

Monthly Financial Report
Through September 30, 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	%
All Funds Revenues											
Local Sources											
Property Taxes	510,274,442	-	0.0%	480,070,360	479,871,736	-	0.0%	456,911,397	450,951,894	-	0.0%
Occupational Taxes	174,043,000	19,599,242	11.3%	165,754,818	170,493,750	22,021,666	12.9%	162,374,610	161,100,000	23,138,452	14.4%
Other Taxes	59,156,507	6,582,945	11.1%	56,671,548	55,574,828	5,886,509	10.6%	53,658,833	53,975,905	5,880,391	10.9%
Local Grants	6,006,393	722,301	12.0%	5,622,885	7,540,551	265,641	3.5%	14,587,875	5,857,064	731,866	12.5%
State Sources											
SEEK Program	232,487,382	60,063,027	25.8%	247,934,805	242,117,316	59,485,830	24.6%	248,012,271	246,348,362	63,588,420	25.8%
Other State Revenues	342,888,508	10,313,736	3.0%	349,864,756	344,430,377	10,555,904	3.1%	348,439,029	242,269,713	10,993,632	4.5%
KSFCC Allocation	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,208,730	23.2%	9,449,764	7,900,000	2,384,419	30.2%
Federal Grants	155,156,424	8,195,089	5.3%	139,838,557	148,803,350	7,314,407	4.9%	152,498,344	168,507,276	9,158,705	5.4%
Interest	5,137,928	627,671	12.2%	7,781,645	3,136,567	458,327	14.6%	3,407,200	1,995,491	539,252	27.0%
Other Sources	223,588,837	12,390,253	5.5%	169,388,257	142,348,574	21,378,477	15.0%	65,068,045	120,000,476	10,938,330	9.1%
Total Revenues	1,720,639,420	120,680,896	7.0%	1,633,909,916	1,603,817,049	129,575,491	8.1%	1,514,407,368	1,458,906,180	127,353,467	8.7%
Non-Operating Funds											
Beginning Balance	191,427,266	191,427,266	100.0%	158,135,042	158,135,042	158,135,042	100.0%	221,043,427	221,043,427	222,782,132	100.8%
All Funds Expenditures											
1100 Instruction	790,806,468	70,604,875	8.9%	764,451,783	790,413,710	64,584,177	8.2%	755,771,029	692,497,328	66,696,294	9.6%
2100 Student Support	76,491,462	7,289,778	9.5%	68,161,539	69,628,907	7,030,260	10.1%	66,023,129	59,621,438	6,645,792	11.1%
2200 Instructional Staff Support	162,091,806	20,090,579	12.4%	141,048,900	150,640,535	16,360,226	10.9%	155,387,136	145,001,099	19,411,148	13.4%
2300 District Administration	7,653,621	1,174,794	15.3%	6,814,225	7,169,891	1,101,143	15.4%	5,881,643	5,786,229	978,904	16.9%
2400 School Administration	113,921,173	15,409,844	13.5%	115,027,171	112,825,895	15,418,039	13.7%	98,562,869	93,258,499	13,378,176	14.3%
2500 Business Support	51,046,642	8,089,215	15.8%	45,822,235	49,671,010	7,720,780	15.5%	49,830,447	48,516,734	9,329,011	19.2%
2600 Plant Operations & Maintenance	132,969,823	24,175,885	18.2%	117,438,367	133,594,932	23,482,365	17.6%	118,046,299	127,098,715	21,340,587	16.8%
2700 Transportation	90,258,342	12,105,006	13.4%	89,192,089	83,818,451	11,768,989	14.0%	89,313,077	88,033,350	13,044,063	14.8%
2900 Other Instruction Support	-	-		47,026	35,237	3,524	10.0%	35,645	70,869	3,660	5.2%
3100 Food Service	108,953,571	7,718,321	7.1%	68,566,040	101,487,615	5,682,800	5.6%	73,130,155	79,359,981	8,990,342	11.3%
3200 Daycare Operations	589,466	16,428	2.8%	(435,895)	454,467	10,392	2.3%	237,015	644,792	35,378	5.5%
3300 Community Services	15,851,585	2,139,817	13.5%	12,187,692	15,801,579	1,760,185	11.1%	12,355,671	14,673,722	1,999,269	13.6%
4600 Site Improvement	156,321,553	21,784,875	13.9%	54,170,060	76,148,390	16,861,071	22.1%	52,752,999	56,073,603	13,791,313	24.6%
5100 Debt Service	63,854,000	12,423,982	19.5%	52,217,445	60,260,691	11,821,125	19.6%	46,717,052	52,370,714	11,102,617	21.2%
5200 Operating Transfers Out	57,428,561	10,507,395	18.3%	65,909,015	55,612,630	19,124,982	34.4%	53,271,587	51,541,740	8,914,380	17.3%
5300 Contingency	76,927,594	-	0.0%	-	60,180,591	-	0.0%	-	105,075,766	-	0.0%
Total Expenditures	1,905,165,667	213,530,792	11.2%	1,600,617,692	1,767,744,531	202,730,057	11.5%	1,577,315,753	1,619,624,579	195,660,934	12.1%
Ending Fund Balance	6,901,019	98,577,369		191,427,266	(5,792,440)	84,980,475		158,135,042	60,325,028	154,474,665	

