

Monthly Financial Report  
Through October 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	479,871,736	-	0.0%	456,911,397	450,951,894	-	0.0%
Occupational Taxes	174,043,000	35,947,751	20.7%	165,754,818	170,493,750	36,738,862	21.5%	162,374,610	161,100,000	37,383,207	23.2%
Other Taxes	59,156,507	9,002,010	15.2%	56,671,550	55,574,828	8,811,757	15.9%	53,658,833	53,975,905	9,418,748	17.4%
Local Grants	5,963,390	1,091,114	18.3%	5,622,885	9,437,493	1,124,133	11.9%	14,588,175	6,743,833	1,522,487	22.6%
State Sources											
SEEK Program	232,487,382	78,533,652	33.8%	247,934,805	242,117,316	79,685,241	32.9%	248,012,271	246,348,362	83,830,769	34.0%
Other State Revenues	344,572,316	11,077,066	3.2%	349,864,756	347,411,386	12,048,457	3.5%	348,439,029	238,376,405	78,388,731	32.9%
KSFCC Allocation	11,900,000	5,384,793	45.3%	10,982,285	9,500,000	5,008,959	52.7%	9,449,764	7,900,000	5,000,161	63.3%
Federal Grants	165,490,176	26,373,173	15.9%	139,838,556	166,541,250	24,096,797	14.5%	152,498,344	147,484,459	26,028,659	17.6%
Interest	5,110,847	988,177	19.3%	7,781,645	3,141,147	796,304	25.4%	3,407,200	2,005,908	742,550	37.0%
Other Sources	103,976,231	18,199,626	17.5%	169,388,256	117,703,604	57,098,436	48.5%	65,068,045	114,916,276	16,256,038	14.1%
<b>Total Revenues</b>	<b>1,612,974,292</b>	<b>186,597,363</b>	<b>11.6%</b>	<b>1,633,909,916</b>	<b>1,601,792,509</b>	<b>225,408,945</b>	<b>14.1%</b>	<b>1,514,407,668</b>	<b>1,429,803,041</b>	<b>258,571,350</b>	<b>18.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	191,427,267	191,427,267	100.0%	158,135,043	158,135,043	158,135,043	100.0%	221,041,001	221,041,001	222,779,706	100.8%
<b>All Funds Expenditures</b>											
1100 Instruction	794,772,165	127,298,129	16.0%	764,451,784	808,406,331	122,313,569	15.1%	755,771,029	690,710,638	162,753,965	23.6%
2100 Student Support	76,887,881	12,214,258	15.9%	68,161,539	69,174,819	11,593,827	16.8%	66,023,129	59,687,393	14,816,237	24.8%
2200 Instructional Staff Support	165,764,266	30,709,531	18.5%	141,048,899	148,501,423	27,767,207	18.7%	155,387,136	151,300,070	37,197,286	24.6%
2300 District Administration	7,578,900	1,605,007	21.2%	6,814,225	7,005,482	1,615,950	23.1%	5,881,643	5,888,974	1,567,198	26.6%
2400 School Administration	115,024,124	23,391,547	20.3%	115,027,171	115,233,880	23,314,933	20.2%	98,562,869	96,270,622	24,921,589	25.9%
2500 Business Support	52,918,628	12,104,828	22.9%	45,822,234	52,021,847	10,450,871	20.1%	49,830,447	47,663,785	13,746,603	28.8%
2600 Plant Operations & Maintenance	132,158,464	33,991,219	25.7%	117,438,367	133,430,860	32,773,434	24.6%	118,046,299	132,792,015	32,451,555	24.4%
2700 Transportation	90,840,423	22,539,966	24.8%	89,192,089	92,212,145	18,421,576	20.0%	89,313,077	90,019,922	23,569,671	26.2%
2900 Other Instruction Support	-	992		47,026	35,237	7,358	20.9%	35,645	31,929	7,184	22.5%
3100 Food Service	109,800,737	14,777,532	13.5%	68,566,041	94,352,273	12,126,574	12.9%	73,130,155	101,566,173	17,791,357	17.5%
3200 Daycare Operations	600,562	27,803	4.6%	(435,894)	730,339	31,302	4.3%	237,015	771,039	76,855	10.0%
3300 Community Services	14,521,021	2,924,345	20.1%	12,185,903	14,752,782	2,925,941	19.8%	12,353,544	11,615,030	1,696,940	14.6%
4600 Site Improvement	35,592,253	23,371,894	65.7%	54,171,849	48,544,304	37,172,334	76.6%	52,752,999	51,067,476	17,795,285	34.8%
5100 Debt Service	63,854,000	19,621,032	30.7%	52,217,444	61,374,653	19,130,969	31.2%	46,717,052	52,370,714	16,514,826	31.5%
5200 Operating Transfers Out	58,125,753	15,060,047	25.9%	65,909,015	60,061,040	24,917,345	41.5%	53,271,587	51,341,470	13,307,233	25.9%
5300 Contingency	76,465,953	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
<b>Total Expenditures</b>	<b>1,794,905,129</b>	<b>339,638,132</b>	<b>18.9%</b>	<b>1,600,617,692</b>	<b>1,759,025,820</b>	<b>344,563,191</b>	<b>19.6%</b>	<b>1,577,313,626</b>	<b>1,636,966,685</b>	<b>378,213,785</b>	<b>23.1%</b>
<b>Ending Fund Balance</b>	<b>9,496,430</b>	<b>38,386,498</b>		<b>191,427,267</b>	<b>901,732</b>	<b>38,980,798</b>		<b>158,135,043</b>	<b>13,877,358</b>	<b>103,137,271</b>	

