

Monthly Financial Report
Through November 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	153,854,632	30.2%	480,070,360	479,871,736	188,556,351	39.3%	456,911,397	450,951,894	179,660,630	39.8%
Occupational Taxes	174,043,000	44,284,188	25.4%	165,754,818	170,493,750	44,883,418	26.3%	162,374,610	161,100,000	47,539,042	29.5%
Other Taxes	59,156,507	14,625,790	24.7%	56,671,550	55,574,828	12,290,265	22.1%	53,658,833	53,975,905	12,586,692	23.3%
Local Grants	6,799,496	1,779,890	26.2%	5,622,885	9,437,493	1,500,165	15.9%	14,588,175	6,743,833	2,131,750	31.6%
State Sources											
SEEK Program	232,487,382	97,004,277	41.7%	247,934,805	242,117,316	99,884,652	41.3%	248,012,271	246,348,362	104,073,118	42.2%
Other State Revenues	342,609,133	142,638,886	41.6%	349,864,756	347,411,386	137,817,467	39.7%	348,439,029	238,376,405	98,493,488	41.3%
KSFCC Allocation	11,900,000	5,541,146	46.6%	10,982,285	9,500,000	5,172,422	54.4%	9,449,764	7,900,000	5,169,577	65.4%
Federal Grants	155,807,426	32,545,658	20.9%	139,838,556	166,541,250	33,555,370	20.1%	152,498,344	147,484,459	37,180,010	25.2%
Interest	5,187,480	1,625,672	31.3%	7,781,645	3,141,147	1,036,498	33.0%	3,407,200	2,005,908	964,454	48.1%
Other Sources	224,870,289	26,175,378	11.6%	169,388,256	117,703,604	62,564,895	53.2%	65,068,045	114,916,276	20,763,486	18.1%
Total Revenues	1,723,135,155	520,075,518	30.2%	1,633,909,916	1,601,792,509	587,261,503	36.7%	1,514,407,668	1,429,803,041	508,562,246	35.6%
Non-Operating Funds											
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%
All Funds Expenditures											
1100 Instruction	790,626,886	293,200,765	37.1%	764,451,784	802,549,516	286,697,594	35.7%	755,771,029	690,746,167	229,462,003	33.2%
2100 Student Support	76,362,273	27,652,794	36.2%	68,161,539	68,895,917	26,137,352	37.9%	66,023,129	59,687,393	20,353,367	34.1%
2200 Instructional Staff Support	163,833,814	56,666,633	34.6%	141,048,899	148,501,423	55,458,524	37.3%	155,387,136	151,300,070	49,181,192	32.5%
2300 District Administration	7,515,866	2,859,896	38.1%	6,814,225	7,005,482	2,327,975	33.2%	5,881,643	5,888,974	1,867,421	31.7%
2400 School Administration	116,144,747	45,961,197	39.6%	115,027,171	115,233,880	44,141,339	38.3%	98,562,869	96,270,622	32,899,601	34.2%
2500 Business Support	51,006,389	18,382,246	36.0%	45,822,234	52,021,847	17,325,428	33.3%	49,830,447	47,663,785	16,905,036	35.5%
2600 Plant Operations & Maintenance	135,022,553	47,204,249	35.0%	117,438,367	133,430,860	46,567,392	34.9%	118,046,299	132,792,015	41,203,364	31.0%
2700 Transportation	90,183,450	34,885,764	38.7%	89,192,089	92,212,145	32,469,600	35.2%	89,313,077	90,019,922	30,870,738	34.3%
2900 Other Instruction Support	-	8,647		47,026	35,237	19,915	56.5%	35,645	31,929	12,896	40.4%
3100 Food Service	109,809,754	26,138,350	23.8%	68,566,041	94,352,273	17,215,537	18.2%	73,130,155	101,566,173	23,837,789	23.5%
3200 Daycare Operations	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%	237,015	771,039	109,395	14.2%
3300 Community Services	17,381,953	4,531,862	26.1%	12,185,903	14,752,782	4,351,145	29.5%	12,353,544	11,615,030	1,927,099	16.6%
4600 Site Improvement	161,313,803	26,284,286	16.3%	54,171,849	48,544,304	37,359,095	77.0%	52,752,999	51,067,476	19,784,199	38.7%
5100 Debt Service	63,854,000	24,760,784	38.8%	52,217,444	61,374,653	23,050,471	37.6%	46,717,052	52,370,714	20,438,825	39.0%
5200 Operating Transfers Out	57,432,394	20,979,686	36.5%	65,909,015	60,061,040	29,556,606	49.2%	53,271,587	51,341,470	17,004,182	33.1%
5300 Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures	1,914,123,317	629,567,223	32.9%	1,600,617,692	1,752,890,104	622,725,679	35.5%	1,577,313,626	1,637,002,214	505,857,108	30.9%
Ending Fund Balance	439,105	81,935,562		191,427,267	7,037,448	122,670,867		158,135,043	13,841,829	225,484,845	

As of November 30, 2019

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	121,802,887		Due To Other Funds	(122,626,720)
	Investments	55,449,588		Accounts Payable	(1,515,784)
	Accounts Receivable	114,594		Accrued Expenditures	<u>(77,165,821)</u>
	Due From Other Funds	62,080,552			
	Inventory	<u>3,254,851</u>			
				Total Liabilities	(201,308,324)
