497	44,497	-	0.0%
<b>Total Revenues</b>	<b>70,958,410</b>	<b>4,909,595</b>	<b>6.9%</b>	<b>69,018,236</b>	<b>80,204,731</b>	<b>8,620,145</b>	<b>10.7%</b>	<b>69,854,204</b>	<b>70,333,393</b>	<b>5,054,494</b>	<b>7.2%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(55,005,442)</b>	<b>(55,005,442)</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>(47,253,545)</b>	<b>(47,253,545)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	108,873,544	3,528,587	3.2%	66,059,616	94,352,273	2,151,049	2.3%	73,114,095	101,357,621	2,911,658	2.9%
5100 Debt Service	-	-		-	1,113,962	-	0.0%	-	-	47,151	
5200 Operating Transfers Out	3,840,000	152,646	4.0%	3,643,278	6,924,529	129,744	1.9%	3,807,348	3,360,000	137,696	
<b>Total Expenditures</b>	<b>112,713,544</b>	<b>3,681,234</b>	<b>3.3%</b>	<b>69,702,894</b>	<b>102,390,764</b>	<b>2,280,793</b>	<b>2.2%</b>	<b>76,921,443</b>	<b>104,717,621</b>	<b>3,096,504</b>	<b>3.0%</b>
<b>Ending Fund Balance</b>	<b>(96,760,576)</b>	<b>(53,777,081)</b>		<b>(55,005,442)</b>	<b>(76,506,817)</b>	<b>(47,981,432)</b>		<b>(54,320,784)</b>	<b>(81,637,773)</b>	<b>(45,295,555)</b>	

As of August 31, 2019

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

Assets			Liabilities		
	Due From Other Funds	585,749		Accounts Payable	(719)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
<b>Total Assets</b>		<u><u>732,402</u></u>		Deferred Inflows - Pension Investments	<u>(48,179)</u>
			<b>Total Liabilities</b>		(810,232)
			Fund Balance		
				Beginning Balance	80,582
				Revenues	(7,085)
				Expenditures	<u>4,333</u>
			<b>Total Fund Balance</b>		<u>77,830</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(732,402)</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	7,034	325	4.6%	3,827	50,561	-	0.0%
3200 State Grants	7,085	7,085	100.0%	269,163	-	-		303,728	-	-	
3900 On-Behalf Payments	-	-		24,627	38,474	4,854	12.6%	38,474	44,792	6,114	13.7%
<b>Total Revenues</b>	<b>7,085</b>	<b>7,085</b>	<b>100.0%</b>	<b>300,824</b>	<b>45,508</b>	<b>5,179</b>	<b>11.4%</b>	<b>346,029</b>	<b>95,353</b>	<b>6,114</b>	<b>6.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(80,582)	(80,582)	100.0%	(247,191)	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	(356,205)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	589,466	4,333	0.7%	134,215	454,467	6,762	1.5%	237,015	664,792	11,997	1.8%
<b>Total Expenditures</b>	<b>589,466</b>	<b>4,333</b>	<b>0.7%</b>	<b>134,215</b>	<b>454,467</b>	<b>6,762</b>	<b>1.5%</b>	<b>237,015</b>	<b>664,792</b>	<b>11,997</b>	<b>1.8%</b>
<b>Ending Fund Balance</b>	<b>(662,963)</b>	<b>(77,830)</b>		<b>(80,582)</b>	<b>(656,150)</b>	<b>(248,774)</b>		<b>(247,191)</b>	<b>(925,644)</b>	<b>(362,088)</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	-	-	
1900 Local Contributions	-	-		39,084	510	510	100.0%	37,630	2,375	2,300	96.8%
3900 On-Behalf Payments	-	-		3,529	4,936	-	0.0%	4,936	3,987	544	13.7%
5210 Operating Transfers In	95,000	-	0.0%	92,891	95,000	-	0.0%	94,449	95,000	-	0.0%
<b>Total Revenues</b>	<b>110,033</b>	<b>-</b>	<b>0.0%</b>	<b>154,396</b>	<b>123,446</b>	<b>510</b>	<b>0.4%</b>	<b>161,239</b>	<b>101,362</b>	<b>2,844</b>	<b>2.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	57,864	57,864	100.0%	44,782	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	100,824	-	0.0%	105,420	107,850	-	0.0%	104,550	101,270	544	0.5%
2200 Instructional Staff Support	50,724	-	0.0%	14,980	32,442	-	0.0%	21,476	36,778	-	0.0%
3300 Community Services	15,033	-	0.0%	20,914	27,936	388	1.4%	31,103	49,806	1,977	4.0%
<b>Total Expenditures</b>	<b>166,581</b>	<b>-</b>	<b>0.0%</b>	<b>141,314</b>	<b>168,228</b>	<b>388</b>	<b>0.2%</b>	<b>157,129</b>	<b>187,854</b>	<b>2,521</b>	<b>1.3%</b>
<b>Ending Fund Balance</b>	<b>1,316</b>	<b>57,864</b>		<b>57,864</b>	<b>-</b>	<b>44,904</b>		<b>44,782</b>	<b>(45,820)</b>	<b>40,995</b>	