As of October 31, 2019

### General Fund (1) Balance Sheet

Assets	
Cash	43,434,214
Investments	55,067,630
Accounts Receivable	123,237
Due From Other Funds	36,155,110
Inventory	<u>2,324,261</u>
Total Assets	<u><u>137,104,453</u></u>
Liabilities	
Due To Other Funds	(70,961,488)
Accounts Payable	(2,830,986)
Accrued Expenditures	<u>(42,716,335)</u>
Total Liabilities	(116,508,809)
Fund Balance	
Beginning Balance	(131,790,729)
Revenues	(126,273,977)
Expenditures	<u>237,469,062</u>
Total Fund Balance	<u>(20,595,644)</u>
Total Liabilities and Fund Balance	<u>(137,104,453)</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	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	2,239,790	43.1%	5,228,894	4,900,000	1,895,634	38.7%	4,883,414	5,000,000	1,824,898	36.5%
1117 Motor Vehicle Taxes	31,360,593	6,762,220	21.6%	30,034,314	30,721,921	6,006,843	19.6%	29,567,758	29,972,997	6,307,066	21.0%
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	35,947,751	20.7%	165,754,818	170,493,750	36,738,862	21.5%	162,374,610	161,100,000	37,383,207	23.2%
1191 Omitted Property Taxes	7,000,000	-	0.0%	7,040,147	6,000,000	909,279	15.2%	6,008,970	5,100,000	1,286,213	25.2%
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	571	0.0%
1300 Tuition	507,500	92,000	18.1%	508,252	478,500	161,549	33.8%	479,270	401,000	95,000	23.7%
1510 Interest Income	5,000,000	667,084	13.3%	7,371,642	3,015,000	734,321	24.4%	3,149,013	1,900,000	634,242	33.4%
1900 Other Local Revenues	4,503,000	252,684	5.6%	4,528,431	4,323,300	350,803	8.1%	5,860,813	4,283,000	682,965	15.9%
3111 State SEEK Revenues	232,487,382	78,533,652	33.8%	247,934,805	242,117,316	79,685,241	32.9%	248,012,271	246,348,362	83,830,769	34.0%
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	300,391	16.7%	1,796,614	1,893,000	299,429	15.8%	1,895,654	1,748,000	436,928	25.0%
3900 On-Behalf Payments	298,211,921	-	0.0%	302,352,879	298,211,921	-	0.0%	298,310,873	191,618,724	60,969,628	31.8%
4100 Unrestricted Federal Revenues	10,000	-	0.0%	10,809	8,000	2,584	32.3%	8,185	2,800	10,388	371.0%
5220 Indirect Cost Transfers	6,166,689	1,478,405	24.0%	6,038,990	5,498,897	1,310,805	23.8%	6,428,432	6,117,676	873,472	14.3%
<b>Total Revenues</b>	<b>1,251,671,441</b>	<b>126,273,977</b>	<b>10.1%</b>	<b>1,235,111,294</b>	<b>1,222,193,027</b>	<b>128,095,351</b>	<b>10.5%</b>	<b>1,199,882,027</b>	<b>1,084,617,360</b>	<b>194,335,346</b>	<b>17.9%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>131,790,729</b>	<b>131,790,729</b>		<b>141,547,484</b>	<b>141,547,484</b>	<b>141,547,484</b>		<b>153,608,044</b>	<b>153,608,044</b>	<b>153,608,044</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	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	445,357,389	98,021,763	22.0%	446,197,933	459,837,001	96,097,872	20.9%	426,785,808	424,178,051	91,754,625	21.6%
0200	Employee Benefits	236,839,868	5,571,959	2.4%	235,638,848	232,782,721	5,290,667	2.3%	229,680,379	159,680,680	44,703,838	28.0%
0300	Professional/Technical Services	581,007	63,876	11.0%	351,228	650,933	117,171	18.0%	313,941	660,745	60,014	9.1%
0400	Property Services	926,828	162,905	17.6%	317,451	802,670	86,374	10.8%	297,451	355,947	75,344	21.2%
0500	Other Purchased Services	1,076,322	167,170	15.5%	723,727	1,051,475	207,600	19.7%	578,196	948,588	116,197	12.2%
0600	Supplies	18,586,112	4,539,642	24.4%	8,367,599	17,300,990	4,024,673	23.3%	7,721,170	13,324,091	4,154,684	31.2%
0700	Property	4,969,995	1,772,509	35.7%	4,711,455	4,931,866	1,666,149	33.8%	4,268,539	4,729,985	1,475,482	31.2%
0800	Miscellaneous	1,751,289	373,714	21.3%	467,744	1,044,343	300,186	28.7%	506,361	572,912	349,093	60.9%
1100	Instruction	710,088,810	110,673,536	15.6%	696,775,985	718,401,999	107,790,692	15.0%	670,151,845	604,450,999	142,689,277	23.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	47,220,518	10,448,642	22.1%	40,349,730	41,970,441	9,745,667	23.2%	38,882,364	39,295,694	9,432,562	24.0%
0200	Employee Benefits	22,080,546	641,217	2.9%	21,522,985	21,388,573	559,021	2.6%	21,088,434	14,182,574	4,208,112	29.7%
0300	Professional/Technical Services	1,740,218	185,763	10.7%	1,853,344	1,831,978	282,006	15.4%	1,604,575	1,635,184	157,642	9.6%
0400	Property Services	15,483	410	2.6%	61,871	73,933	5,125	6.9%	51,488	54,234	145	0.3%
0500	Other Purchased Services	166,521	41,072	24.7%	146,622	173,147	39,110	22.6%	122,309	147,679	34,397	23.3%
0600	Supplies	450,492	81,165	18.0%	295,145	380,007	108,018	28.4%	251,141	321,000	54,514	17.0%
0700	Property	87,549	27,841	31.8%	78,607	78,349	32,053	40.9%	47,503	68,877	8,196	11.9%
0800	Miscellaneous	217,587	28,972	13.3%	25,599	33,721	17,135	50.8%	25,829	30,415	13,305	43.7%
2100	Student Support	71,978,915	11,455,082	15.9%	64,333,903	65,930,148	10,788,135	16.4%	62,073,643	55,735,658	13,908,873	25.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	78,156,836	15,890,189	20.3%	62,038,646	66,275,535	14,579,287	22.0%	68,731,931	73,440,868	16,671,949	22.7%
0200	Employee Benefits	37,477,570	1,280,203	3.4%	32,399,684	36,774,288	1,189,635	3.2%	36,464,088	25,392,321	7,489,100	29.5%
0300	Professional/Technical Services	3,511,737	561,327	16.0%	3,018,301	3,692,580	549,728	14.9%	1,557,934	2,362,080	398,640	16.9%
0400	Property Services	419,312	134,426	32.1%	253,453	350,211	90,029	25.7%	31,199	134,706	7,212	5.4%
0500	Other Purchased Services	619,741	155,679	25.1%	663,664	808,986	173,744	21.5%	484,914	630,556	121,833	19.3%
0600	Supplies	3,529,527	2,115,451	59.9%	3,289,164	3,560,277	1,714,977	48.2%	2,790,986	3,181,418	1,628,308	51.2%
0700	Property	3,810,114	1,074,717	28.2%	2,608,559	3,250,984	965,901	29.7%	2,442,970	2,701,221	1,283,611	47.5%
0800	Miscellaneous	177,336	28,682	16.2%	167,785	184,697	43,930	23.8%	94,573	101,149	14,370	14.2%
2200	Instructional Staff Support	127,702,173	21,240,675	16.6%	104,439,256	114,897,558	19,307,231	16.8%	112,598,595	107,944,319	27,615,023	25.6%