Total Assets		<u><u>242,702,472</u></u>			
				Fund Balance	
				Beginning Balance	(131,790,729)
				Revenues	(396,080,476)
				Expenditures	<u>486,477,057</u>
				Total Fund Balance	<u>(41,394,148)</u>
				Total Liabilities and Fund Balance	<u><u>(242,702,472)</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	114,145,872	24.3%	442,127,249		440,553,515	150,613,240	34.2%	419,678,233	416,651,894	142,427,466	34.2%
1115	Delinquent Property Taxes	5,200,000	2,323,092	44.7%	5,228,894		4,900,000	2,147,727	43.8%	4,883,414	5,000,000	1,971,850	39.4%
1117	Motor Vehicle Taxes	31,360,593	8,978,973	28.6%	30,034,314		30,721,921	8,195,807	26.7%	29,567,758	29,972,997	8,195,338	27.3%
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	44,284,188	25.4%	165,754,818		170,493,750	44,883,418	26.3%	162,374,610	161,100,000	47,539,042	29.5%
1191	Omitted Property Taxes	7,000,000	662,184	9.5%	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	2,661,541	157.5%	1,687,152		1,722,000	1,037,451	60.2%	1,713,752	1,922,000	1,133,290	59.0%
1300	Tuition	507,500	152,896	30.1%	508,252		478,500	242,024	50.6%	479,270	401,000	125,000	31.2%
1510	Interest Income	5,000,000	1,206,541	24.1%	7,371,642		3,015,000	937,476	31.1%	3,149,013	1,900,000	835,856	44.0%
1900	Other Local Revenues	4,503,000	1,533,453	34.1%	4,528,431		4,323,300	397,712	9.2%	5,860,813	4,283,000	762,976	17.8%
3111	State SEEK Revenues	232,487,382	97,004,277	41.7%	247,934,805		242,117,316	99,884,652	41.3%	248,012,271	246,348,362	104,073,118	42.2%
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	450,616	25.1%	1,796,614		1,893,000	448,876	23.7%	1,895,654	1,748,000	582,571	33.3%
3900	On-Behalf Payments	298,211,921	120,316,795	40.3%	302,352,879		298,211,921	121,773,244	40.8%	298,310,873	191,618,724	78,389,582	40.9%
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	2,360,048	38.3%	6,038,990		5,498,897	2,081,850	37.9%	6,428,432	6,117,676	1,464,769	23.9%
Total Revenues		1,251,671,441	396,080,476	31.6%	1,235,111,294		1,222,193,027	433,555,342	35.5%	1,199,882,027	1,084,617,360	388,797,459	35.8%
Non-Operating Funds													
Beginning Balance		131,790,729	131,790,729		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	445,716,021	165,628,581	37.2%	446,197,933	456,269,490	164,533,862	36.1%	426,785,808	424,218,580	136,045,223	32.1%
0200	Employee Benefits	236,839,868	91,062,780	38.4%	235,638,848	232,702,805	91,195,593	39.2%	229,680,379	159,680,680	58,371,326	36.6%
0300	Professional/Technical Services	543,343	104,514	19.2%	351,228	543,857	146,929	27.0%	313,941	660,745	83,572	12.6%
0400	Property Services	864,652	184,344	21.3%	317,451	399,344	124,483	31.2%	297,451	355,947	91,904	25.8%
0500	Other Purchased Services	1,054,569	210,816	20.0%	723,727	987,837	353,698	35.8%	578,196	948,588	157,594	16.6%
0600	Supplies	18,338,521	5,076,494	27.7%	8,367,599	14,749,271	4,586,509	31.1%	7,721,170	13,319,091	4,707,608	35.3%
0700	Property	5,199,539	3,421,913	65.8%	4,711,455	6,337,233	2,188,084	34.5%	4,268,539	4,729,985	1,839,358	38.9%
0800	Miscellaneous	1,752,218	411,926	23.5%	467,744	555,347	369,648	66.6%	506,361	572,912	352,947	61.6%
1100	Instruction	710,308,732	266,101,367	37.5%	696,775,985	712,545,185	263,498,806	37.0%	670,151,845	604,486,528	201,649,533	33.4%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	47,342,080	16,999,315	35.9%	40,349,730	41,660,690	15,593,045	37.4%	38,882,364	39,295,694	13,288,519	33.8%
0200	Employee Benefits	22,080,546	8,520,284	38.6%	21,522,985	21,393,220	8,482,954	39.7%	21,088,434	14,182,574	5,454,068	38.5%
0300	Professional/Technical Services	1,745,318	387,814	22.2%	1,853,344	1,854,006	518,260	28.0%	1,604,575	1,635,184	205,026	12.5%
0400	Property Services	17,333	699	4.0%	61,871	63,428	24,070	37.9%	51,488	54,234	17,256	31.8%
0500	Other Purchased Services	168,293	55,221	32.8%	146,622	159,366	51,566	32.4%	122,309	147,679	43,155	29.2%
0600	Supplies	439,354	102,497	23.3%	295,145	379,011	120,666	31.8%	251,141	321,000	75,067	23.4%
0700	Property	102,428	35,906	35.1%	78,607	111,587	33,700	30.2%	47,503	68,877	9,235	13.4%
0800	Miscellaneous	211,606	29,071	13.7%	25,599	29,939	17,219	57.5%	25,829	30,415	14,314	47.1%
