

Monthly Financial Report
Through December 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	%
All Funds Revenues											
Local Sources											
Property Taxes	510,274,442	455,680,045	89.3%	480,070,360	479,871,736	440,261,554	91.7%	456,911,397	450,951,894	426,422,444	94.6%
Occupational Taxes	174,043,000	54,871,775	31.5%	165,754,818	170,493,750	54,502,558	32.0%	162,374,610	161,100,000	56,869,516	35.3%
Other Taxes	59,156,507	16,830,663	28.5%	56,671,550	55,574,828	15,111,342	27.2%	53,658,833	53,975,905	15,474,803	28.7%
Local Grants	6,855,726	2,295,199	33.5%	5,622,885	4,841,643	2,159,812	44.6%	14,588,175	7,623,516	4,791,822	62.9%
State Sources											
SEEK Program	232,487,382	115,474,902	49.7%	247,934,805	242,117,316	120,084,063	49.6%	248,012,271	246,348,362	124,315,467	50.5%
Other State Revenues	343,379,851	170,495,365	49.7%	349,864,756	347,411,386	168,545,753	48.5%	348,439,029	241,734,813	117,806,411	48.7%
KSFCC Allocation	11,900,000	5,542,910	46.6%	10,982,285	9,500,000	5,174,441	54.5%	9,449,764	7,900,000	5,171,845	65.5%
Federal Grants	155,900,456	49,726,494	31.9%	139,838,556	166,541,250	54,581,039	32.8%	152,498,344	160,996,633	55,768,614	34.6%
Interest	5,202,785	1,989,552	38.2%	7,781,645	3,145,945	1,802,503	57.3%	3,407,200	2,048,623	1,603,721	78.3%
Other Sources	225,125,834	33,827,483	15.0%	169,388,256	160,592,233	74,572,538	46.4%	65,068,045	119,094,662	33,742,743	28.3%
Total Revenues	1,724,325,983	906,734,389	52.6%	1,633,909,916	1,640,090,086	936,795,603	57.1%	1,514,407,668	1,451,774,408	841,967,386	58.0%
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	790,781,584	364,067,570	46.0%	764,451,784	800,789,929	356,336,704	44.5%	755,771,029	693,148,855	318,564,843	46.0%
2100 Student Support	76,382,877	34,429,959	45.1%	68,161,539	68,895,917	32,125,087	46.6%	66,023,129	59,923,252	27,945,718	46.6%
2200 Instructional Staff Support	164,080,825	68,626,755	41.8%	141,048,899	148,466,324	67,059,532	45.2%	155,387,136	143,413,053	65,623,955	45.8%
2300 District Administration	7,545,515	3,413,598	45.2%	6,814,225	7,005,482	2,808,807	40.1%	5,881,643	5,953,688	2,301,045	38.6%
2400 School Administration	116,125,081	55,718,465	48.0%	115,027,171	115,233,880	53,360,489	46.3%	98,562,869	96,466,021	43,630,415	45.2%
2500 Business Support	51,176,507	22,125,774	43.2%	45,822,234	52,021,847	20,609,296	39.6%	49,830,447	47,584,503	20,950,487	44.0%
2600 Plant Operations & Maintenance	135,046,778	57,687,947	42.7%	117,438,367	133,378,446	54,801,017	41.1%	118,046,299	132,902,796	52,646,065	39.6%
2700 Transportation	90,179,877	43,655,370	48.4%	89,192,089	92,212,145	40,027,889	43.4%	89,313,077	87,462,573	40,994,206	46.9%
2900 Other Instruction Support	-	11,458		47,026	35,237	25,633	72.7%	35,645	31,929	21,280	66.6%
3100 Food Service	109,809,754	32,657,354	29.7%	68,566,041	102,363,612	21,710,804	21.2%	73,130,155	101,357,621	32,349,018	31.9%
3200 Daycare Operations	600,562	63,929	10.6%	(435,894)	454,467	58,169	12.8%	237,015	771,039	155,546	20.2%
3300 Community Services	16,407,149	5,388,204	32.8%	12,185,903	13,966,206	5,023,717	36.0%	12,353,544	15,530,301	1,888,793	12.2%