		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	3,964,567	1,110,640	28.0%	3,562,356	3,823,129	891,538	23.3%	2,563,463	2,859,821	818,187	28.6%
0200	Employee Benefits	1,299,003	114,458	8.8%	1,792,274	1,293,535	386,875	29.9%	1,219,998	998,114	310,082	31.1%
0300	Professional/Technical Services	1,246,564	181,256	14.5%	923,979	1,359,997	138,925	10.2%	1,557,146	1,484,489	199,892	13.5%
0400	Property Services	10,760	540	5.0%	22,833	24,776	-	0.0%	7,747	7,826	-	0.0%
0500	Other Purchased Services	276,683	56,527	20.4%	146,792	171,423	51,068	29.8%	106,329	245,695	44,420	18.1%
0600	Supplies	311,517	21,171	6.8%	104,555	141,812	34,817	24.6%	80,661	100,399	31,458	31.3%
0700	Property	22,590	9,561	42.3%	12,752	28,458	6,777	23.8%	71,325	78,369	31,508	40.2%
0800	Miscellaneous	236,744	93,338	39.4%	85,810	89,479	81,422	91.0%	83,684	83,712	82,304	98.3%
<b>2300</b>	<b>District Administration</b>	<b>7,368,430</b>	<b>1,587,490</b>	<b>21.5%</b>	<b>6,651,351</b>	<b>6,932,609</b>	<b>1,591,422</b>	<b>23.0%</b>	<b>5,690,353</b>	<b>5,858,425</b>	<b>1,517,850</b>	<b>25.9%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	72,432,796	18,843,918	26.0%	72,119,981	72,991,203	19,091,068	26.2%	61,518,146	63,615,633	16,085,638	25.3%
0200	Employee Benefits	32,626,091	2,134,249	6.5%	36,309,332	31,926,406	2,035,280	6.4%	30,800,851	22,919,304	6,606,808	28.8%
0300	Professional/Technical Services	549,292	100,876	18.4%	337,867	528,202	70,675	13.4%	242,907	390,165	61,077	15.7%
0400	Property Services	522,137	128,830	24.7%	296,435	528,279	78,109	14.8%	421,292	557,829	136,206	24.4%
0500	Other Purchased Services	872,971	299,888	34.4%	916,484	1,139,903	248,729	21.8%	788,483	982,129	303,782	30.9%
0600	Supplies	5,787,436	1,128,870	19.5%	2,509,333	5,029,029	1,004,272	20.0%	2,572,586	5,118,896	1,078,626	21.1%
0700	Property	2,035,217	599,788	29.5%	1,871,004	2,825,573	616,275	21.8%	1,674,830	2,308,497	495,458	21.5%
0800	Miscellaneous	66,447	24,381	36.7%	82,059	118,605	42,004	35.4%	80,944	199,016	26,193	13.2%
<b>2400</b>	<b>School Administration</b>	<b>114,892,388</b>	<b>23,260,800</b>	<b>20.2%</b>	<b>114,442,495</b>	<b>115,087,200</b>	<b>23,186,412</b>	<b>20.1%</b>	<b>98,100,039</b>	<b>96,091,467</b>	<b>24,793,789</b>	<b>25.8%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	24,084,770	6,013,306	25.0%	21,246,182	22,591,693	5,801,308	25.7%	21,257,440	21,382,502	5,743,042	26.9%
0200	Employee Benefits	12,806,443	2,041,006	15.9%	13,304,237	13,751,555	1,925,129	14.0%	13,916,522	10,481,406	3,298,638	31.5%
0300	Professional/Technical Services	1,788,537	508,175	28.4%	1,353,202	1,725,729	339,976	19.7%	1,240,339	1,636,272	204,075	12.5%
0400	Property Services	208,657	(130,851)	-62.7%	86,130	595,746	84,684	14.2%	382,589	482,043	(56,186)	-11.7%
0500	Other Purchased Services	4,806,540	1,759,034	36.6%	3,793,148	6,126,012	807,637	13.2%	5,705,527	4,533,854	2,206,081	48.7%
0600	Supplies	3,995,851	1,285,364	32.2%	2,143,172	2,515,019	361,899	14.4%	2,301,716	2,534,878	432,790	17.1%
0700	Property	2,534,471	390,586	15.4%	3,083,721	3,052,031	975,340	32.0%	3,562,251	4,576,254	1,514,621	33.1%
0800	Miscellaneous	448,917	170,560	38.0%	171,645	392,853	9,012	2.3%	284,006	347,814	7,737	2.2%
<b>2500</b>	<b>Business Support</b>	<b>50,674,185</b>	<b>12,037,181</b>	<b>23.8%</b>	<b>45,181,437</b>	<b>50,750,638</b>	<b>10,304,987</b>	<b>20.3%</b>	<b>48,650,390</b>	<b>45,975,023</b>	<b>13,350,798</b>	<b>29.0%</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>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	53,794,269	12,985,500	24.1%	48,942,750	51,527,074	13,215,477	25.6%	49,182,148	53,136,216	13,124,171	24.7%
0200	Employee Benefits	26,177,171	4,297,661	16.4%	23,335,643	24,529,642	4,035,641	16.5%	22,399,966	23,050,491	6,097,461	26.5%
0300	Professional/Technical Services	967,386	226,775	23.4%	1,436,701	1,595,763	120,688	7.6%	1,399,641	1,594,156	296,456	18.6%
0400	Property Services	21,765,029	7,793,935	35.8%	16,819,348	24,522,132	7,739,961	31.6%	15,721,753	22,833,890	4,642,229	20.3%
0500	Other Purchased Services	1,638,787	(253,230)	-15.5%	699,463	2,280,327	(272,204)	-11.9%	2,011,917	3,248,139	(59,133)	-1.8%
0600	Supplies	23,202,252	7,983,112	34.4%	22,555,732	25,449,007	7,069,017	27.8%	24,315,124	25,449,088	7,404,433	29.1%
0700	Property	3,262,219	705,473	21.6%	2,461,885	3,151,392	668,833	21.2%	2,490,420	3,112,682	766,653	24.6%
0800	Miscellaneous	1,208,170	44,869	3.7%	108,292	118,040	10,536	8.9%	121,253	138,303	23,884	17.3%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>132,015,284</b>	<b>33,784,096</b>	<b>25.6%</b>	<b>116,359,814</b>	<b>133,173,376</b>	<b>32,587,948</b>	<b>24.5%</b>	<b>117,642,222</b>	<b>132,562,964</b>	<b>32,296,154</b>	<b>24.4%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	47,741,990	11,327,098	23.7%	47,518,878	48,322,651	11,079,470	22.9%	45,358,888	45,701,792	10,392,378	22.7%