2100	Student Support	72,106,959	26,130,806	36.2%	64,333,903	65,651,246	24,841,480	37.8%	62,073,643	55,735,658	19,106,641	34.3%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	78,302,230	25,795,454	32.9%	62,038,646	66,275,535	23,266,362	35.1%	68,731,931	73,440,868	23,183,554	31.6%
0200	Employee Benefits	37,487,989	12,762,943	34.0%	32,399,684	36,774,288	14,507,990	39.5%	36,464,088	25,392,321	9,683,893	38.1%
0300	Professional/Technical Services	3,799,364	902,668	23.8%	3,018,301	3,692,580	960,375	26.0%	1,557,934	2,362,080	462,816	19.6%
0400	Property Services	366,621	167,920	45.8%	253,453	350,211	142,793	40.8%	31,199	134,706	11,137	8.3%
0500	Other Purchased Services	644,435	189,912	29.5%	663,664	808,986	199,145	24.6%	484,914	630,556	170,706	27.1%
0600	Supplies	3,537,129	2,204,253	62.3%	3,289,164	3,560,277	1,866,642	52.4%	2,790,986	3,181,418	1,750,620	55.0%
0700	Property	3,893,190	1,392,023	35.8%	2,608,559	3,250,984	1,547,132	47.6%	2,442,970	2,701,221	1,385,350	51.3%
0800	Miscellaneous	177,110	36,028	20.3%	167,785	184,697	50,357	27.3%	94,573	101,149	20,856	20.6%
2200	Instructional Staff Support	128,208,068	43,451,200	33.9%	104,439,256	114,897,558	42,540,795	37.0%	112,598,595	107,944,319	36,668,932	34.0%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	4,004,927	1,547,768	38.6%	3,562,356	3,823,129	1,286,620	33.7%	2,563,463	2,859,821	970,258	33.9%
0200	Employee Benefits	1,299,003	737,693	56.8%	1,792,274	1,293,535	508,973	39.3%	1,219,998	998,114	396,142	39.7%
0300	Professional/Technical Services	1,302,664	349,963	26.9%	923,979	1,359,997	288,009	21.2%	1,557,146	1,484,489	238,798	16.1%
0400	Property Services	10,760	540	5.0%	22,833	24,776	16,980	68.5%	7,747	7,826	400	5.1%
0500	Other Purchased Services	282,118	67,080	23.8%	146,792	171,423	58,961	34.4%	106,329	245,695	48,305	19.7%
0600	Supplies	315,787	25,947	8.2%	104,555	141,812	41,491	29.3%	80,661	100,399	33,922	33.8%
0700	Property	25,300	9,561	37.8%	12,752	28,458	8,031	28.2%	71,325	78,369	31,583	40.3%
0800	Miscellaneous	201,069	93,988	46.7%	85,810	89,479	81,422	91.0%	83,684	83,712	82,694	98.8%
2300	District Administration	7,441,629	2,832,540	38.1%	6,651,351	6,932,609	2,290,488	33.0%	5,690,353	5,858,425	1,802,101	30.8%
School Administration (Principal's Office)												
0100	Salaries	72,885,730	28,904,092	39.7%	72,119,981	72,991,203	28,812,365	39.5%	61,518,146	63,615,633	21,657,242	34.0%
0200	Employee Benefits	32,626,091	14,035,943	43.0%	36,309,332	31,926,406	12,468,196	39.1%	30,800,851	22,919,304	8,594,371	37.5%
0300	Professional/Technical Services	556,220	133,879	24.1%	337,867	528,202	89,753	17.0%	242,907	390,165	87,486	22.4%
0400	Property Services	569,298	171,272	30.1%	296,435	528,279	104,513	19.8%	421,292	557,829	169,911	30.5%
0500	Other Purchased Services	894,312	424,479	47.5%	916,484	1,139,903	331,358	29.1%	788,483	982,129	332,308	33.8%
0600	Supplies	5,789,754	1,293,712	22.3%	2,509,333	5,029,029	1,225,254	24.4%	2,572,586	5,118,896	1,290,539	25.2%
0700	Property	2,185,782	780,631	35.7%	1,871,004	2,825,573	871,533	30.8%	1,674,830	2,308,497	570,432	24.7%
0800	Miscellaneous	68,867	28,485	41.4%	82,059	118,605	45,964	38.8%	80,944	199,016	28,232	14.2%
2400	School Administration	115,576,054	45,772,493	39.6%	114,442,495	115,087,200	43,948,936	38.2%	98,100,039	96,091,467	32,730,521	34.1%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,086,500	8,624,125	35.8%	21,246,182	22,591,693	8,294,366	36.7%	21,257,440	21,382,502	7,369,860	34.5%
0200	Employee Benefits	12,806,443	5,537,461	43.2%	13,304,237	13,751,555	5,543,612	40.3%	13,916,522	10,481,406	4,321,240	41.2%
0300	Professional/Technical Services	1,810,156	569,404	31.5%	1,353,202	1,725,729	564,721	32.7%	1,240,339	1,636,272	457,031	27.9%
0400	Property Services	98,933	(256,477)	-259.2%	86,130	595,746	58,309	9.8%	382,589	482,043	21,950	4.6%
0500	Other Purchased Services	4,786,149	1,829,438	38.2%	3,793,148	6,126,012	1,175,426	19.2%	5,705,527	4,533,854	2,291,205	50.5%
0600	Supplies	3,921,106	1,353,563	34.5%	2,143,172	2,515,019	398,806	15.9%	2,301,716	2,534,878	439,573	17.3%
0700	Property	2,696,130	394,738	14.6%	3,083,721	3,052,031	1,045,930	34.3%	3,562,251	4,576,254	1,513,813	33.1%