As of September 30, 2019

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	83,858,757		Due To Other Funds	(139,881,170)
Investments	63,067,630		Accounts Payable	(1,529,493)
Accounts Receivable	166,859		Accrued Expenditures	<u>(30,064,676)</u>
Due From Other Funds	94,167,966		Total Liabilities	(171,475,339)
Prepaid Expenses	2,423,932			
Inventory	<u>3,287,268</u>		Fund Balance	
Total Assets	<u><u>246,972,412</u></u>		Beginning Balance	(131,790,726)
			Revenues	(87,375,849)
			Expenditures	<u>143,669,502</u>
			Total Fund Balance	<u>(75,497,073)</u>
			Total Liabilities and Fund Balance	<u><u>(246,972,412)</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	440,553,515	-	0.0%	419,678,233	416,651,894	-	0.0%
1115	Delinquent Property Taxes	5,200,000	1,876,151	36.1%	5,228,894	4,900,000	1,665,890	34.0%	4,883,414	5,000,000	1,622,721	32.5%
1117	Motor Vehicle Taxes	31,360,593	4,706,795	15.0%	30,034,312	30,721,921	4,220,619	13.7%	29,567,758	29,972,997	4,257,670	14.2%
1119	Franchise Taxes	13,905,914	-	0.0%	12,681,043	12,230,907	-	0.0%	11,484,939	11,980,908	-	0.0%
1131	Occupational License Taxes	174,043,000	19,599,242	11.3%	165,754,818	170,493,750	22,021,666	12.9%	162,374,610	161,100,000	23,138,452	14.4%
1191	Omitted Property Taxes	7,000,000	-	0.0%	7,040,147	6,000,000	-	0.0%	6,008,970	5,100,000	-	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	92,000	18.1%	508,252	478,500	96,549	20.2%	479,270	401,000	65,000	16.2%
1510	Interest Income	5,000,000	392,375	7.8%	7,371,642	3,015,000	270,628	9.0%	3,149,013	1,900,000	453,591	23.9%
1900	Other Local Revenues	4,503,000	232,011	5.2%	4,528,431	4,323,300	314,040	7.3%	5,860,813	4,283,000	131,014	3.1%
3111	State SEEK Revenues	232,487,382	60,063,027	25.8%	247,934,805	242,117,316	59,485,830	24.6%	248,012,271	246,348,362	63,588,420	25.8%
3129	KSB/KSD Transportation	15,000	-	0.0%	15,255	25,000	-	0.0%	25,840	35,000	-	0.0%
3130	National Board Certification	-	-		-	-	-		-	435,000	-	0.0%
3800	State Utility Taxes	1,796,000	150,196	8.4%	1,796,614	1,893,000	149,983	7.9%	1,895,654	1,748,000	291,285	16.7%
3900	On-Behalf Payments	298,211,921	-	0.0%	302,352,879	298,211,921	-	0.0%	298,310,873	191,618,724	-	0.0%
4100	Unrestricted Federal Revenues	10,000	-	0.0%	10,809	8,000	2,584	32.3%	8,185	2,800	2,627	93.8%
5220	Indirect Cost Transfers	6,166,689	264,053	4.3%	6,038,990	5,498,897	199,119	3.6%	6,428,432	6,117,676	238,414	3.9%
Total Revenues		1,251,671,441	87,375,849	7.0%	1,235,111,292	1,222,193,027	88,426,908	7.2%	1,199,882,027	1,084,617,361	93,789,194	8.6%
Non-Operating Funds												
Beginning Balance		131,790,726	131,790,726		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	53,015,687	11.9%	446,197,933	456,596,266	49,626,429	10.9%	426,785,808	423,076,822	47,151,233	11.1%
0200 Employee Benefits	236,900,765	3,124,951	1.3%	235,638,848	232,782,721	2,922,353	1.3%	229,680,379	159,350,776	2,680,219	1.7%
0300 Professional/Technical Services	548,672	45,238	8.2%	351,228	642,734	63,920	9.9%	313,941	384,550	39,770	10.3%
0400 Property Services	791,929	60,511	7.6%	317,451	721,030	52,090	7.2%	297,451	349,832	46,820	13.4%
0500 Other Purchased Services	1,027,761	96,504	9.4%	723,727	1,018,076	95,289	9.4%	578,196	1,114,422	60,300	5.4%
0600 Supplies	19,345,106	3,748,941	19.4%	8,367,599	17,802,903	3,205,718	18.0%	7,721,170	16,098,880	3,622,103	22.5%
0700 Property	4,837,461	1,189,406	24.6%	4,711,455	4,676,497	907,990	19.4%	4,268,539	2,867,099	593,725	20.7%
0800 Miscellaneous	1,726,653	358,712	20.8%	467,744	4,884,594	286,202	5.9%	506,361	613,675	335,555	54.7%
1100 Instruction	711,366,292	61,639,950	8.7%	696,775,985	719,124,821	57,159,991	7.9%	670,151,845	603,856,056	54,529,725	9.0%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	47,404,443	6,296,355	13.3%	40,349,730	42,125,126	5,833,874	13.8%	38,882,364	39,251,334	5,638,861	14.4%
0200 Employee Benefits	22,088,627	407,998	1.8%	21,522,985	21,387,923	358,416	1.7%	21,088,434	14,153,005	340,761	2.4%
0300 Professional/Technical Services	1,749,337	27,704	1.6%	1,853,344	1,826,211	220,641	12.1%	1,604,575	1,634,044	12,886	0.8%
0400 Property Services	16,224	410	2.5%	61,871	72,644	4,275	5.9%	51,488	34,564	145	0.4%
0500 Other Purchased Services	168,262	26,432	15.7%	146,622	173,856	21,174	12.2%	122,309	164,538	13,910	8.5%
0600 Supplies	450,975	61,011	13.5%	295,145	389,172	70,854	18.2%	251,141	305,567	28,967	9.5%
0700 Property	64,345	22,396	34.8%	78,607	62,317	24,002	38.5%	47,503	39,186	6,881	17.6%
0800 Miscellaneous	217,447	15,754	7.2%	25,599	35,221	14,507	41.2%	25,829	32,574	12,982	39.9%
2100 Student Support	72,159,659	6,858,060	9.5%	64,333,903	66,072,470	6,547,743	9.9%	62,073,643	55,614,812	6,055,393	10.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	77,881,565	9,567,450	12.3%	62,038,646	66,849,062	8,760,752	13.1%	68,731,931	72,962,824	10,098,558	13.8%
0200 Employee Benefits	37,475,867	855,159	2.3%	32,399,684	36,768,004	798,847	2.2%	36,464,088	25,340,732	846,201	3.3%
0300 Professional/Technical Services	3,439,030	403,287	11.7%	3,018,301	3,657,925	431,739	11.8%	1,557,934	3,491,679	147,679	4.2%
0400 Property Services	409,323	83,092	20.3%	253,453	222,582	49,848	22.4%	31,199	75,810	3,335	4.4%
0500 Other Purchased Services	608,132	100,842	16.6%	663,664	589,815	126,908	21.5%	484,914	526,818	87,657	16.6%
0600 Supplies	3,587,176	1,929,581	53.8%	3,289,164	4,419,845	603,629	13.7%	2,790,986	3,173,583	706,335	22.3%
0700 Property	3,746,799	872,268	23.3%	2,608,559	2,771,868	333,489	12.0%	2,442,970	2,289,870	1,125,472	49.2%
0800 Miscellaneous	176,672	24,678	14.0%	167,785	143,729	41,366	28.8%	94,573	115,110	10,541	9.2%
2200 Instructional Staff Support	127,324,563	13,836,357	10.9%	104,439,256	115,422,830	11,146,578	9.7%	112,598,595	107,976,426	13,025,778	12.1%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	4,182,191	795,625	19.0%	3,562,356	3,927,484	622,161	15.8%	2,563,463	2,548,418	614,262	24.1%
0200	Employee Benefits	1,299,003	81,945	6.3%	1,792,274	1,316,882	64,559	4.9%	1,219,998	1,003,120	63,270	6.3%
0300	Professional/Technical Services	1,237,689	140,286	11.3%	923,979	1,045,514	260,351	24.9%	1,557,146	1,490,067	134,019	9.0%
0400	Property Services	8,600	-	0.0%	22,833	1,730	-	0.0%	7,747	-	-	
0500	Other Purchased Services	275,281	33,499	12.2%	146,792	232,334	39,017	16.8%	106,329	255,820	14,045	5.5%
0600	Supplies	296,131	14,884	5.0%	104,555	106,933	14,821	13.9%	80,661	95,311	22,346	23.4%
0700	Property	20,270	8,068	39.8%	12,752	17,904	6,052	33.8%	71,325	210,820	15,147	7.2%
0800	Miscellaneous	260,218	89,598	34.4%	85,810	355,581	78,422	22.1%	83,684	87,410	82,304	94.2%
2300	District Administration	7,579,384	1,163,905	15.4%	6,651,351	7,004,362	1,085,383	15.5%	5,690,353	5,690,966	945,393	16.6%
School Administration (Principal's Office)												
0100	Salaries	71,476,159	12,512,327	17.5%	72,119,981	71,439,840	12,584,314	17.6%	61,518,146	61,730,590	10,582,919	17.1%
0200	Employee Benefits	32,664,083	1,389,646	4.3%	36,309,332	31,955,382	1,338,783	4.2%	30,800,851	22,974,988	1,157,111	5.0%
0300	Professional/Technical Services	461,855	41,972	9.1%	337,867	361,072	54,981	15.2%	242,907	206,872	38,032	18.4%
0400	Property Services	378,767	83,495	22.0%	296,435	388,826	45,461	11.7%	421,292	387,742	107,752	27.8%
0500	Other Purchased Services	818,975	173,631	21.2%	916,484	801,320	184,397	23.0%	788,483	808,754	200,314	24.8%
0600	Supplies	5,806,794	842,987	14.5%	2,509,333	4,833,575	713,886	14.8%	2,572,586	5,436,163	869,683	16.0%
0700	Property	1,669,959	258,985	15.5%	1,871,004	2,037,279	372,648	18.3%	1,674,830	1,254,817	309,230	24.6%
0800	Miscellaneous	58,855	17,474	29.7%	82,059	133,920	38,854	29.0%	80,944	134,898	24,174	17.9%
2400	School Administration	113,335,446	15,320,517	13.5%	114,442,495	111,951,214	15,333,324	13.7%	98,100,039	92,934,824	13,289,215	14.3%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,229,084	4,289,212	17.7%	21,246,182	22,846,281	4,073,705	17.8%	21,257,440	21,709,062	4,174,309	19.2%
0200	Employee Benefits	12,806,443	1,195,880	9.3%	13,304,237	13,005,858	1,468,737	11.3%	13,916,522	9,660,972	1,245,465	12.9%
0300	Professional/Technical Services	1,842,776	295,333	16.0%	1,353,202	1,888,121	258,192	13.7%	1,240,339	1,802,982	207,310	11.5%
0400	Property Services	330,239	(75,012)	-22.7%	86,130	505,806	(79,920)	-15.8%	382,589	495,754	(17,106)	-3.5%
0500	Other Purchased Services	4,642,888	824,835	17.8%	3,793,148	4,633,753	822,942	17.8%	5,705,527	6,171,406	2,131,271	34.5%
0600	Supplies	3,914,647	1,128,088	28.8%	2,143,172	2,281,206	310,844	13.6%	2,301,716	2,655,011	319,426	12.0%
0700	Property	2,486,643	205,453	8.3%	3,083,722	3,354,551	759,674	22.6%	3,562,251	4,045,046	930,787	23.0%
0800	Miscellaneous	448,917	167,360	37.3%	171,645	413,477	8,600	2.1%	284,006	354,289	5,247	1.5%
2500	Business Support	50,701,637	8,031,149	15.8%	45,181,438	48,929,053	7,622,774	15.6%	48,650,390	46,894,522	8,996,709	19.2%