0200	Employee Benefits	19,032,310	3,732,060	19.6%	23,354,992	18,676,256	3,367,595	18.0%	20,966,152	17,494,710	5,083,649	29.1%
0300	Professional/Technical Services	139,729	(110,413)	-79.0%	(1,234,944)	124,592	(683,682)	-548.7%	(864,175)	123,380	(425,750)	-345.1%
0400	Property Services	88,553	19,350	21.9%	32,432	58,444	8,353	14.3%	25,951	47,501	4,965	10.5%
0500	Other Purchased Services	3,149,144	1,960,926	62.3%	3,652,458	5,717,125	1,684,169	29.5%	3,001,722	2,915,249	1,269,065	43.5%
0600	Supplies	8,736,868	3,416,550	39.1%	9,523,459	9,752,044	2,168,579	22.2%	8,481,400	8,752,308	2,533,989	29.0%
0700	Property	10,736,558	2,073,786	19.3%	4,452,051	7,347,846	84,492	1.1%	10,814,113	11,272,183	4,145,890	36.8%
0800	Miscellaneous	80,250	15,655	19.5%	61,273	188,836	9,670	5.1%	59,390	80,812	19,073	23.6%
<b>2700</b>	<b>Transportation</b>	<b>89,705,400</b>	<b>22,435,013</b>	<b>25.0%</b>	<b>87,360,599</b>	<b>90,187,795</b>	<b>17,718,647</b>	<b>19.6%</b>	<b>87,843,441</b>	<b>86,387,934</b>	<b>23,023,258</b>	<b>26.7%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	-	-		44,772	33,966	8,816	26.0%	33,832	30,138	6,905	22.9%
0200	Employee Benefits	-	-		2,254	1,271	492	38.7%	1,813	1,791	279	15.6%
<b>2900</b>	<b>Other Instruction Support</b>	<b>-</b>	<b>-</b>		<b>47,026</b>	<b>35,237</b>	<b>9,309</b>	<b>26.4%</b>	<b>35,645</b>	<b>31,929</b>	<b>7,184</b>	<b>22.5%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,133	13,531	19.3%	-	-	-		-	-	279	
0200	Employee Benefits	-	4,730		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(37)		22,116	-	-		16,060	-	-	
<b>3100</b>	<b>Food Service</b>	<b>87,133</b>	<b>18,224</b>	<b>20.9%</b>	<b>22,116</b>	<b>-</b>	<b>-</b>		<b>16,060</b>	<b>-</b>	<b>279</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	561,243	22.6%	1,864,606	2,160,256	555,150	25.7%	1,936,833	2,098,894	546,737	26.0%
0200 Employee Benefits	1,095,632	45,199	4.1%	1,019,439	1,076,070	50,750	4.7%	1,042,476	755,091	216,425	28.7%
0300 Professional/Technical Services	16,190	1,787	11.0%	4,709	6,337	685	10.8%	235	4,869	-	0.0%
0400 Property Services	3,890	1,440	37.0%	-	1,575	-	0.0%	1,314	1,350	714	52.9%
0500 Other Purchased Services	13,236	2,582	19.5%	11,375	14,279	1,909	13.4%	14,560	17,100	7,005	41.0%
0600 Supplies	18,383	2,201	12.0%	23,135	29,587	3,753	12.7%	15,552	23,957	2,694	11.2%
0700 Property	8,685	790	9.1%	21,160	23,111	2,663	11.5%	13,428	20,003	3,846	19.2%
0800 Miscellaneous	9,411	861	9.1%	9,801	15,063	5,506	36.6%	3,499	8,358	-	0.0%
<b>3300 Community Services</b>	<b>3,647,994</b>	<b>616,103</b>	<b>16.9%</b>	<b>2,954,225</b>	<b>3,326,278</b>	<b>620,417</b>	<b>18.7%</b>	<b>3,027,897</b>	<b>2,929,622</b>	<b>777,420</b>	<b>26.5%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>											
0100 Salaries	898,471	244,017	27.2%	696,078	762,459	194,170	25.5%	717,019	727,025	192,329	26.5%
0200 Employee Benefits	342,251	38,027	11.1%	335,557	351,862	30,529	8.7%	346,746	270,527	81,914	30.3%
0300 Professional/Technical Services	283,701	63,224	22.3%	100,915	165,830	130	0.1%	1,429	4,900	1,254	25.6%
0400 Property Services	1,982	139	7.0%	618	1,000	-	0.0%	-	1,000	-	0.0%
0500 Other Purchased Services	13,300	2,968	22.3%	11,988	14,469	3,930	27.2%	8,582	14,200	2,023	14.2%
0600 Supplies	22,569	9,198	40.8%	12,198	24,384	4,454	18.3%	14,176	20,013	5,108	25.5%
0700 Property	8,179	2,098	25.7%	1,310	5,964	-	0.0%	23,874	27,111	12,346	45.5%
0800 Miscellaneous	21,800	198	0.9%	2,347	1,500	1,155	77.0%	1,335	2,700	900	33.3%
<b>4300 Architectural &amp; Engineering</b>	<b>1,592,253</b>	<b>359,872</b>	<b>22.6%</b>	<b>1,161,011</b>	<b>1,327,468</b>	<b>234,369</b>	<b>17.7%</b>	<b>1,113,161</b>	<b>1,067,476</b>	<b>295,873</b>	<b>27.7%</b>
<b>5200 Operating Transfers Out</b>	<b>1,910,000</b>	<b>991</b>	<b>0.1%</b>	<b>5,138,831</b>	<b>2,036,994</b>	<b>-</b>	<b>0.0%</b>	<b>4,999,296</b>	<b>1,570,802</b>	<b>-</b>	<b>0.0%</b>
<b>5300 Contingency</b>	<b>76,465,953</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>53,188,406</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>93,869,437</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>1,388,128,917</b>	<b>237,469,062</b>	<b>17.1%</b>	<b>1,244,868,049</b>	<b>1,355,275,706</b>	<b>224,139,567</b>	<b>16.5%</b>	<b>1,211,942,587</b>	<b>1,234,476,055</b>	<b>280,275,778</b>	<b>22.7%</b>
<b>Ending Fund Balance</b>	<b>(4,666,747)</b>	<b>20,595,644</b>		<b>131,790,729</b>	<b>8,464,806</b>	<b>45,503,267</b>		<b>141,547,484</b>	<b>3,749,350</b>	<b>67,667,612</b>	