4600 Site Improvement	161,313,803	29,460,178	18.3%	54,171,849	94,327,468	37,439,982	39.7%	52,752,999	56,067,476	21,604,337	38.5%
5100 Debt Service	63,854,000	29,745,962	46.6%	52,217,444	60,260,691	32,459,224	53.9%	46,717,052	52,370,714	29,655,546	56.6%
5200 Operating Transfers Out	57,433,585	26,939,093	46.9%	65,909,015	60,061,040	39,951,142	66.5%	53,271,587	51,216,582	27,559,885	53.8%
5300 Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures	1,913,772,770	773,991,617	40.4%	1,600,617,692	1,802,661,098	763,797,492	42.4%	1,577,313,626	1,638,069,839	685,891,140	41.9%
Ending Fund Balance	1,980,480	324,170,039		191,427,267	(4,435,969)	331,133,154		158,135,043	34,745,570	378,855,952	

As of December 31, 2019

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	369,579,115		Due To Other Funds	(141,315,223)
Investments	55,067,630		Accounts Payable	(2,066,013)
Accounts Receivable	212,768		Accrued Expenditures	<u>(78,343,023)</u>
Due From Other Funds	85,185,466			
Inventory	<u>2,709,373</u>		Total Liabilities	(221,724,259)
Total Assets	<u><u>512,754,352</u></u>			
			Fund Balance	
			Beginning Balance	(131,790,729)
			Revenues	(757,810,035)
			Expenditures	<u>598,570,671</u>
			Total Fund Balance	<u>(291,030,093)</u>
			Total Liabilities and Fund Balance	<u><u>(512,754,352)</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	415,971,285	88.5%	442,127,249		440,553,515	402,318,443	91.3%	419,678,233		416,651,894	389,189,280	93.4%
1115	Delinquent Property Taxes	5,200,000	2,485,489	47.8%	5,228,894		4,900,000	2,304,839	47.0%	4,883,414		5,000,000	2,235,950	44.7%
1117	Motor Vehicle Taxes	31,360,593	10,949,322	34.9%	30,034,314		30,721,921	10,210,072	33.2%	29,567,758		29,972,997	9,926,019	33.1%
1119	Franchise Taxes	13,905,914	-	0.0%	12,681,043		12,230,907	-	0.0%	11,484,939		11,980,908	312,869	2.6%
1131	Occupational License Taxes	174,043,000	54,871,775	31.5%	165,754,818		170,493,750	54,502,558	32.0%	162,374,610		161,100,000	56,869,516	35.3%
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	2,733,669	161.8%	1,687,152		1,722,000	1,687,152	98.0%	1,713,752		1,922,000	1,713,752	89.2%
1300	Tuition	507,500	213,521	42.1%	508,252		478,500	242,024	50.6%	479,270		401,000	125,000	31.2%
1510	Interest Income	5,000,000	1,519,240	30.4%	7,371,642		3,015,000	1,671,421	55.4%	3,149,013		1,900,000	1,309,613	68.9%
1900	Other Local Revenues	4,503,000	2,474,204	54.9%	4,528,431		4,323,300	1,302,338	30.1%	5,860,813		4,283,000	2,601,983	60.8%
3111	State SEEK Revenues	232,487,382	115,474,902	49.7%	247,934,805		242,117,316	120,084,063	49.6%	248,012,271		246,348,362	124,315,467	50.5%
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	598,323	31.6%	1,895,654		1,748,000	728,214	41.7%
3900	On-Behalf Payments	298,211,921	147,053,860	49.3%	302,352,879		298,211,921	148,833,965	49.9%	298,310,873		191,618,724	95,809,536	50.0%
4100	Unrestricted Federal Revenues	10,000	-	0.0%	10,809		8,000	16,057	200.7%	8,185		2,800	10,388	371.0%
5220	Indirect Cost Transfers	6,166,689	2,949,969	47.8%	6,038,990		5,498,897	2,594,623	47.2%	6,428,432		6,117,676	2,313,841	37.8%