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	53,818,163	9,185,960	17.1%	48,942,750	51,756,034	9,343,138	18.1%	49,182,148	53,530,634	9,141,404	17.1%
0200	Employee Benefits	26,214,969	3,052,061	11.6%	23,335,643	24,602,975	2,863,312	11.6%	22,399,966	23,098,201	2,639,904	11.4%
0300	Professional/Technical Services	898,729	147,027	16.4%	1,436,701	1,484,777	88,928	6.0%	1,399,641	1,580,699	233,434	14.8%
0400	Property Services	21,686,182	5,222,620	24.1%	16,819,348	23,335,927	5,462,775	23.4%	15,721,753	17,070,205	3,534,093	20.7%
0500	Other Purchased Services	1,530,273	274,043	17.9%	699,463	2,281,768	243,483	10.7%	2,011,917	2,336,521	(97,346)	-4.2%
0600	Supplies	23,197,725	5,648,780	24.4%	22,555,732	25,628,602	4,878,855	19.0%	24,315,124	26,092,884	5,167,204	19.8%
0700	Property	3,265,122	523,933	16.0%	2,461,885	3,147,125	533,396	16.9%	2,490,420	2,921,989	583,675	20.0%
0800	Miscellaneous	1,201,522	15,742	1.3%	108,292	331,042	4,223	1.3%	121,253	195,444	22,018	11.3%
2600	Plant Operations & Maintenance	131,812,686	24,070,166	18.3%	116,359,814	132,568,250	23,418,110	17.7%	117,642,222	126,826,577	21,224,386	16.7%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	47,726,990	6,691,435	14.0%	47,518,878	43,743,395	6,467,428	14.8%	45,358,888	44,977,264	6,060,707	13.5%
0200	Employee Benefits	19,032,310	2,326,461	12.2%	23,354,992	18,671,928	2,106,783	11.3%	20,966,152	17,543,827	1,861,113	10.6%
0300	Professional/Technical Services	139,729	(123,148)	-88.1%	(1,234,944)	122,637	(600,279)	-489.5%	(864,175)	121,952	(91,807)	-75.3%
0400	Property Services	85,553	9,976	11.7%	32,432	48,761	7,699	15.8%	25,951	47,202	4,965	10.5%
0500	Other Purchased Services	3,269,028	280,820	8.6%	3,652,458	2,739,216	1,689,076	61.7%	3,001,722	3,213,898	1,073,140	33.4%
0600	Supplies	8,719,596	1,455,548	16.7%	9,523,459	9,093,391	1,385,893	15.2%	8,481,400	9,052,875	1,190,700	13.2%
0700	Property	10,650,558	1,385,967	13.0%	4,452,051	8,262,895	66,395	0.8%	10,814,113	11,531,909	2,714,866	23.5%
0800	Miscellaneous	80,250	7,099	8.8%	61,273	267,499	8,917	3.3%	59,390	227,100	13,594	6.0%
2700	Transportation	89,704,013	12,034,158	13.4%	87,360,599	82,949,722	11,131,912	13.4%	87,843,441	86,716,027	12,827,278	14.8%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		44,772	33,966	5,245	15.4%	33,832	60,614	3,507	5.8%
0200	Employee Benefits	-	-		2,254	1,271	230	18.1%	1,813	10,255	153	1.5%
2900	Other Instruction Support	-	-		47,026	35,237	5,475	15.5%	35,645	70,869	3,660	5.2%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	8,119	11.6%	-	-	-		-	-	-	
0200	Employee Benefits	-	2,838		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(37)		22,116	17,000	-		16,060	12,000	-	0.0%
3100	Food Service	87,133	10,920	12.5%	22,116	17,000	-	0.0%	16,060	12,000	-	0.0%