As of October 31, 2019

### Special Revenue Fund (2) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	26,586,831		Accounts Payable	(1,179,864)
	Accounts Receivable	<u>302,909</u>		Due To Other Funds	<u>(30,244,331)</u>
<b>Total Assets</b>		<u><u>26,889,740</u></u>	<b>Total Liabilities</b>		(31,424,195)
				Fund Balance	
				Beginning Balance	(9,191,713)
				Revenues	(15,106,744)
				Expenditures	<u>28,832,912</u>
			<b>Total Fund Balance</b>		<u>4,534,455</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(26,889,740)</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	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	4,498	11,132	247.5%	30,934	1,397	6,249	447.3%	10,356	-	1,403	
1700 Student Fees	52,321	310	0.6%	24,481	68,383	24,296	35.5%	-	-	-	
1900 Local Grants and Contributions	5,823,951	860,196	14.8%	4,216,634	4,475,407	817,870	18.3%	12,003,218	5,067,758	1,034,596	20.4%
3200 State Grants	35,901,214	6,424,709	17.9%	31,675,824	33,565,096	6,078,838	18.1%	33,886,228	31,411,615	11,328,334	36.1%
4300 Direct Federal Grants	17,262,769	193,527	1.1%	2,231,614	15,695,057	342,773	2.2%	18,357,531	15,108,257	2,939,201	19.5%
4500 Federal Grants Through State	74,270,486	7,180,013	9.7%	74,290,824	74,593,805	6,228,231	8.3%	70,330,081	69,471,222	5,769,018	4.2%
4700 Federal Grants Thru Intermediary	1,098,323	205,745	18.7%	731,650	631,688	139,102	22.0%	907,069	664,528	256,232	868.1%
4810 Medicaid Reimbursement	3,757,692	225,120	6.0%	1,961,865	2,048,478	381,942	18.6%	1,583,110	-	-	
5210 Operating Transfers In	2,421,000	5,991	0.2%	2,070,995	2,454,264	5,000	0.2%	1,950,269	252,054	4,919	0.0%
<b>Total Revenues</b>	<b>140,592,254</b>	<b>15,106,744</b>	<b>10.7%</b>	<b>117,234,821</b>	<b>133,533,575</b>	<b>14,024,301</b>	<b>10.5%</b>	<b>139,027,862</b>	<b>121,975,434</b>	<b>21,333,702</b>	<b>17.5%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	9,191,713	9,191,713	100.0%	10,215,664	10,215,664	10,215,664	100.0%	12,971,802	12,971,802	14,710,507	113.4%
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	81,849,147	15,589,487	19.0%	63,254,041	81,840,472	13,585,562	16.6%	81,801,181	79,949,356	19,156,329	24.0%
2100 Student Support	4,908,966	759,176	15.5%	3,827,636	3,244,671	805,691	24.8%	3,949,486	3,951,735	907,364	23.0%
2200 Instructional Staff Support	37,640,646	9,441,762	25.1%	36,402,816	33,029,655	8,424,837	25.5%	42,625,636	42,839,035	9,549,891	22.3%
2300 District Administration	210,470	17,517	8.3%	162,874	72,873	24,529	33.7%	191,290	30,549	49,347	161.5%
2400 School Administration	131,736	130,747	99.2%	584,676	146,680	128,520	87.6%	462,830	179,154	127,801	71.3%
2500 Business Support	2,244,443	67,648	3.0%	640,797	1,271,209	145,885	11.5%	1,180,057	1,688,761	395,804	23.4%
2600 Plant Operations & Maintenance	34,900	200,136	573.5%	1,010,374	25,700	164,384	639.6%	324,114	1,074	109,736	10221.0%
2700 Transportation	1,135,023	104,954	9.2%	1,831,490	2,024,350	702,929	34.7%	1,469,636	3,631,988	546,413	15.0%
3300 Community Services	9,623,185	1,956,589	20.3%	8,148,356	9,057,013	1,743,535	19.3%	7,153,686	7,061,881	-	
5200 Operating Transfers Out	3,036,753	563,905	18.6%	2,395,712	2,933,826	480,895	16.4%	2,626,084	2,998,667	604,399	0.0%
<b>Total Expenditures</b>	<b>140,815,269</b>	<b>28,832,912</b>	<b>20.5%</b>	<b>118,258,772</b>	<b>133,646,449</b>	<b>26,204,817</b>	<b>19.6%</b>	<b>141,784,000</b>	<b>142,540,753</b>	<b>33,236,011</b>	<b>23.3%</b>
<b>Ending Fund Balance</b>	<b>8,968,698</b>	<b>(4,534,455)</b>		<b>9,191,713</b>	<b>10,102,790</b>	<b>(1,964,852)</b>		<b>10,215,664</b>	<b>(7,593,517)</b>	<b>2,808,198</b>	