Total Revenues		1,251,671,441	757,810,035	60.5%	1,235,111,294		1,222,193,027	747,275,158	61.1%	1,199,882,027		1,084,617,360	688,747,640	63.5%
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	207,712,465	46.6%	446,197,933	456,269,490	206,691,083	45.3%	426,785,808	424,218,580	198,686,505	46.8%
0200 Employee Benefits	236,839,868	111,600,380	47.1%	235,638,848	232,702,805	111,795,711	48.0%	229,680,379	159,680,680	73,037,210	45.7%
0300 Professional/Technical Services	543,343	132,676	24.4%	351,228	543,857	171,637	31.6%	313,941	660,745	132,234	20.0%
0400 Property Services	864,652	213,677	24.7%	317,451	399,344	158,517	39.7%	297,451	355,947	119,155	33.5%
0500 Other Purchased Services	1,054,569	258,215	24.5%	723,727	987,837	395,548	40.0%	578,196	948,588	195,099	20.6%
0600 Supplies	18,338,521	5,447,180	29.7%	8,367,599	14,749,271	5,016,185	34.0%	7,721,170	13,319,091	5,181,648	38.9%
0700 Property	5,199,539	3,638,494	70.0%	4,711,455	6,337,233	2,477,168	39.1%	4,268,539	4,729,985	2,241,685	47.4%
0800 Miscellaneous	1,752,218	418,534	23.9%	467,744	555,347	373,540	67.3%	506,361	572,912	359,419	62.7%
1100 Instruction	710,308,732	329,421,622	46.4%	696,775,985	712,545,185	327,079,389	45.9%	670,151,845	604,486,528	279,952,956	46.3%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	47,342,080	20,914,426	44.2%	40,349,730	41,660,690	19,105,131	45.9%	38,882,364	39,295,694	18,673,881	47.5%
0200 Employee Benefits	22,080,546	10,421,437	47.2%	21,522,985	21,393,220	10,373,969	48.5%	21,088,434	14,182,574	6,791,744	47.9%
0300 Professional/Technical Services	1,745,318	823,581	47.2%	1,853,344	1,854,006	706,277	38.1%	1,604,575	1,635,184	536,603	32.8%
0400 Property Services	17,333	1,299	7.5%	61,871	63,428	55,564	87.6%	51,488	54,234	19,158	35.3%
0500 Other Purchased Services	168,293	65,087	38.7%	146,622	159,366	74,054	46.5%	122,309	147,679	57,121	38.7%
0600 Supplies	439,354	124,604	28.4%	295,145	379,011	132,800	35.0%	251,141	321,000	84,984	26.5%
0700 Property	102,428	36,608	35.7%	78,607	111,587	34,470	30.9%	47,503	68,877	9,795	14.2%
0800 Miscellaneous	211,606	58,792	27.8%	25,599	29,939	15,347	51.3%	25,829	30,415	15,323	50.4%
2100 Student Support	72,106,959	32,445,835	45.0%	64,333,903	65,651,246	30,497,612	46.5%	62,073,643	55,735,658	26,188,609	47.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	78,302,230	31,775,476	40.6%	62,038,646	66,275,535	28,661,368	43.2%	68,731,931	73,440,868	32,665,648	44.5%
0200 Employee Benefits	37,487,989	15,586,330	41.6%	32,399,684	36,774,288	17,727,438	48.2%	36,464,088	25,392,321	12,090,670	47.6%
0300 Professional/Technical Services	3,799,364	933,282	24.6%	3,018,301	3,692,580	1,012,968	27.4%	1,557,934	2,362,080	623,746	26.4%
0400 Property Services	366,621	183,478	50.0%	253,453	350,211	155,294	44.3%	31,199	134,706	11,197	8.3%
0500 Other Purchased Services	644,435	216,876	33.7%	663,664	808,986	239,378	29.6%	484,914	630,556	197,746	31.4%
0600 Supplies	3,537,129	2,331,380	65.9%	3,289,164	3,560,277	1,968,112	55.3%	2,790,986	3,181,418	1,912,479	60.1%