		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	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)												
0100	Salaries	2,482,567	392,556	15.8%	1,866,054	2,075,116	391,982	18.9%	1,936,833	2,042,796	382,911	18.7%
0200	Employee Benefits	1,095,632	32,629	3.0%	1,019,780	1,075,821	36,429	3.4%	1,042,476	743,923	34,480	4.6%
0300	Professional/Technical Services	16,815	240	1.4%	4,709	2,135	685	32.1%	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	1,498	12.1%	11,375	6,884	1,744	25.3%	14,560	17,292	5,016	29.0%
0600	Supplies	19,908	518	2.6%	23,135	14,729	3,533	24.0%	15,552	15,468	2,363	15.3%
0700	Property	7,885	776	9.8%	21,160	5,420	2,663	49.1%	13,428	8,374	3,070	36.7%
0800	Miscellaneous	9,411	(1,924)	-20.4%	9,801	8,067	5,506	68.3%	3,499	30,566	-	0.0%
3300	Community Services	3,647,994	427,732	11.7%	2,956,014	3,188,172	442,542	13.9%	3,027,897	2,868,119	427,840	14.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	898,471	175,197	19.5%	694,630	742,459	143,538	19.3%	717,019	727,025	138,177	19.0%
0200	Employee Benefits	342,251	27,443	8.0%	335,216	351,862	22,980	6.5%	346,746	270,527	21,384	7.9%
0300	Professional/Technical Services	283,701	63,150	22.3%	100,915	2,375	-	0.0%	1,429	4,900	875	17.9%
0400	Property Services	1,182	99	8.4%	618	1,000	-	0.0%	-	1,000	-	0.0%
0500	Other Purchased Services	13,300	2,675	20.1%	11,988	13,300	968	7.3%	8,582	18,200	1,270	7.0%
0600	Supplies	23,369	7,428	31.8%	12,198	25,086	3,793	15.1%	14,176	24,025	3,685	15.3%
0700	Property	8,179	656	8.0%	1,310	8,558	-	0.0%	23,874	25,226	12,346	48.9%
0800	Miscellaneous	21,800	(1,052)	-4.8%	2,347	1,500	1,155	77.0%	1,335	2,700	900	33.3%
4300	Architectural & Engineering	1,592,253	275,597	17.3%	1,159,222	1,146,140	172,434	15.0%	1,113,161	1,073,603	178,637	16.6%
5200	Operating Transfers Out	1,910,000	991	0.1%	5,138,831	1,931,469	-	0.0%	4,999,296	2,000,687	-	0.0%
5300	Contingency	76,927,594	-	0.0%	-	60,180,591	-	0.0%	-	105,075,766	-	0.0%
Total Expenditures		1,388,148,655	143,669,502	10.3%	1,244,868,050	1,350,521,331	134,066,266	9.9%	1,211,942,587	1,237,611,254	131,504,014	10.6%
Ending Fund Balance		(4,686,488)	75,497,073		131,790,726	13,219,180	95,908,126		141,547,484	614,151	115,893,224	