As of October 31, 2019

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

Assets		Liabilities	
Due From Other Funds	<u>4,362,958</u>	Due to Other Funds	(402)
		Accounts Payable	<u>(234,559)</u>
<b>Total Assets</b>	<u><u>4,362,958</u></u>	<b>Total Liabilities</b>	<u><u>(234,961)</u></u>
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(1,727,538)
		Expenditures	<u>836,947</u>
		<b>Total Fund Balance</b>	<u>(4,127,997)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(4,362,958)</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>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	1,260,125	1,596,068	126.7%	3,941,998	3,966,135	1,715,206	43.2%	3,639,006	3,509,092	1,470,557	41.9%
1900 Local Grants and Contributions	82,046	131,470	160.2%	410,199	3,966,135	115,871	2.9%	272,353	268,440	96,481	35.9%
<b>Total Revenues</b>	<b>1,342,171</b>	<b>1,727,538</b>	<b>128.7%</b>	<b>4,352,197</b>	<b>7,932,269</b>	<b>1,831,077</b>	23.1%	<b>3,911,359</b>	<b>3,777,532</b>	<b>1,567,038</b>	41.5%
<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	1,921,057	829,960	43.2%	3,629,301	6,793,741	641,167	9.4%	2,588,886	4,988,529	605,185	12.1%
2600 Plant Operations & Maintenance	108,280	6,987	6.5%	68,179	231,784	21,103	9.1%	79,963	227,977	45,665	20.0%
<b>Total Expenditures</b>	<b>2,029,337</b>	<b>836,947</b>	<b>41.2%</b>	<b>3,697,480</b>	<b>7,025,524</b>	<b>662,270</b>	9.4%	<b>2,668,849</b>	<b>5,216,507</b>	<b>650,850</b>	12.5%
<b>Ending Fund Balance</b>	<b>2,550,240</b>	<b>4,127,997</b>		<b>3,237,406</b>	<b>3,489,434</b>	<b>3,751,496</b>	107.5%	<b>2,582,689</b>	<b>(1,438,975)</b>	<b>916,188</b>	-63.7%
<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	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 Expenditures</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>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

As of October 31, 2019

**Building Fund (320) Balance Sheet**

Liabilities		Fund Balance	
Due to Other Funds	<u>(2,138,070)</u>	Beginning Balance	(4,180,415)
		Revenues	-
<b>Total Liabilities</b>	<u><u>(2,138,070)</u></u>	Expenditures	<u>6,318,485</u>
		<b>Total Fund Balance</b>	<u>2,138,070</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>-</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	28,937,005	Due To Other Funds	(4,092,577)
Due From Other Funds	<u>47,156,966</u>	Accounts Payable	<u>(89,242)</u>
<b>Total Assets</b>	<u><u>76,093,971</u></u>	<b>Total Liabilities</b>	(4,181,819)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(242,081)
		Expenditures	<u>25,954,394</u>
		<b>Total Fund Balance</b>	<u>(71,912,152)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(76,093,971)</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%	102,096	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>38,045,207</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	4,180,415	4,180,415	100.0%	9,459,699	9,459,699	9,459,699	100.0%	1,092,048	1,092,048	1,092,048	100.0%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	40,704,000	6,318,485	15.5%	43,324,491	39,518,221	15,608,845	39.5%	29,069,266	34,680,000	4,424,044	12.8%
<b>Total Expenditures</b>	<b>40,704,000</b>	<b>6,318,485</b>	<b>15.5%</b>	<b>43,324,491</b>	<b>39,518,221</b>	<b>15,608,845</b>	<b>39.5%</b>	<b>29,069,266</b>	<b>34,680,000</b>	<b>4,424,044</b>	<b>12.8%</b>
<b>Ending Fund Balance</b>	<b>4,180,415</b>	<b>(2,138,070)</b>		<b>4,180,415</b>	<b>9,459,699</b>	<b>(6,149,146)</b>		<b>9,459,699</b>	<b>1,092,048</b>	<b>(3,329,576)</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	242,081		71,337	-	12,950		124,902	-	73,412	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	45,497	-	-	
5100 Bond Proceeds	34,000,000	-	0.0%	90,362,974	45,093,293	29,625,000	65.7%	-	50,000,000	-	0.0%
5210 Operating Transfers In	-	-		16,609,998	-	9,459,699		4,556,264	-	1,016,721	
<b>Total Revenues</b>	<b>34,000,000</b>	<b>242,081</b>	<b>0.7%</b>	<b>107,044,309</b>	<b>46,698,394</b>	<b>39,097,648</b>	<b>83.7%</b>	<b>4,726,663</b>	<b>50,000,000</b>	<b>1,090,134</b>	<b>2.2%</b>
<b>Non-Operating Funds</b>											
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	
<b>Construction Fund Expenditures</b>											
4600 Construction	34,000,000	23,012,022	67.7%	53,010,838	47,216,836	36,937,966	78.2%	51,639,838	50,000,000	17,499,412	35.0%
5100 Debt Service	-	-		497,067	-	221,743		-	-	0	
5200 Operating Transfers Out	-	2,942,371		2,772,114	-	3,671,460		4,067,204	-	3,049,532	
<b>Total Expenditures</b>	<b>34,000,000</b>	<b>25,954,394</b>	<b>76.3%</b>	<b>56,280,019</b>	<b>47,216,836</b>	<b>40,831,169</b>	<b>86.5%</b>	<b>55,707,042</b>	<b>50,000,000</b>	<b>20,548,945</b>	<b>41.1%</b>
<b>Ending Fund Balance</b>	<b>97,624,465</b>	<b>71,912,152</b>		<b>97,624,465</b>	<b>46,341,733</b>	<b>45,126,654</b>		<b>46,860,175</b>	<b>97,840,554</b>	<b>78,381,743</b>	

As of October 31, 2019

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

Fund Balance	
Beginning Balance	-
Revenues	(19,621,032)
Expenditures	19,621,032
	<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	7,981,294	Due To Other Funds	(8,558,900)
Accounts Receivable	6,713,378	Accounts Payable	(1,139,284)
Inventory	3,024,348	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		
		<b>Total Liabilities</b>	(106,127,192)
<b>Total Assets</b>	<hr/> <hr/> 51,838,567		
		Fund Balance	
		Beginning Balance	57,500,175
		Revenues	(18,885,359)
		Expenditures	<hr/> 15,673,809
		<b>Total Fund Balance</b>	<hr/> 54,288,625
		<b>Total Liabilities and Fund Balance</b>	<hr/> <hr/> (51,838,567)