0700 Property	3,893,190	1,464,636	37.6%	2,608,559	3,250,984	1,621,223	49.9%	2,442,970	2,701,221	1,544,361	57.2%
0800 Miscellaneous	177,110	38,634	21.8%	167,785	184,697	50,989	27.6%	94,573	101,149	21,128	20.9%
2200 Instructional Staff Support	128,208,068	52,530,093	41.0%	104,439,256	114,897,558	51,436,769	44.8%	112,598,595	107,944,319	49,066,975	45.5%

		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	1,864,821	46.6%	3,562,356	3,823,129	1,512,263	39.6%	2,563,463	2,859,821	1,232,461	43.1%
0200	Employee Benefits	1,299,003	896,253	69.0%	1,792,274	1,293,535	616,625	47.7%	1,219,998	998,114	490,623	49.2%
0300	Professional/Technical Services	1,302,664	384,683	29.5%	923,979	1,359,997	375,971	27.6%	1,557,146	1,484,489	285,181	19.2%
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	94,518	33.5%	146,792	171,423	62,123	36.2%	106,329	245,695	50,168	20.4%
0600	Supplies	315,787	34,010	10.8%	104,555	141,812	44,897	31.7%	80,661	100,399	37,890	37.7%
0700	Property	25,300	10,709	42.3%	12,752	28,458	8,243	29.0%	71,325	78,369	32,811	41.9%
0800	Miscellaneous	201,069	94,287	46.9%	85,810	89,479	81,422	91.0%	83,684	83,712	82,694	98.8%
2300	District Administration	7,441,629	3,379,820	45.4%	6,651,351	6,932,609	2,718,524	39.2%	5,690,353	5,858,425	2,212,228	37.8%
School Administration (Principal's Office)												
0100	Salaries	72,885,730	34,964,487	48.0%	72,119,981	72,991,203	34,823,840	47.7%	61,518,146	63,615,633	29,590,811	46.5%
0200	Employee Benefits	32,626,091	17,164,816	52.6%	36,309,332	31,926,406	15,246,520	47.8%	30,800,851	22,919,304	10,881,954	47.5%
0300	Professional/Technical Services	556,220	180,233	32.4%	337,867	528,202	112,947	21.4%	242,907	390,165	90,604	23.2%
0400	Property Services	569,298	189,650	33.3%	296,435	528,279	117,481	22.2%	421,292	557,829	238,364	42.7%
0500	Other Purchased Services	894,312	464,171	51.9%	916,484	1,139,903	400,394	35.1%	788,483	982,129	417,859	42.5%
0600	Supplies	5,789,754	1,463,741	25.3%	2,509,333	5,029,029	1,408,452	28.0%	2,572,586	5,118,896	1,448,149	28.3%
0700	Property	2,185,782	1,041,644	47.7%	1,871,004	2,825,573	959,662	34.0%	1,674,830	2,308,497	699,405	30.3%
0800	Miscellaneous	68,867	29,829	43.3%	82,059	118,605	58,829	49.6%	80,944	199,016	37,720	19.0%
2400	School Administration	115,576,054	55,498,570	48.0%	114,442,495	115,087,200	53,128,125	46.2%	98,100,039	96,091,467	43,404,867	45.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,086,500	10,355,149	43.0%	21,246,182	22,591,693	9,864,590	43.7%	21,257,440	21,382,502	9,719,305	45.5%
0200	Employee Benefits	12,806,443	6,663,901	52.0%	13,304,237	13,751,555	6,756,602	49.1%	13,916,522	10,481,406	5,385,428	51.4%
0300	Professional/Technical Services	1,810,156	734,327	40.6%	1,353,202	1,725,729	635,969	36.9%	1,240,339	1,636,272	572,933	35.0%
0400	Property Services	98,933	(239,244)	-241.8%	86,130	595,746	137,893	23.1%	382,589	482,043	996	0.2%
0500	Other Purchased Services	4,786,149	2,086,349	43.6%	3,793,148	6,126,012	1,148,166	18.7%	5,705,527	4,533,854	2,455,174	54.2%
0600	Supplies	3,921,106	1,493,502	38.1%	2,143,172	2,515,019	556,633	22.1%	2,301,716	2,534,878	579,100	22.8%