0800	Miscellaneous	453,968	174,845	38.5%	171,645	392,853	45,073	11.5%	284,006	347,814	43,524	12.5%
2500	Business Support	50,659,384	18,227,096	36.0%	45,181,437	50,750,638	17,126,242	33.7%	48,650,390	45,975,023	16,458,196	35.8%

		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	53,729,441	18,710,868	34.8%	48,942,750	51,527,074	19,193,437	37.2%	49,182,148	53,136,216	17,080,458	32.1%
0200	Employee Benefits	26,177,171	9,099,449	34.8%	23,335,643	24,529,642	9,024,685	36.8%	22,399,966	23,050,491	7,869,254	34.1%
0300	Professional/Technical Services	1,150,481	293,900	25.5%	1,436,701	1,595,763	185,131	11.6%	1,399,641	1,594,156	347,034	21.8%
0400	Property Services	23,398,102	8,847,672	37.8%	16,819,348	24,522,132	8,750,539	35.7%	15,721,753	22,833,890	5,471,861	24.0%
0500	Other Purchased Services	1,728,513	(134,410)	-7.8%	699,463	2,280,327	(135,218)	-5.9%	2,011,917	3,248,139	56,937	1.8%
0600	Supplies	23,185,458	9,093,474	39.2%	22,555,732	25,449,007	8,410,706	33.0%	24,315,124	25,449,088	9,290,192	36.5%
0700	Property	3,258,344	896,543	27.5%	2,461,885	3,151,392	797,430	25.3%	2,490,420	3,112,682	864,065	27.8%
0800	Miscellaneous	1,208,354	46,814	3.9%	108,292	118,040	23,579	20.0%	121,253	138,303	26,307	19.0%
2600	Plant Operations & Maintenance	133,835,866	46,854,309	35.0%	116,359,814	133,173,376	46,250,288	34.7%	117,642,222	132,562,964	41,006,108	30.9%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	47,766,990	17,855,472	37.4%	47,518,878	48,322,651	17,741,865	36.7%	45,358,888	45,701,792	14,666,002	32.1%
0200	Employee Benefits	19,032,310	8,443,905	44.4%	23,354,992	18,676,256	8,119,575	43.5%	20,966,152	17,494,710	6,800,934	38.9%
0300	Professional/Technical Services	139,729	(136,779)	-97.9%	(1,234,944)	124,592	(790,723)	-634.6%	(864,175)	123,380	(435,039)	-352.6%
0400	Property Services	106,768	19,666	18.4%	32,432	58,444	12,763	21.8%	25,951	47,501	9,562	20.1%
0500	Other Purchased Services	3,133,184	2,167,778	69.2%	3,652,458	5,717,125	2,416,442	42.3%	3,001,722	2,915,249	1,390,742	47.7%
0600	Supplies	8,709,218	3,640,993	41.8%	9,523,459	9,752,044	3,647,060	37.4%	8,481,400	8,752,308	3,331,430	38.1%
0700	Property	10,736,558	2,532,565	23.6%	4,452,051	7,347,846	580,335	7.9%	10,814,113	11,272,183	4,517,587	40.1%
0800	Miscellaneous	80,250	22,037	27.5%	61,273	188,836	16,095	8.5%	59,390	80,812	23,957	29.6%
2700	Transportation	89,705,005	34,545,637	38.5%	87,360,599	90,187,795	31,743,413	35.2%	87,843,441	86,387,934	30,305,175	35.1%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		44,772	33,966	15,619	46.0%	33,832	30,138	10,406	34.5%
0200	Employee Benefits	-	-		2,254	1,271	816	64.2%	1,813	1,791	419	23.4%
2900	Other Instruction Support	-	-		47,026	35,237	16,435	46.6%	35,645	31,929	10,825	33.9%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	21,647	30.9%	-	-	-		-	-	419	
0200	Employee Benefits	-	7,569		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(37)		22,116	-	-		16,060	-	-	
3100	Food Service	87,133	29,179	33.5%	22,116	-	-		16,060	-	419	

		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	836,615	33.7%	1,864,606	2,160,256	796,761	36.9%	1,936,833	2,098,894	711,071	33.9%
0200	Employee Benefits	1,095,632	403,369	36.8%	1,019,439	1,076,070	424,467	39.4%	1,042,476	755,091	278,058	36.8%
0300	Professional/Technical Services	16,190	1,937	12.0%	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	3,809	28.8%	11,375	14,279	3,470	24.3%	14,560	17,100	7,117	41.6%
0600	Supplies	18,315	3,677	20.1%	23,135	29,587	5,523	18.7%	15,552	23,957	2,795	11.7%
0700	Property	8,685	790	9.1%	21,160	23,111	3,103	13.4%	13,428	20,003	4,884	24.4%
0800	Miscellaneous	9,411	984	10.5%	9,801	15,063	5,638	37.4%	3,499	8,358	-	0.0%
3300	Community Services	3,647,926	1,252,621	34.3%	2,954,225	3,326,278	1,239,648	37.3%	3,027,897	2,929,622	1,004,637	34.3%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	898,471	347,241	38.6%	696,078	762,459	269,012	35.3%	717,019	727,025	246,897	34.0%
0200	Employee Benefits	342,251	144,998	42.4%	335,557	351,862	139,122	39.5%	346,746	270,527	105,117	38.9%
0300	Professional/Technical Services	283,701	63,224	22.3%	100,915	165,830	130	0.1%	1,429	4,900	1,054	21.5%