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	5,384,793	45.3%	10,982,285	9,500,000	5,008,959	52.7%	9,449,764	7,900,000	5,000,161	63.3%
4300 Federal Direct Reimbursements	2,620,000	660,588	25.2%	2,621,896	2,600,000	657,771	25.3%	2,607,925	1,063,714	655,659	61.6%
5210 Operating Transfers In	49,334,000	13,575,651	27.5%	38,116,196	48,160,691	13,242,496	27.5%	34,659,363	43,407,000	10,811,855	24.9%
<b>Total Revenues</b>	<b>63,854,000</b>	<b>19,621,032</b>	<b>30.7%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>18,909,226</b>	<b>31.4%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>16,467,675</b>	<b>31.4%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	63,854,000	19,621,032	30.7%	51,720,377	60,260,691	18,909,226	31.4%	46,717,052	52,370,714	16,467,675	31.4%
<b>Total Expenditures</b>	<b>63,854,000</b>	<b>19,621,032</b>	<b>30.7%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>18,909,226</b>	<b>31.4%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>16,467,675</b>	<b>31.4%</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	44,571	37.1%	170,812	100,000	38,721	38.7%	101,428	101,428	31,630	31.2%
1600 Food Sales	4,600,000	938,487	20.4%	3,023,797	4,500,000	914,437	20.3%	3,004,729	5,290,000	917,314	17.3%
1900 Local Contributions	50,000	(5,878)	-11.8%	(13,663)	71,943	15,343	21.3%	5,855	33,100	578	1.7%
3200 State Grants	-	-		499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	-		4,346,901	4,550,566	1,242,768	27.3%	4,550,566	3,687,631	1,174,497	31.8%
4500 Federal Grants Through State	66,480,906	17,908,180	26.9%	54,592,235	70,972,222	16,346,977	23.0%	54,519,788	56,983,897	16,408,550	28.8%
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>71,250,906</b>	<b>18,885,359</b>	<b>26.5%</b>	<b>69,007,812</b>	<b>80,204,731</b>	<b>18,558,245</b>	<b>23.1%</b>	<b>69,854,204</b>	<b>70,333,393</b>	<b>18,532,568</b>	<b>26.3%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(57,500,175)</b>	<b>(57,500,175)</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	109,713,604	14,759,309	13.5%	68,543,925	94,352,273	12,126,574	12.9%	73,114,095	101,357,621	16,002,152	15.8%
5100 Debt Service	-	-		-	1,113,962	-	0.0%	-	-	47,151	
5200 Operating Transfers Out	3,840,000	914,500	23.8%	3,643,278	6,924,529	829,910	12.0%	3,807,348	3,360,000	869,338	
<b>Total Expenditures</b>	<b>113,553,604</b>	<b>15,673,809</b>	<b>13.8%</b>	<b>72,187,203</b>	<b>102,390,764</b>	<b>12,956,484</b>	<b>12.7%</b>	<b>76,921,443</b>	<b>104,717,621</b>	<b>16,918,640</b>	<b>16.2%</b>
<b>Ending Fund Balance</b>	<b>(99,802,873)</b>	<b>(54,288,625)</b>		<b>(57,500,175)</b>	<b>(76,506,817)</b>	<b>(48,719,022)</b>		<b>(54,320,784)</b>	<b>(81,637,773)</b>	<b>(45,639,617)</b>	

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

Assets		Liabilities	
Due From Other Funds	592,368	Accounts Payable	(722)
Deferred Outflows - Pension Contributions	<u>16,692</u>	Unfunded Pension Liability	(100,681)
<b>Total Assets</b>	<u><u>609,060</u></u>	Deferred Inflows - Pension Investments	<u>(8,868)</u>
		<b>Total Liabilities</b>	(110,271)
		Fund Balance	
		Beginning Balance	(489,421)
		Revenues	(37,171)
		Expenditures	<u>27,803</u>
		<b>Total Fund Balance</b>	<u>(498,789)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(609,060)</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>(38,073)</u>	Beginning Balance	(57,862)
<b>Total Liabilities</b>	<u><u>(38,073)</u></u>	Revenues	-
		Expenditures	<u>95,935</u>
		<b>Total Fund Balance</b>	<u>38,073</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	1,453	20.7%	3,827	50,561	210	0.4%
3200 State Grants	18,181	37,171	204.4%	269,163	269,163	41,387	15.4%	303,728	303,728	51,176	16.8%
3900 On-Behalf Payments	-	-		24,521	38,474	11,065	28.8%	38,474	44,792	14,267	31.9%
<b>Total Revenues</b>	<b>18,181</b>	<b>37,171</b>	<b>204.4%</b>	<b>300,718</b>	<b>314,671</b>	<b>53,905</b>	<b>17.1%</b>	<b>346,029</b>	<b>399,081</b>	<b>65,653</b>	<b>16.5%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	489,421	489,421	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	600,562	27,803	4.6%	(435,894)	730,339	31,302	4.3%	237,015	771,039	76,855	10.0%
<b>Total Expenditures</b>	<b>600,562</b>	<b>27,803</b>	<b>4.6%</b>	<b>(435,894)</b>	<b>730,339</b>	<b>31,302</b>	<b>4.3%</b>	<b>237,015</b>	<b>771,039</b>	<b>76,855</b>	<b>10.0%</b>
<b>Ending Fund Balance</b>	<b>(92,960)</b>	<b>498,789</b>		<b>489,421</b>	<b>(662,860)</b>	<b>(224,588)</b>		<b>(247,191)</b>	<b>(728,163)</b>	<b>(367,408)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	-	0.0%	18,892	23,000	2,875	12.5%	24,224	23,061	2,281	9.9%
1900 Local Contributions	-	-		39,084	39,084	510	1.3%	37,630	37,630	3,425	9.1%
3900 On-Behalf Payments	-	-		3,521	4,936	-	0.0%	4,936	3,987	1,270	31.9%
5210 Operating Transfers In	95,000	-	0.0%	92,891	96,925	-	0.0%	94,449	98,107	-	0.0%
<b>Total Revenues</b>	<b>110,033</b>	<b>-</b>	<b>0.0%</b>	<b>154,388</b>	<b>163,945</b>	<b>3,385</b>	<b>2.1%</b>	<b>161,239</b>	<b>162,785</b>	<b>6,976</b>	<b>4.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	57,862	57,862	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	104,375	94,127	90.2%	105,421	113,162	75,283	66.5%	104,550	107,061	76,270	71.2%
2200 Instructional Staff Support	47,173	-	0.0%	14,980	65,704	-	0.0%	21,476	66,242	-	0.0%
3300 Community Services	15,033	1,808	12.0%	20,907	29,861	973	3.3%	31,103	30,155	6,108	20.3%
<b>Total Expenditures</b>	<b>166,581</b>	<b>95,935</b>	<b>57.6%</b>	<b>141,308</b>	<b>208,727</b>	<b>76,256</b>	<b>36.5%</b>	<b>157,129</b>	<b>203,457</b>	<b>82,378</b>	<b>40.5%</b>
<b>Ending Fund Balance</b>	<b>1,314</b>	<b>(38,073)</b>		<b>57,862</b>	<b>0</b>	<b>(28,089)</b>		<b>44,782</b>	<b>(0)</b>	<b>(34,730)</b>	