As of September 30, 2019

Special Revenue Fund (2) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	34,373,637		Accounts Payable	(971,370)
	Accounts Receivable	<u>120,057</u>		Due To Other Funds	<u>(31,470,847)</u>
Total Assets		<u><u>34,493,693</u></u>	Total Liabilities		(32,442,217)
				Fund Balance	
				Beginning Balance	(9,191,712)
				Revenues	(10,011,649)
				Expenditures	<u>17,151,885</u>
			Total Fund Balance		<u>(2,051,476)</u>
			Total Liabilities and Fund Balance		<u><u>(34,493,693)</u></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	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	6,252	8,954	143.2%	30,934	1,669	3,068	183.8%	10,356	453	1,173	258.9%
1700 Student Fees	15,333	310	2.0%	24,481	24,001	-	0.0%	-	30,977	-	0.0%
1900 Local Grants and Contributions	5,918,405	572,523	9.7%	4,216,634	6,527,616	208,377	3.2%	12,003,218	4,419,582	680,733	15.4%
3200 State Grants	33,698,502	5,830,564	17.3%	31,675,824	30,323,250	6,067,921	20.0%	33,886,228	35,608,650	6,329,424	17.8%
4300 Direct Federal Grants	856,416	134,990	15.8%	2,231,614	755,169	2,183,991	289.2%	18,357,531	16,254,580	2,752,822	16.9%
4500 Federal Grants Through State	81,508,699	3,206,843	3.9%	74,290,824	76,758,722	446,278	0.6%	70,330,081	78,130,357	2,002,602	3.5%
4700 Federal Grants Thru Intermediary	590,658	112,631	19.1%	731,650	552,793	93,126	16.8%	907,069	665,348	121,742	301.0%
4810 Medicaid Reimbursement	3,922,241	138,842	3.5%	1,961,865	3,210,114	379,605	11.8%	1,583,110	5,155,059	-	2.4%
5210 Operating Transfers In	1,820,000	5,991	0.3%	2,070,995	1,831,469	5,000	0.3%	1,950,269	1,910,687	4,919	0.0%
Total Revenues	128,336,506	10,011,649	7.8%	117,234,821	119,984,803	9,387,366	7.8%	139,027,862	142,175,693	11,893,415	8.4%
Non-Operating Funds											
Beginning Balance	9,191,712	9,191,712	100.0%	10,215,664	10,215,664	10,215,664	100.0%	12,971,802	12,971,802	14,710,507	113.4%
Special Revenue Fund Expenditures											
1100 Instruction	73,865,361	8,661,059	11.7%	63,254,042	65,894,897	7,135,381	10.8%	81,801,181	84,695,440	11,698,802	13.8%
2100 Student Support	4,331,803	431,719	10.0%	3,827,636	3,556,437	482,517	13.6%	3,949,486	4,006,626	590,399	14.7%
2200 Instructional Staff Support	34,342,245	6,237,698	18.2%	36,402,816	34,673,238	5,198,721	15.0%	42,625,636	36,526,614	6,373,421	17.4%
2300 District Administration	74,237	10,889	14.7%	162,874	165,529	15,760	9.5%	191,290	95,263	33,511	35.2%
2400 School Administration	585,727	89,326	15.3%	584,676	874,681	84,715	9.7%	462,830	323,675	88,961	27.5%
2500 Business Support	345,005	58,067	16.8%	640,797	741,957	98,006	13.2%	1,180,057	1,622,212	332,302	20.5%
2600 Plant Operations & Maintenance	973,879	99,409	10.2%	1,010,374	855,055	57,050	6.7%	324,114	161,946	92,380	57.0%
2700 Transportation	554,329	70,848	12.8%	1,831,490	868,729	637,077	73.3%	1,469,636	1,317,323	216,785	16.5%
3300 Community Services	10,969,605	1,381,466	12.6%	8,148,356	10,245,841	1,241,674	12.1%	7,153,686	10,160,144	1,239,367	0.0%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,339,561	111,406	4.8%	2,395,712	2,155,470	69,376	3.2%	2,626,084	2,769,053	100,718	0.0%
Total Expenditures	128,381,752	17,151,885	13.4%	118,258,773	120,031,834	15,018,326	12.5%	141,784,000	141,886,848	22,005,881	15.5%
Ending Fund Balance	9,146,466	2,051,476		9,191,712	10,168,633	4,584,704		10,215,664	13,260,647	4,598,041	