0700	Property	2,696,130	666,636	24.7%	3,083,721	3,052,031	1,140,966	37.4%	3,562,251	4,576,254	1,626,170	35.5%
0800	Miscellaneous	453,968	177,118	39.0%	171,645	392,853	75,765	19.3%	284,006	347,814	63,775	18.3%
2500	Business Support	50,659,384	21,937,738	43.3%	45,181,437	50,750,638	20,316,584	40.0%	48,650,390	45,975,023	20,402,880	44.4%

		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	22,581,946	42.0%	48,942,750	51,527,074	22,990,908	44.6%	49,182,148	53,136,216	22,811,415	42.9%
0200	Employee Benefits	26,177,171	11,004,158	42.0%	23,335,643	24,529,642	10,913,890	44.5%	22,399,966	23,050,491	10,198,774	44.2%
0300	Professional/Technical Services	1,150,481	370,954	32.2%	1,436,701	1,595,763	397,981	24.9%	1,399,641	1,594,156	397,929	25.0%
0400	Property Services	23,398,102	10,005,654	42.8%	16,819,348	24,522,132	9,677,470	39.5%	15,721,753	22,833,890	6,604,468	28.9%
0500	Other Purchased Services	1,728,513	86,580	5.0%	699,463	2,280,327	(7,868)	-0.3%	2,011,917	3,248,139	176,530	5.4%
0600	Supplies	23,185,458	11,999,664	51.8%	22,555,732	25,449,007	9,415,403	37.0%	24,315,124	25,449,088	11,256,199	44.2%
0700	Property	3,258,344	1,113,050	34.2%	2,461,885	3,151,392	963,074	30.6%	2,490,420	3,112,682	948,589	30.5%
0800	Miscellaneous	1,208,354	70,326	5.8%	108,292	118,040	38,832	32.9%	121,253	138,303	34,483	24.9%
2600	Plant Operations & Maintenance	133,835,866	57,232,332	42.8%	116,359,814	133,173,376	54,389,690	40.8%	117,642,222	132,562,964	52,428,386	39.5%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	47,766,990	22,242,307	46.6%	47,518,878	48,322,651	22,222,113	46.0%	45,358,888	45,701,792	21,011,034	46.0%
0200	Employee Benefits	19,032,310	10,394,693	54.6%	23,354,992	18,676,256	10,029,849	53.7%	20,966,152	17,494,710	9,040,751	51.7%
0300	Professional/Technical Services	139,729	(155,239)	-111.1%	(1,234,944)	124,592	(802,448)	-644.1%	(864,175)	123,380	(463,371)	-375.6%
0400	Property Services	106,768	22,263	20.9%	32,432	58,444	14,968	25.6%	25,951	47,501	9,562	20.1%
0500	Other Purchased Services	3,133,184	2,332,545	74.4%	3,652,458	5,717,125	2,631,452	46.0%	3,001,722	2,915,249	1,535,645	52.7%
0600	Supplies	8,709,218	5,217,569	59.9%	9,523,459	9,752,044	4,489,205	46.0%	8,481,400	8,752,308	3,996,658	45.7%
0700	Property	10,736,558	3,144,763	29.3%	4,452,051	7,347,846	589,219	8.0%	10,814,113	11,272,183	5,232,754	46.4%
0800	Miscellaneous	80,250	27,131	33.8%	61,273	188,836	17,518	9.3%	59,390	80,812	26,265	32.5%
2700	Transportation	89,705,005	43,226,032	48.2%	87,360,599	90,187,795	39,191,876	43.5%	87,843,441	86,387,934	40,389,299	46.8%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		44,772	33,966	19,506	57.4%	33,832	30,138	15,138	50.2%
0200	Employee Benefits	-	-		2,254	1,271	1,001	78.8%	1,813	1,791	607	33.9%
2900	Other Instruction Support	-	-		47,026	35,237	20,507	58.2%	35,645	31,929	15,745	49.3%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	27,059	38.6%	-	-	-		-	-	607	
0200	Employee Benefits	-	9,461		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(37)		22,116	-	-		16,060	-	-	
3100	Food Service	87,133	36,483	41.9%	22,116	-	-		16,060	-	607	