As of October 31, 2019

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

Assets			Liabilities	
Cash	319,912		Due To Other Funds	(24,581)
			Accounts Payable	(930)
<b>Total Assets</b>	<b>319,912</b>		<b>Total Liabilities</b>	<b>(25,511)</b>
			Fund Balance	
			Beginning Balance	(274,953)
			Revenues	(51,542)
			Expenditures	32,094
			<b>Total Fund Balance</b>	<b>(294,401)</b>
			<b>Total Liabilities and Fund Balance</b>	<b>(319,912)</b>

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

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

Assets			Liabilities	
Due from Other Funds	474,491		Accounts Payable	(155)
Deferred Outflows - Pension Contributions	239,008		Unfunded Pension Liabilities	(1,441,638)
			Deferred Inflows - Pension Investments	(126,977)
<b>Total Assets</b>	<b>713,499</b>		<b>Total Liabilities</b>	<b>(1,568,770)</b>
			Fund Balance	
			Beginning Balance	960,422
			Revenues	(216,170)
			Expenditures	111,019
			<b>Total Fund Balance</b>	<b>855,271</b>
			<b>Total Liabilities and Fund Balance</b>	<b>(713,499)</b>

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	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	1,412	1,805	127.9%	5,158	5,158	1,417	27.5%	2,579	2,579	657	25.5%
1800 Daycare Fees	101,287	49,737	49.1%	183,017	213,768	61,311	28.7%	212,071	276,788	57,582	20.8%
3900 On-Behalf Payments	-	-		31,525	31,625	8,098	25.6%	31,625	34,618	11,035	31.9%
<b>Total Revenues</b>	<b>102,699</b>	<b>51,542</b>	<b>50.2%</b>	<b>219,700</b>	<b>250,551</b>	<b>70,826</b>	<b>28.3%</b>	<b>246,275</b>	<b>313,985</b>	<b>69,274</b>	<b>22.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	274,953	274,953	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	88	4.0%	28,976	30,627	7,433	24.3%
2200 Instructional Staff Support	372,506	27,094	7.3%	168,941	475,080	35,139	7.4%	139,181	450,475	32,372	7.2%
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%
<b>Total Expenditures</b>	<b>377,676</b>	<b>32,094</b>	<b>8.5%</b>	<b>176,152</b>	<b>482,290</b>	<b>40,227</b>	<b>8.3%</b>	<b>173,077</b>	<b>486,102</b>	<b>44,724</b>	<b>9.2%</b>
<b>Ending Fund Balance</b>	<b>(24)</b>	<b>294,401</b>		<b>274,953</b>	<b>(334)</b>	<b>262,005</b>		<b>231,405</b>	<b>(13,910)</b>	<b>182,757</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	656,276	216,170	32.9%	742,039	885,286	205,071	23.2%	889,911	889,911	306,351	34.4%
3900 On-Behalf Payments	-	-		219,651	179,135	45,637	25.5%	179,135	146,311	46,597	31.8%
<b>Total Revenues</b>	<b>656,276</b>	<b>216,170</b>	<b>32.9%</b>	<b>961,690</b>	<b>1,064,421</b>	<b>250,708</b>	<b>23.6%</b>	<b>1,069,046</b>	<b>1,036,222</b>	<b>352,948</b>	<b>34.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(960,422)	(960,422)	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	808,606	111,019	13.7%	684,825	1,254,746	220,778	17.6%	1,095,591	1,184,065	219,471	18.5%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	33,427	-	0.0%	2,248	-	-	
<b>Total Expenditures</b>	<b>810,374</b>	<b>111,019</b>	<b>13.7%</b>	<b>707,731</b>	<b>1,288,173</b>	<b>220,778</b>	<b>17.1%</b>	<b>1,097,839</b>	<b>1,184,065</b>	<b>219,471</b>	<b>18.5%</b>
<b>Ending Fund Balance</b>	<b>(1,114,521)</b>	<b>(855,271)</b>		<b>(960,422)</b>	<b>(1,438,134)</b>	<b>(1,184,451)</b>		<b>(1,214,381)</b>	<b>(1,333,432)</b>	<b>(1,052,112)</b>	

As of October 31, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet			
Assets		Fund Balance	
Cash	659,259	Beginning Balance	(3,040,900)
Investments	1,441,749	Revenues	(120,952)
Accounts Receivable	<u>711,001</u>	Expenditures	<u>349,844</u>
<b>Total Assets</b>	<b><u><u>2,812,008</u></u></b>	<b>Total Fund Balance</b>	<b><u><u>(2,812,008)</u></u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(2,812,008)</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	%
(15,062)	21,505	-142.8%	131,762	19,592	2,646	13.5%	18,922	1,902	1,207	63.4%
57,393	99,448	173.3%	996,052	995,951	190,392	19.1%	2,312,604	1,407,635	391,410	27.8%
42,331	120,952	285.7%	1,127,814	1,015,543	193,038	19.0%	2,331,526	1,409,536	392,616	27.9%
3,040,900	3,040,900	100.0%	2,975,501	2,975,501	2,975,501	100.0%	2,784,833	2,784,833	2,784,833	100.0%
1,234,809	349,844	28.3%	1,062,415	2,339,630	561,015	24.0%	2,140,858	1,593,372	913,412	57.3%
1,234,809	349,844	28.3%	1,062,415	2,339,630	561,015	24.0%	2,140,858	1,593,372	913,412	57.3%
1,848,422	2,812,008		3,040,900	1,651,414	2,607,524		2,975,501	2,600,997	2,264,037	