0400	Property Services	1,982	139	7.0%	618	1,000	-	0.0%	-	1,000	-	0.0%
0500	Other Purchased Services	13,300	3,268	24.6%	11,988	14,469	5,383	37.2%	8,582	14,200	2,486	17.5%
0600	Supplies	22,569	9,198	40.8%	12,198	24,384	6,326	25.9%	14,176	20,013	5,738	28.7%
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%
4300	Architectural & Engineering	1,592,253	570,365	35.8%	1,161,011	1,327,468	421,129	31.7%	1,113,161	1,067,476	374,538	35.1%
5200	Operating Transfers Out	1,910,000	709,443	37.1%	5,138,831	2,036,994	763,946	37.5%	4,999,296	1,570,802	-	0.0%
5300	Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures		1,388,113,881	486,477,057	35.0%	1,244,868,049	1,349,139,990	474,681,607	35.2%	1,211,942,587	1,234,511,584	381,117,625	30.9%
Ending Fund Balance		(4,651,711)	41,394,148		131,790,729	14,600,522	100,421,219		141,547,484	3,713,821	161,287,878	

As of November 30, 2019

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
Total Assets		Total Liabilities	
		Fund Balance	
		Beginning Balance	
		Revenues	
		Expenditures	
		Total Fund Balance	
		Total Liabilities and Fund Balance	

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	11,132	13,759	123.6%	30,934	1,397	8,334	596.5%	10,356	-	1,697	
1700	Student Fees	15,333	310	2.0%	24,481	68,383	24,416	35.7%	-	-	-	
1900	Local Grants and Contributions	6,497,127	1,474,494	22.7%	4,216,634	4,475,407	1,102,116	24.6%	12,003,218	5,067,758	1,635,765	32.3%
3200	State Grants	33,938,031	12,504,768	36.8%	31,675,824	33,565,096	9,532,513	28.4%	33,886,228	31,411,615	13,482,224	42.9%
4300	Direct Federal Grants	867,184	246,965	28.5%	2,231,614	15,695,057	476,203	3.0%	18,357,531	15,108,257	4,584,340	30.3%
4500	Federal Grants Through State	81,296,415	7,225,387	8.9%	74,290,824	74,593,805	9,590,763	12.9%	70,330,081	69,471,222	8,631,994	6.6%
4700	Federal Grants Thru Intermediary	620,680	247,231	39.8%	731,650	631,688	171,034	27.1%	907,069	664,528	301,959	1299.0%
4810	Medicaid Reimbursement	3,922,241	308,297	7.9%	1,961,865	2,048,478	387,308	18.9%	1,583,110	-	-	
5210	Operating Transfers In	1,820,000	714,443	39.3%	2,070,995	2,454,264	767,021	31.3%	1,950,269	252,054	4,919	0.0%
Total Revenues		128,988,143	22,735,653	17.6%	117,234,821	133,533,575	22,059,706	16.5%	139,027,862	121,975,434	28,642,900	23.5%
Non-Operating Funds												
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%
Special Revenue Fund Expenditures												
1100	Instruction	73,698,663	25,373,985	34.4%	63,254,041	81,840,472	21,687,303	26.5%	81,801,181	79,949,356	26,518,597	33.2%
2100	Student Support	4,255,314	1,521,988	35.8%	3,827,636	3,244,671	1,295,872	39.9%	3,949,486	3,951,735	1,246,727	31.5%
2200	Instructional Staff Support	35,191,649	13,168,713	37.4%	36,402,816	33,029,655	12,863,990	38.9%	42,625,636	42,839,035	12,466,247	29.1%
2300	District Administration	74,237	27,357	36.9%	162,874	72,873	37,487	51.4%	191,290	30,549	65,320	213.8%
2400	School Administration	568,693	188,704	33.2%	584,676	146,680	192,403	131.2%	462,830	179,154	169,080	94.4%
2500	Business Support	347,005	155,150	44.7%	640,797	1,271,209	199,186	15.7%	1,180,057	1,688,761	446,841	26.5%
2600	Plant Operations & Maintenance	996,354	341,953	34.3%	1,010,374	25,700	298,851	1162.8%	324,114	1,074	139,743	13015.9%
2700	Transportation	478,445	340,127	71.1%	1,831,490	2,024,350	726,187	35.9%	1,469,636	3,631,988	565,563	15.6%
3300	Community Services	11,227,051	2,869,265	25.6%	8,148,356	9,057,013	2,546,332	28.1%	7,153,686	7,061,881	-	
5200	Operating Transfers Out	2,343,394	908,247	38.8%	2,395,712	2,933,826	758,773	25.9%	2,626,084	2,998,667	836,586	0.0%
Total Expenditures		129,180,805	44,904,136	34.8%	118,258,772	133,646,449	40,609,864	30.4%	141,784,000	142,540,753	44,850,767	31.5%
Ending Fund Balance		8,999,051	(12,976,770)		9,191,713	10,102,790	(8,334,493)		10,215,664	(7,593,517)	(1,497,360)	

As of November 30, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>4,070,910</u>	Accounts Payable	<u>(85,721)</u>
Total Assets	<u><u>4,070,910</u></u>	Total Liabilities	<u><u>(85,721)</u></u>
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(2,076,060)