		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	965,791	38.9%	1,864,606	2,160,256	952,758	44.1%	1,936,833	2,098,894	949,989	45.3%
0200	Employee Benefits	1,095,632	489,031	44.6%	1,019,439	1,076,070	516,590	48.0%	1,042,476	755,091	345,837	45.8%
0300	Professional/Technical Services	16,190	2,087	12.9%	4,709	6,337	1,285	20.3%	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	3,956	29.9%	11,375	14,279	4,128	28.9%	14,560	17,100	9,087	53.1%
0600	Supplies	18,315	4,005	21.9%	23,135	29,587	7,327	24.8%	15,552	23,957	3,083	12.9%
0700	Property	8,685	990	11.4%	21,160	23,111	4,689	20.3%	13,428	20,003	5,922	29.6%
0800	Miscellaneous	9,411	770	8.2%	9,801	15,063	5,828	38.7%	3,499	8,358	-	0.0%
3300	Community Services	3,647,926	1,468,070	40.2%	2,954,225	3,326,278	1,492,606	44.9%	3,027,897	2,929,622	1,314,632	44.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	898,471	414,774	46.2%	696,078	762,459	319,276	41.9%	717,019	727,025	328,288	45.2%
0200	Employee Benefits	342,251	175,739	51.3%	335,557	351,862	168,263	47.8%	346,746	270,527	132,460	49.0%
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	185	9.3%	618	1,000	-	0.0%	-	1,000	-	0.0%
0500	Other Purchased Services	13,300	3,561	26.8%	11,988	14,469	5,421	37.5%	8,582	14,200	3,727	26.2%
0600	Supplies	22,569	10,212	45.3%	12,198	24,384	7,393	30.3%	14,176	20,013	6,180	30.9%
0700	Property	8,179	2,098	25.7%	1,310	5,964	379	6.4%	23,874	27,111	12,225	45.1%
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	669,992	42.1%	1,161,011	1,327,468	502,017	37.8%	1,113,161	1,067,476	484,834	45.4%
5200	Operating Transfers Out	1,910,000	724,085	37.9%	5,138,831	2,036,994	867,546	42.6%	4,999,296	1,570,802	120,750	7.7%
5300	Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures		1,388,113,881	598,570,671	43.1%	1,244,868,049	1,349,139,990	581,641,247	43.1%	1,211,942,587	1,234,511,584	515,982,769	41.8%
Ending Fund Balance		(4,651,711)	291,030,093		131,790,729	14,600,522	307,181,395		141,547,484	3,713,821	326,372,915	

As of December 31, 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	16,042	16,042	100.0%	30,934	1,397	10,314	738.3%	10,356	1,963	1,963	100.0%
1700 Student Fees	15,618	310	2.0%	24,481	68,383	24,481	35.8%	-	30,977	-	0.0%
1900 Local Grants and Contributions	6,697,243	1,836,497	27.4%	4,216,634	4,475,407	1,611,886	36.0%	12,003,218	5,181,886	3,233,576	62.4%
3200 State Grants	34,178,749	12,496,903	36.6%	31,675,824	33,565,096	12,660,097	37.7%	33,886,228	34,770,023	14,846,467	42.7%
4300 Direct Federal Grants	867,758	300,920	34.7%	2,231,614	15,695,057	649,485	4.1%	18,357,531	16,423,377	5,980,313	36.4%
4500 Federal Grants Through State	81,372,038	18,711,075	23.0%	74,290,824	74,593,805	24,931,668	33.4%	70,330,081	76,447,537	21,765,962	7.8%
4700 Federal Grants Thru Intermediary	637,513	268,801	42.2%	731,650	631,688	172,000	27.2%	907,069	730,208	365,162	2980.8%
4810 Medicaid Reimbursement	3,922,241	1,025,410	26.1%	1,961,865	2,048,478	1,169,010	57.1%	1,583,110	5,155,059	-	7.1%
5210 Operating Transfers In	1,915,125	729,085	38.1%	2,070,995	2,454,264	870,621	35.5%	1,950,269	1,078,594	125,669	0.0%