As of August 31, 2019

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

Assets			Liabilities		
	Cash	281,916		Due To Other Funds	(6,925)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
<b>Total Assets</b>		<u><u>281,990</u></u>		Deferred Inflows - Pension Investments	<u>(24)</u>
			<b>Total Liabilities</b>		(7,333)
			Fund Balance		
				Beginning Balance	(274,619)
				Revenues	(7,457)
				Expenditures	<u>7,419</u>
			<b>Total Fund Balance</b>		<u>(274,657)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(281,990)</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	420,726		Accounts Payable	(366)
	Deferred Outflows - Pension Contributions	<u>363,832</u>		Unfunded Pension Liabilities	(1,888,771)
<b>Total Assets</b>		<u><u>784,559</u></u>		Deferred Inflows - Pension Investments	<u>(119,527)</u>
			<b>Total Liabilities</b>		(2,008,664)
			Fund Balance		
				Beginning Balance	1,275,280
				Revenues	(51,586)
				Expenditures	<u>411</u>
			<b>Total Fund Balance</b>		<u>1,224,105</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(784,559)</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	564	1,020	180.8%	5,158	5,158	624	12.1%	2,579	2,579	338	13.1%
1800 Daycare Fees	102,135	6,437	6.3%	183,017	213,768	12,688	5.9%	212,071	276,788	5,472	2.0%
3900 On-Behalf Payments	-	-		31,629	31,625	3,658	11.6%	31,625	34,618	4,729	13.7%
<b>Total Revenues</b>	<b>102,699</b>	<b>7,457</b>	<b>7.3%</b>	<b>219,804</b>	<b>250,551</b>	<b>16,969</b>	<b>6.8%</b>	<b>246,275</b>	<b>313,985</b>	<b>10,540</b>	<b>3.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	274,619	274,619	100.0%	231,405	231,405	231,405	100.0%	158,207	158,207	158,207	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	170	-	0.0%	2,211	2,211	-	0.0%	28,976	30,627	1,993	6.5%
2200 Instructional Staff Support	372,506	7,419	2.0%	169,379	475,080	7,841	1.7%	139,181	450,475	12,469	2.8%
5200 Operating Transfers Out	5,000	-	0.0%	5,000	5,000	5,000	100.0%	4,920	5,000	4,919	98.4%
<b>Total Expenditures</b>	<b>377,676</b>	<b>7,419</b>	<b>2.0%</b>	<b>176,590</b>	<b>482,290</b>	<b>12,841</b>	<b>2.7%</b>	<b>173,077</b>	<b>486,102</b>	<b>19,382</b>	<b>4.0%</b>
<b>Ending Fund Balance</b>	<b>(358)</b>	<b>274,657</b>		<b>274,619</b>	<b>(334)</b>	<b>235,533</b>		<b>231,405</b>	<b>(13,910)</b>	<b>149,365</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	656,276	51,586	7.9%	742,039	885,286	54,467	6.2%	889,911	889,911	113,152	12.7%
3900 On-Behalf Payments	-	-		220,531	179,135	20,639	11.5%	179,135	146,311	19,970	13.6%
<b>Total Revenues</b>	<b>656,276</b>	<b>51,586</b>	<b>7.9%</b>	<b>962,570</b>	<b>1,064,421</b>	<b>75,106</b>	<b>7.1%</b>	<b>1,069,046</b>	<b>1,036,222</b>	<b>133,123</b>	<b>12.8%</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)	(1,185,588)	(1,185,588)	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	808,613	411	0.1%	1,000,563	1,254,746	20,297	1.6%	1,095,591	1,184,065	30,305	2.6%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	33,427	-	0.0%	2,248	-	-	
2600 Plant Operations & Maintenance	7,750	-	0.0%	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>818,131</b>	<b>411</b>	<b>0.1%</b>	<b>1,023,469</b>	<b>1,288,173</b>	<b>20,297</b>	<b>1.6%</b>	<b>1,097,839</b>	<b>1,184,065</b>	<b>30,305</b>	<b>2.6%</b>
<b>Ending Fund Balance</b>	<b>(1,437,136)</b>	<b>(1,224,105)</b>		<b>(1,275,280)</b>	<b>(1,438,134)</b>	<b>(1,159,573)</b>		<b>(1,214,381)</b>	<b>(1,333,432)</b>	<b>(1,082,771)</b>	

As of August 31, 2019

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

Assets		Fund Balance	
Cash	677,247	Beginning Balance	(3,040,899)
Investments	1,416,530	Revenues	(18,820)
Accounts Receivable	<u>709,615</u>	Expenditures	<u>256,328</u>
<b>Total Assets</b>	<b><u><u>2,803,391</u></u></b>	<b>Total Fund Balance</b>	<b><u><u>(2,803,391)</u></u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(2,803,391)</u></u></b>

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	261	(5,289)	-2026.3%	131,762	-	637	18,922	26,368	731	2.8%
1900	Local Contributions	29,109	24,109	82.8%	996,052	194,250	-	2,312,304	2,489,916	-	0.0%
<b>Total Revenues</b>		<b>29,370</b>	<b>18,820</b>	<b>64.1%</b>	<b>1,127,814</b>	<b>194,250</b>	<b>637</b>	<b>2,331,226</b>	<b>2,516,284</b>	<b>731</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>3,040,899</b>	<b>3,040,899</b>	<b>100.0%</b>	<b>2,975,500</b>	<b>2,975,500</b>	<b>2,975,500</b>	<b>2,787,259</b>	<b>2,787,259</b>	<b>2,787,259</b>	<b>100.0%</b>
<b>Trust &amp; Agency Expenditures</b>											
3300	Trust & Agency Expenditures	2,378,824	256,328	10.8%	1,062,415	194,250	67,220	2,142,985	2,339,630	326,312	13.9%
<b>Total Expenditures</b>		<b>2,378,824</b>	<b>256,328</b>	<b>10.8%</b>	<b>1,062,415</b>	<b>194,250</b>	<b>67,220</b>	<b>2,142,985</b>	<b>2,339,630</b>	<b>326,312</b>	<b>13.9%</b>
<b>Ending Fund Balance</b>		<b>691,445</b>	<b>2,803,391</b>		<b>3,040,899</b>	<b>2,975,500</b>	<b>2,908,917</b>	<b>2,975,500</b>	<b>2,963,913</b>	<b>2,461,678</b>	