		Expenditures	<u>1,328,277</u>
		Total Fund Balance	<u>(3,985,189)</u>
		Total Liabilities and Fund Balance	<u><u>(4,070,910)</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	2,059,057	1,904,194	92.5%	3,941,998	3,966,135	1,958,863	49.4%	3,639,006	3,509,092	1,700,916	48.5%
1900 Local Grants and Contributions	214,714	171,866	80.0%	410,199	3,966,135	142,403	3.6%	272,353	268,440	104,576	39.0%
Total Revenues	2,273,771	2,076,060	91.3%	4,352,197	7,932,269	2,101,267	26.5%	3,911,359	3,777,532	1,805,492	47.8%
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	5,706,341	1,320,290	23.1%	3,629,301	6,793,741	1,079,580	15.9%	2,588,886	4,988,529	899,010	18.0%
2600 Plant Operations & Maintenance	190,333	7,986	4.2%	68,179	231,784	18,253	7.9%	79,963	227,977	57,514	25.2%
Total Expenditures	5,896,674	1,328,277	22.5%	3,697,480	7,025,524	1,097,833	15.6%	2,668,849	5,216,507	956,524	18.3%
Ending Fund Balance	(385,497)	3,985,189		3,237,406	3,489,434	3,586,123	102.8%	2,582,689	(1,438,975)	848,967	-59.0%
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 November 30, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>33,241,146</u>	Beginning Balance	(4,180,415)
		Revenues	(39,708,760)
Total Assets	<u><u>33,241,146</u></u>	Expenditures	<u>10,648,029</u>
		Total Fund Balance	<u>(33,241,146)</u>
		Total Liabilities and Fund Balance	<u><u>(33,241,146)</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	24,933,741	Due To Other Funds	(1,964,377)
Due From Other Funds	<u>46,273,993</u>	Accounts Payable	<u>(3,233)</u>
Total Assets	<u><u>71,207,733</u></u>	Total Liabilities	(1,967,610)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(271,950)
		Expenditures	<u>28,656,292</u>
		Total Fund Balance	<u>(69,240,123)</u>
		Total Liabilities and Fund Balance	<u><u>(71,207,733)</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	39,708,760	98.0%	37,943,111	39,318,221	37,943,111	96.5%	37,233,164	34,300,000	37,233,164	108.6%
204,000	-	0.0%	102,096	200,000	-	0.0%	203,753	200,000	2,420	1.2%
-	-		-	-	-		-	180,000	-	0.0%
40,704,000	39,708,760	97.6%	38,045,207	39,518,221	37,943,111	96.0%	37,436,917	34,680,000	37,235,584	107.4%
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%
40,704,000	10,648,029	26.2%	43,324,491	39,518,221	18,713,115	47.4%	29,069,266	34,680,000	7,529,637	21.7%
40,704,000	10,648,029	26.2%	43,324,491	39,518,221	18,713,115	47.4%	29,069,266	34,680,000	7,529,637	21.7%
4,180,415	33,241,146		4,180,415	9,459,699	28,689,695		9,459,699	1,092,048	30,797,995	
-	271,950		71,337	-	32,377		124,902	-	84,990	
-	-		-	1,605,101	-	0.0%	45,497	-	-	
154,721,550	-	0.0%	90,362,974	75,000,000	29,625,000	65.7%	-	50,000,000	-	0.0%
-	-		16,609,998	-	9,459,699		4,556,264	-	1,016,721	
154,721,550	271,950	0.2%	107,044,309	46,698,394	39,117,075	83.8%	4,726,663	50,000,000	1,101,712	2.2%
97,624,465	97,624,465		46,860,175	46,860,175	46,860,175		97,840,554	97,840,554	97,840,554	
159,721,550	25,713,921	16.1%	53,010,838	75,000,000	36,937,966	78.2%	51,639,838	50,000,000	19,409,661	38.8%
-	-		497,067	-	221,743		-	-	0	
-	2,942,371		2,772,114	-	3,671,460		4,067,204	-	3,049,532	
159,721,550	28,656,292	17.9%	56,280,019	47,216,836	40,831,169	86.5%	55,707,042	50,000,000	22,459,194	44.9%
92,624,465	69,240,123		97,624,465	46,341,733	45,146,081		46,860,175	97,840,554	76,483,072	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(24,760,784)
Expenditures	24,760,784
	<hr/>
Total Fund Balance	<hr/> -
	<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	8,575,315	Due To Other Funds	(10,387,218)
Accounts Receivable	5,339,626	Accounts Payable	(421,827)
Inventory	3,523,493	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	<hr/> (107,238,052)
Total Assets	<hr/> 51,557,982 <hr/>		
		Fund Balance	
		Beginning Balance	57,500,175
		Revenues	(29,381,078)
		Expenditures	<hr/> 27,560,973
		Total Fund Balance	<hr/> 55,680,070
		Total Liabilities and Fund Balance	<hr/> 55,680,070 <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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	11,900,000	5,541,146	46.6%	10,982,285	9,500,000	5,172,422	54.4%	9,449,764	7,900,000	5,169,577	65.4%