Total Revenues	129,622,327	35,385,043	27.3%	117,234,821	133,533,575	42,099,563	31.5%	139,027,862	139,819,624	46,319,114	33.1%
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	73,725,712	32,439,249	44.0%	63,254,041	81,840,472	27,427,946	33.5%	81,801,181	83,901,538	36,875,378	44.0%
2100 Student Support	4,275,918	1,984,124	46.4%	3,827,636	3,244,671	1,627,475	50.2%	3,949,486	4,187,594	1,757,109	42.0%
2200 Instructional Staff Support	35,438,660	16,034,053	45.2%	36,402,816	33,029,655	15,540,093	47.0%	42,625,636	34,952,018	16,491,630	47.2%
2300 District Administration	103,886	33,778	32.5%	162,874	72,873	90,284	123.9%	191,290	95,263	88,818	93.2%
2400 School Administration	549,027	219,895	40.1%	584,676	146,680	232,364	158.4%	462,830	374,554	225,548	60.2%
2500 Business Support	517,123	188,036	36.4%	640,797	1,271,209	292,712	23.0%	1,180,057	1,609,480	547,606	34.0%
2600 Plant Operations & Maintenance	1,020,647	442,340	43.3%	1,010,374	25,700	392,560	1527.5%	324,114	221,643	159,697	72.1%
2700 Transportation	474,872	429,338	90.4%	1,831,490	2,024,350	836,012	41.3%	1,469,636	1,074,639	604,908	56.3%
3300 Community Services	11,245,086	3,473,913	30.9%	8,148,356	9,057,013	3,162,170	34.9%	7,153,686	10,230,894	-	
5200 Operating Transfers Out	2,344,585	1,144,166	48.8%	2,395,712	2,933,826	945,863	32.2%	2,626,084	2,873,780	1,159,226	0.0%
Total Expenditures	129,695,516	56,400,351	43.5%	118,258,772	133,646,449	50,552,603	37.8%	141,784,000	139,521,403	61,215,577	43.9%
Ending Fund Balance	9,118,524	(11,823,595)		9,191,713	10,102,790	1,762,623		10,215,664	13,270,023	(185,956)	

As of December 31, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,991,116</u>	Accounts Payable	<u>(108,965)</u>
Total Assets	<u><u>3,991,116</u></u>	Total Liabilities	<u><u>(108,965)</u></u>
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(2,378,111)
		Expenditures	<u>1,733,366</u>
		Total Fund Balance	<u>(3,882,151)</u>
		Total Liabilities and Fund Balance	<u><u>(3,991,116)</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	2,214,415	2,158,850	97.5%	3,941,998	591,731	2,237,102	378.1%	3,639,006	1,829,961	1,829,525	100.0%
1900 Local Grants and Contributions	28,830	219,261	760.5%	410,199	16,984	177,369	1044.3%	272,353	111,002	111,002	100.0%
Total Revenues	2,243,245	2,378,111	106.0%	4,352,197	608,715	2,414,471	396.7%	3,911,359	1,940,963	1,940,527	100.0%
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	5,833,990	1,720,091	29.5%	3,629,301	5,034,629	1,311,002	26.0%	2,588,886	3,439,036	1,186,930	34.5%
2600 Plant Operations & Maintenance	190,265	13,274	7.0%	68,179	179,370	18,767	10.5%	79,963	118,189	57,982	49.1%
Total Expenditures	6,024,255	1,733,366	28.8%	3,697,480	5,213,999	1,329,769	25.5%	2,668,849	3,557,225	1,244,912	35.0%
Ending Fund Balance	(543,604)	3,882,151		3,237,406	(2,022,595)	3,667,391	-181.3%	2,582,689	(1,616,262)	695,615	-43.0%
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 December 31, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>27,983,561</u>	Beginning Balance	(4,180,415)
		Revenues	(39,806,019)
Total Assets	<u><u>27,983,561</u></u>	Expenditures	<u>16,002,873</u>