As of September 30, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>4,556,369</u>	Due to Other Bunds	<u>(238,778)</u>
		Accounts Payable	<u>(85,500)</u>
Total Assets	<u><u>4,556,369</u></u>	Total Liabilities	<u><u>(324,277)</u></u>
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(1,249,940)
		Expenditures	<u>255,254</u>
		Total Fund Balance	<u>(4,232,092)</u>
		Total Liabilities and Fund Balance	<u><u>(4,556,369)</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

Fund Balance	
Beginning Balance	-
Revenues	(4,314,795)
Expenditures	<u>4,314,795</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</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	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	788,777	1,139,547	144.5%	3,941,998	592,031	1,342,079	226.7%	3,639,006	410,240	1,078,940	263.0%
1900 Local Grants and Contributions	70,783	110,394	156.0%	410,199	16,984	57,264	337.2%	272,353	29,847	51,133	171.3%
Total Revenues	859,560	1,249,940	145.4%	4,352,197	609,015	1,399,343	229.8%	3,911,359	440,087	1,130,073	256.8%
Non-Operating Funds											
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%
District Activity Funds Expenditures											
1100 Instruction	4,665,207	248,945	5.3%	3,629,301	4,043,805	201,156	5.0%	2,588,886	2,780,686	298,075	10.7%
2600 Plant Operations & Maintenance	183,258	6,310	3.4%	68,179	171,627	7,205	4.2%	79,963	110,192	23,821	21.6%
Total Expenditures	4,848,465	255,254	5.3%	3,697,480	4,215,432	208,361	4.9%	2,668,849	2,890,878	321,896	11.1%
Ending Fund Balance	(751,499)	4,232,092		3,237,406	(1,023,728)	3,773,671	-368.6%	2,582,689	(2,450,791)	808,177	-33.0%
Capital Outlay											
Capital Outlay Revenues											
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%
Total 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%
Capital Outlay Expenditures											
5200 Operating Transfers Out	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%
Total Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of September 30, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,200,232</u>	Beginning Balance	(4,180,416)
		Revenues	-
Total Assets	<u><u>1,200,232</u></u>	Expenditures	<u>2,980,184</u>
		Total Fund Balance	<u>(1,200,232)</u>
		Total Liabilities and Fund Balance	<u><u>(1,200,232)</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	34,292,553	Due To Other Funds	(21,219,056)
Due From Other Funds	<u>63,712,543</u>	Accounts Payable	<u>(3,418,151)</u>
Total Assets	<u><u>98,005,096</u></u>	Total Liabilities	(24,637,207)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(195,073)
		Expenditures	<u>24,451,649</u>
		Total Fund Balance	<u>(73,367,889)</u>
		Total Liabilities and Fund Balance	<u><u>(98,005,096)</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	%
Building Fund											
Building Fund Revenues											
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%
Total Revenues	40,704,000	-	0.0%	38,045,208	39,518,221	-	0.0%	37,436,917	34,680,000	2,420	0.0%
Non-Operating Funds											
Beginning Balance	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%
Building Fund Expenditures											
5200 Operating Transfers Out	40,704,000	2,980,184	7.3%	43,324,491	39,518,221	11,827,513	29.9%	29,069,266	34,680,000	1,266,515	3.7%
Total Expenditures	40,704,000	2,980,184	7.3%	43,324,491	39,518,221	11,827,513	29.9%	29,069,266	34,680,000	1,266,515	3.7%
Ending Fund Balance	4,180,416	1,200,232		4,180,416	9,459,699	(2,367,814)		9,459,699	1,092,048	(172,047)	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	195,073		71,337	-	164,204		124,902	-	58,442	
1900 Local Contributions	-	-		-	-	-		45,497	-	-	
5100 Bond Proceeds	154,721,550	-	0.0%	90,362,974	75,000,000	-	0.0%	-	55,000,000	-	0.0%
5210 Operating Transfers In	-	-		16,609,998	-	9,459,699		4,556,264	-	-	
Total Revenues	154,721,550	195,073	0.1%	107,044,309	75,000,000	9,623,903	12.8%	4,726,663	55,000,000	58,442	0.1%
Non-Operating Funds											
Beginning Balance	97,624,465	97,624,465		46,860,175	46,860,175	46,860,175		97,840,554	97,840,554	97,840,554	
Construction Fund Expenditures											
4600 Construction	154,721,550	21,509,278	13.9%	53,010,838	75,000,000	16,688,637	22.3%	51,639,838	55,000,000	13,612,676	24.8%
5100 Debt Service	-	-		497,067	-	-		-	-	-	
5200 Operating Transfers Out	-	2,942,371		2,772,114	-	2,772,114		4,067,204	-	3,049,532	
Total Expenditures	154,721,550	24,451,649	15.8%	56,280,019	75,000,000	19,460,751	25.9%	55,707,042	55,000,000	16,662,209	30.3%
Ending Fund Balance	97,624,465	73,367,889		97,624,465	46,860,175	37,023,327		46,860,175	97,840,554	81,236,787	

As of September 30, 2019

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(12,423,982)
Expenditures	12,423,982
	<hr/>
Total Fund Balance	-
	<hr/>
Total Liabilities and Fund Balance	-
	<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	6,497,513	Due To Other Funds	(6,984,285)
Accounts Receivable	16,597	Accounts Payable	(548,016)
Inventory	2,884,675	Unfunded Pension Liability	(88,623,224)
Equipment, Net of Depreciation	19,426,763	Deferred Inflows - Pension Investments	<hr/> (7,805,783)
Deferred Outflows - Pension Contributions	<hr/> 14,692,784		
		Total Liabilities	(103,961,308)
Total Assets	<hr/> <hr/> 43,518,332		
		Fund Balance	
		Beginning Balance	57,500,174
		Revenues	(4,917,245)
		Expenditures	<hr/> 7,860,047
		Total Fund Balance	<hr/> 60,442,976
		Total Liabilities and Fund Balance	<hr/> <hr/> (43,518,332)