4300 Federal Direct Reimbursements	2,620,000	1,314,442	50.2%	2,621,896	2,600,000	1,309,540	50.4%	2,607,925	1,063,714	1,304,648	122.7%
5210 Operating Transfers In	49,334,000	17,905,196	36.3%	38,116,196	48,160,691	16,346,766	33.9%	34,659,363	43,407,000	13,917,448	32.1%
Total Revenues	63,854,000	24,760,784	38.8%	51,720,377	60,260,691	22,828,728	37.9%	46,717,052	52,370,714	20,391,674	38.9%
Debt Service Expenditures											
5100 Debt Service	63,854,000	24,760,784	38.8%	51,720,377	60,260,691	22,828,728	37.9%	46,717,052	52,370,714	20,391,674	38.9%
Total Expenditures	63,854,000	24,760,784	38.8%	51,720,377	60,260,691	22,828,728	37.9%	46,717,052	52,370,714	20,391,674	38.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	120,000	54,881	45.7%	170,812	100,000	53,085	53.1%	101,428	101,428	39,889	39.3%
1600 Food Sales	4,600,000	1,264,228	27.5%	3,023,797	4,500,000	1,280,145	28.4%	3,004,729	5,290,000	1,256,755	23.8%
1900 Local Contributions	50,000	(4,022)	-8.0%	(13,663)	71,943	15,343	21.3%	5,855	33,100	1,048	3.2%
3200 State Grants	-	-		499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	4,862,654		4,346,901	4,550,566	1,588,091	34.9%	4,550,566	3,687,631	1,510,067	40.9%
4500 Federal Grants Through State	66,480,906	23,203,336	34.9%	54,592,235	70,972,222	21,620,523	30.5%	54,519,788	56,983,897	22,357,068	39.2%
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%
Total Revenues	71,250,906	29,381,078	41.2%	69,007,812	80,204,731	24,557,186	30.6%	69,854,204	70,333,393	25,164,828	35.8%
Non-Operating Funds											
Beginning Balance	(57,500,175)	(57,500,175)	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	109,722,621	26,109,171	23.8%	68,543,925	94,352,273	17,215,537	18.2%	73,114,095	101,357,621	21,443,379	21.2%
5100 Debt Service	-	-		-	1,113,962	-	0.0%	-	-	47,151	
5200 Operating Transfers Out	3,840,000	1,451,801	37.8%	3,643,278	6,924,529	1,323,077	19.1%	3,807,348	3,360,000	1,228,506	
Total Expenditures	113,562,621	27,560,973	24.3%	72,187,203	102,390,764	18,538,614	18.1%	76,921,443	104,717,621	22,719,036	21.7%
Ending Fund Balance	(99,811,890)	(55,680,070)		(57,500,175)	(76,506,817)	(48,302,212)		(54,320,784)	(81,637,773)	(44,807,754)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	601,754		Accounts Payable	(230)
	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>618,446</u></u>	Total Liabilities		(109,778)
				Fund Balance	
				Beginning Balance	(489,421)
				Revenues	(69,310)
				Expenditures	<u>50,063</u>
			Total Fund Balance		<u>(508,668)</u>
			Total Liabilities and Fund Balance		<u><u>(618,446)</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>(46,820)</u>		Beginning Balance	(57,862)
Total Liabilities		<u><u>(46,820)</u></u>		Revenues	(7,220)
				Expenditures	<u>111,902</u>
			Total Fund Balance		<u>46,820</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	7,034	2,196	31.2%	3,827	50,561	254	0.5%
3200 State Grants	18,181	58,346	320.9%	269,163	269,163	70,883	26.3%	303,728	303,728	79,969	26.3%
3900 On-Behalf Payments	-	10,964		24,521	38,474	14,170	36.8%	38,474	44,792	18,343	41.0%
Total Revenues	18,181	69,310	381.2%	300,718	314,671	87,249	27.7%	346,029	399,081	98,566	24.7%
Non-Operating Funds											
Beginning Balance	489,421	489,421	100.0%	(247,191)	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	(356,205)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%	237,015	771,039	109,395	14.2%
Total Expenditures	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%	237,015	771,039	109,395	14.2%
Ending Fund Balance	(92,960)	508,668		489,421	(662,860)	(207,648)		(247,191)	(728,163)	(367,034)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	-	0.0%	18,892	23,000	2,875	12.5%	24,224	23,061	4,108	17.8%
1900 Local Contributions	12,320	7,220	58.6%	39,084	39,084	12,064	30.9%	37,630	37,630	19,670	52.3%
3900 On-Behalf Payments	-	-		3,521	4,936	-	0.0%	4,936	3,987	1,633	41.0%
5210 Operating Transfers In	95,000	-	0.0%	92,891	96,925	1,925	2.0%	94,449	98,107	-	0.0%
Total Revenues	122,353	7,220	5.9%	154,388	163,945	16,864	10.3%	161,239	162,785	25,411	15.6%
Non-Operating Funds											
Beginning Balance	57,862	57,862	100.0%	44,782	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%