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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,208,730	23.2%	9,449,764	7,900,000	2,384,419	30.2%
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	10,237,351	20.8%	38,116,196	48,160,691	9,461,163	19.6%	34,659,363	43,407,000	8,671,047	20.0%
Total Revenues	63,854,000	12,423,982	19.5%	51,720,378	60,260,691	11,669,893	19.4%	46,717,052	52,370,714	11,055,466	21.1%
Debt Service Expenditures											
5100 Debt Service	63,854,000	12,423,982	19.5%	51,720,378	60,260,691	11,821,125	19.6%	46,717,052	52,370,714	11,055,466	21.1%
Total Expenditures	63,854,000	12,423,982	19.5%	51,720,378	60,260,691	11,821,125	19.6%	46,717,052	52,370,714	11,055,466	21.1%
Ending Fund Balance	-	-		-	-	(151,232)		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	120,000	34,407	28.7%	170,812	100,000	18,527	18.5%	101,428	70,000	24,594	35.1%
1600 Food Sales	4,600,000	290,596	6.3%	3,023,797	4,500,000	352,632	7.8%	3,004,729	6,000,000	532,161	8.9%
1900 Local Contributions	50,000	(9,540)	-19.1%	(13,663)	71,943	11,127	15.5%	5,855	30,000	(5,814)	-19.4%
3200 State Grants	530,000	-	0.0%	499,313	530,000	-	0.0%	514,501	3,687,631	-	0.0%
3900 On-Behalf Payments	-	-		4,346,901	4,550,566	-	0.0%	4,550,566	-	-	
4500 Federal Grants Through State	65,658,410	4,601,782	7.0%	54,592,235	64,926,552	4,211,407	6.5%	54,519,788	67,238,218	4,281,539	6.4%
4950 Donated Commodities	-	-		3,408,472	-	-		4,192,840	-	-	
5210 Operating Transfers In	-	-		2,979,945	10,000	-	0.0%	2,964,497	-	-	
Total Revenues	70,958,410	4,917,245	6.9%	69,007,812	74,689,061	4,593,693	6.2%	69,854,204	77,025,849	4,832,480	6.3%
Non-Operating Funds											
Beginning Balance	(57,500,174)	(57,500,174)	100.0%	(54,320,784)	(54,320,784)	(54,320,784)	100.0%	(47,253,545)	(47,253,545)	(47,253,545)	100.0%
Food Service Expenditures											
3100 Food Service Operation	108,866,438	7,707,401	7.1%	68,543,924	101,470,615	5,682,800	5.6%	73,114,095	79,139,429	7,751,107	9.8%
5100 Debt Service	-	-		-	-	-		-	-	47,151	
5200 Operating Transfers Out	3,840,000	152,646	4.0%	3,643,278	3,360,000	129,744	3.9%	3,807,348	3,360,000	137,696	
Total Expenditures	112,706,438	7,860,047	7.0%	72,187,202	104,830,615	5,812,544	5.5%	76,921,443	82,499,429	7,935,954	9.6%
Ending Fund Balance	(99,248,203)	(60,442,976)		(57,500,174)	(84,462,338)	(55,539,635)		(54,320,784)	(52,727,125)	(50,357,019)	

As of September 30, 2019

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	586,107		Accounts Payable	(2,074)
	Deferred Outflows - Pension Contributions	<u>16,692</u>		Unfunded Pension Liability	(100,681)
				Deferred Inflows - Pension Investments	<u>(8,868)</u>
Total Assets		<u><u>602,798</u></u>	Total Liabilities		(111,623)
			Fund Balance		
				Beginning Balance	(489,422)
				Revenues	(18,181)
				Expenditures	<u>16,428</u>
			Total Fund Balance		<u>(491,175)</u>
			Total Liabilities and Fund Balance		<u><u>(602,798)</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>57,418</u>		Beginning Balance	(57,863)
				Revenues	-
Total Liabilities		<u><u>57,418</u></u>		Expenditures	<u>445</u>
			Total Fund Balance		<u>(57,418)</u>
			Total Liabilities and Fund Balance		<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	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	-	-		7,034	325	651	200.3%	3,827	228,042	210	0.1%
3200 State Grants	7,085	18,181	256.6%	269,163	-	16,765		303,728	-	17,923	
3900 On-Behalf Payments	-	-		24,521	38,474	-	0.0%	38,474	44,792	-	0.0%
Total Revenues	7,085	18,181	256.6%	300,718	38,799	17,416	44.9%	346,029	272,834	18,133	6.6%
Non-Operating Funds											
Beginning Balance	489,422	489,422	100.0%	(247,191)	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	(356,205)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	589,466	16,428	2.8%	(435,895)	454,467	10,392	2.3%	237,015	644,792	35,378	5.5%
Total Expenditures	589,466	16,428	2.8%	(435,895)	454,467	10,392	2.3%	237,015	644,792	35,378	5.5%
Ending Fund Balance	(92,959)	491,175		489,422	(662,859)	(240,167)		(247,191)	(728,163)	(373,450)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	-	0.0%	18,892	23,000	-	0.0%	24,224	-	2,281	
1900 Local Contributions	-	-		39,084	39,084	510	1.3%	37,630	2,375	2,300	96.8%
3900 On-Behalf Payments	-	-		3,521	4,936	-	0.0%	4,936	3,987	-	0.0%
5210 Operating Transfers In	95,000	-	0.0%	92,891	96,925	-	0.0%	94,449	950,000	-	0.0%
Total Revenues	110,033	-	0.0%	154,388	163,945	510	0.3%	161,239	956,362	4,581	0.5%
Non-Operating Funds											
Beginning Balance	57,863	57,863	100.0%	44,782	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%
Enterprise Programs Expenditures											
1100 Instruction	100,824	-	0.0%	105,420	113,162	-	0.0%	104,550	101,270	75,000	74.1%
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	445	3.0%	20,907	27,936	469	1.7%	31,103	52,087	4,102	7.9%
Total Expenditures	166,581	445	0.3%	141,307	173,540	469	0.3%	157,129	190,135	79,102	41.6%
Ending Fund Balance	1,315	57,418		57,863	35,188	44,824		44,782	806,899	(33,849)	