Enterprise Programs Expenditures											
1100 Instruction	104,375	98,685	94.5%	105,421	113,162	78,785	69.6%	104,550	107,061	77,202	72.1%
2200 Instructional Staff Support	59,823	8,268	13.8%	14,980	65,704	-	0.0%	21,476	66,242	2,850	4.3%
3300 Community Services	15,033	4,949	32.9%	20,907	29,861	4,150	13.9%	31,103	30,155	9,050	30.0%
Total Expenditures	179,231	111,902	62.4%	141,308	208,727	82,935	39.7%	157,129	203,457	89,101	43.8%
Ending Fund Balance	984	(46,820)		57,862	0	(21,289)		44,782	(0)	(23,018)	

As of November 30, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	<u>303,656</u>		Due To Other Funds	(12,036)
				Accounts Payable	<u>-</u>
Total Assets		<u><u>303,656</u></u>	Total Liabilities		(12,036)
				Fund Balance	
				Beginning Balance	(274,953)
				Revenues	(60,118)
				Expenditures	<u>43,451</u>
			Total Fund Balance		<u>(291,620)</u>
			Total Liabilities and Fund Balance		<u><u>(303,656)</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	462,360		Unfunded Pension Liabilities	(1,441,848)
	Deferred Outflows - Pension Contributions	<u>239,008</u>		Deferred Inflows - Pension Investments	<u>(126,977)</u>
Total Assets		<u><u>701,368</u></u>	Total Liabilities		(1,568,825)
				Fund Balance	
				Beginning Balance	960,422
				Revenues	(399,403)
				Expenditures	<u>306,438</u>
			Total Fund Balance		<u>867,457</u>
			Total Liabilities and Fund Balance		<u><u>(701,368)</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	2,160	2,160	100.0%	5,158	5,158	1,848	35.8%	2,579	2,579	815	31.6%
1800 Daycare Fees	100,539	57,958	57.6%	183,017	213,768	65,086	30.4%	212,071	276,788	70,061	25.3%
3900 On-Behalf Payments	-	-		31,525	31,625	10,319	32.6%	31,625	34,618	14,188	41.0%
Total Revenues	102,699	60,118	58.5%	219,700	250,551	77,252	30.8%	246,275	313,985	85,064	27.1%
Non-Operating Funds											
Beginning Balance	274,953	274,953	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	2,211	443	20.0%	28,976	30,627	9,637	31.5%
2200 Instructional Staff Support	372,506	38,451	10.3%	168,941	475,080	53,739	11.3%	139,181	450,475	43,162	9.6%
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	43,451	11.5%	176,152	482,290	59,182	12.3%	173,077	486,102	57,719	11.9%
Ending Fund Balance	(24)	291,620		274,953	(334)	249,476		231,405	(13,910)	185,552	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	656,268	279,454	42.6%	742,039	885,286	279,327	31.6%	889,911	889,911	406,032	45.6%
3900 On-Behalf Payments	-	119,949		219,651	179,135	58,136	32.5%	179,135	146,311	59,910	40.9%
Total Revenues	656,268	399,403	60.9%	961,690	1,064,421	337,463	31.7%	1,069,046	1,036,222	465,942	45.0%
Non-Operating Funds											
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%
Tuition Preschool Expenditures											
1100 Instruction	808,606	306,438	37.9%	684,825	1,254,746	352,677	28.1%	1,095,591	1,184,065	308,024	26.0%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	33,427	-	0.0%	2,248	-	-	
Total Expenditures	810,374	306,438	37.8%	707,731	1,288,173	352,677	27.4%	1,097,839	1,184,065	308,024	26.0%
Ending Fund Balance	(1,114,528)	(867,457)		(960,422)	(1,438,134)	(1,229,595)		(1,214,381)	(1,333,432)	(1,027,670)	

As of November 30, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Fund Balance	
Cash	638,054	Beginning Balance	(3,040,900)
Investments	1,496,175	Revenues	(209,911)
Accounts Receivable	<u>711,556</u>	Expenditures	<u>405,026</u>
Total Assets	<u><u>2,845,785</u></u>	Total Fund Balance	<u><u>(2,845,785)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,845,785)</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	%
54,188	76,380	141.0%	131,762		19,592	3,379	17.2%	18,922		1,902	1,207	63.4%
87,655	133,530	152.3%	996,052		995,951	255,645	25.7%	2,312,604		1,407,635	391,410	27.8%
141,843	209,911	148.0%	1,127,814		1,015,543	259,025	25.5%	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%
2,491,943	405,026	16.3%	1,062,415		2,339,630	561,015	24.0%	2,140,858		1,593,372	913,412	57.3%
2,491,943	405,026	16.3%	1,062,415		2,339,630	561,015	24.0%	2,140,858		1,593,372	913,412	57.3%
690,800	2,845,785		3,040,900		1,651,414	2,673,510		2,975,501		2,600,997	2,264,037	