As of September 30, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	<u>276,829</u>		Due To Other Funds	(15,528)
				Accounts Payable	<u>(24)</u>
Total Assets		<u><u>276,829</u></u>	Total Liabilities		(15,553)
			Fund Balance		
				Beginning Balance	(274,952)
				Revenues	(7,849)
				Expenditures	<u>21,525</u>
			Total Fund Balance		<u>(261,276)</u>
			Total Liabilities and Fund Balance		<u><u>(276,829)</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	445,043		Accounts Payable	(136)
	Deferred Outflows - Pension Contributions	<u>239,008</u>		Unfunded Pension Liabilities	(1,441,265)
				Deferred Inflows - Pension Investments	<u>(126,493)</u>
Total Assets		<u><u>684,051</u></u>	Total Liabilities		(1,567,895)
			Fund Balance		
				Beginning Balance	960,421
				Revenues	(131,498)
				Expenditures	<u>54,921</u>
			Total Fund Balance		<u>883,844</u>
			Total Liabilities and Fund Balance		<u><u>(684,051)</u></u>

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

	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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	1,020	1,412	138.5%	5,158	306	624	203.9%	2,579	338	338	100.0%
1800 Daycare Fees	101,679	6,437	6.3%	183,017	618,620	12,688	2.1%	212,071	279,029	5,472	2.0%
3900 On-Behalf Payments	-	-		31,525	31,625	-	0.0%	31,625	34,618	-	0.0%
Total Revenues	102,699	7,849	7.6%	219,700	650,551	13,312	2.0%	246,275	313,985	5,810	1.9%
Non-Operating Funds											
Beginning Balance	274,952	274,952	100.0%	231,405	231,405	231,405	100.0%	158,207	158,207	158,207	100.0%
Adult Education Expenditures											
1100 Instruction	170	-	0.0%	2,211	-	-		28,976	19,821	4,988	25.2%
2200 Instructional Staff Support	372,506	16,525	4.4%	168,942	476,625	14,927	3.1%	139,181	461,281	11,949	2.6%
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%	4,920	5,000	4,919	98.4%
Total Expenditures	377,676	21,525	5.7%	176,153	481,625	19,927	4.1%	173,077	486,102	21,856	4.5%
Ending Fund Balance	(25)	261,276		274,952	400,331	224,790		231,405	(13,910)	142,161	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	656,276	131,498	20.0%	742,039	871,788	120,636	13.8%	889,911	747,650	207,339	27.7%
3900 On-Behalf Payments	-	-		219,651	179,135	-	0.0%	179,135	146,311	-	0.0%
Total Revenues	656,276	131,498	20.0%	961,690	1,050,923	120,636	11.5%	1,069,046	893,961	207,339	23.2%
Non-Operating Funds											
Beginning Balance	(960,421)	(960,421)	100.0%	(1,214,381)	(1,214,381)	(1,214,381)	100.0%	(1,185,588)	(1,185,588)	(1,185,588)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	808,613	54,921	6.8%	684,824	1,237,025	87,649	7.1%	1,095,591	1,044,055	89,704	8.6%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	35,400	-	0.0%	2,248	-	-	
2600 Plant Operations & Maintenance	7,750	-	0.0%	-	2,250	-	0.0%	-	-	-	
Total Expenditures	818,131	54,921	6.7%	707,730	1,274,675	87,649	6.9%	1,097,839	1,044,055	89,704	8.6%
Ending Fund Balance	(1,122,277)	(883,844)		(960,421)	(1,438,133)	(1,181,394)		(1,214,381)	(1,335,682)	(1,067,953)	

As of September 30, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Fund Balance	
Cash	618,676	Beginning Balance	(3,040,899)
Investments	1,416,530	Revenues	(34,834)
Accounts Receivable	<u>710,353</u>	Expenditures	<u>330,174</u>
Total Assets	<u><u>2,745,559</u></u>	Total Fund Balance	<u><u>(2,745,559)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,745,559)</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	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500 Interest Income	10,656	(4,550)	-42.7%	131,762	19,592	1,276	6.5%	18,922	24,700	1,114	4.5%
1900 Local Contributions	17,205	39,384	228.9%	996,052	995,951	-	0.0%	2,312,304	1,407,635	-	0.0%
Total Revenues	27,861	34,834	125.0%	1,127,814	1,015,543	1,276	0.1%	2,331,226	1,432,335	1,114	0.1%
Non-Operating Funds											
Beginning Balance	3,040,899	3,040,899	100.0%	2,975,500	2,975,500	2,975,500	100.0%	2,787,259	2,787,259	2,787,259	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	1,218,953	330,174	27.1%	1,062,415	2,339,630	75,500	3.2%	2,142,985	1,593,372	327,960	20.6%
Total Expenditures	1,218,953	330,174	27.1%	1,062,415	2,339,630	75,500	3.2%	2,142,985	1,593,372	327,960	20.6%
Ending Fund Balance	1,849,807	2,745,559		3,040,899	1,651,413	2,901,276		2,975,500	2,626,221	2,460,413	