		Total Fund Balance	<u>(27,983,561)</u>
		Total Liabilities and Fund Balance	<u><u>(27,983,561)</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	23,361,429	Due To Other Funds	(1,892,009)
Due From Other Funds	<u>45,105,483</u>	Accounts Payable	<u>(18,979)</u>
Total Assets	<u><u>68,466,912</u></u>	Total Liabilities	(1,910,988)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(664,016)
		Expenditures	<u>31,732,557</u>
		Total Fund Balance	<u>(66,555,924)</u>
		Total Liabilities and Fund Balance	<u><u>(68,466,912)</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	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%
1900 Local Contributions	204,000	97,259	47.7%	102,096	200,000	96,361	48.2%	203,753	200,000	97,902	49.0%
3200 State Revenues	-	-		-	-	-		-	180,000	-	0.0%
Total Revenues	40,704,000	39,806,019	97.8%	38,045,207	39,518,221	38,039,472	96.3%	37,436,917	34,680,000	37,331,066	107.6%
Non-Operating Funds											
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%
Building Fund Expenditures											
5200 Operating Transfers Out	40,704,000	16,002,873	39.3%	43,324,491	39,518,221	28,491,278	72.1%	29,069,266	34,680,000	17,115,519	49.4%
Total Expenditures	40,704,000	16,002,873	39.3%	43,324,491	39,518,221	28,491,278	72.1%	29,069,266	34,680,000	17,115,519	49.4%
Ending Fund Balance	4,180,415	27,983,561		4,180,415	9,459,699	19,007,893		9,459,699	1,092,048	21,307,595	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	292,587		71,337	-	41,690		124,902	-	227,351	
1900 Local Contributions	-	-		-	-	-		45,497	-	-	
5100 Bond Proceeds	154,721,550	-	0.0%	90,362,974	93,000,000	29,625,000	31.9%	-	55,000,000	-	0.0%
5210 Operating Transfers In	-	371,429		16,609,998	-	9,831,127		4,556,264	-	1,388,150	
Total Revenues	154,721,550	664,016	0.4%	107,044,309	93,000,000	39,497,817	42.5%	4,726,663	55,000,000	1,615,501	2.9%
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	159,721,550	28,790,186	18.0%	53,010,838	93,000,000	36,937,966	39.7%	51,639,838	55,000,000	21,119,503	38.4%
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	
Total Expenditures	159,721,550	31,732,557	19.9%	56,280,019	93,000,000	40,831,169	43.9%	55,707,042	55,000,000	24,169,036	43.9%
Ending Fund Balance	92,624,465	66,555,924		97,624,465	46,860,175	45,526,823		46,860,175	97,840,554	75,287,020	

As of December 31, 2019

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(29,745,962)
Expenditures	29,745,962
	<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	7,123,226	Due To Other Funds	(8,958,884)
Accounts Receivable	4,939,974	Accounts Payable	(495,593)
Inventory	3,399,772	Unfunded Pension Liability	(88,623,224)
Equipment, Net of Depreciation	19,426,763	Deferred Inflows - Pension Investments	(7,805,783)
Deferred Outflows - Pension Contributions	14,692,784		<hr/>
	<hr/>	Total Liabilities	(105,883,484)
Total Assets	49,582,519		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	57,500,175
		Revenues	(35,625,884)
		Expenditures	34,426,674
			<hr/>
		Total Fund Balance	56,300,965
			<hr/>
		Total Liabilities and Fund Balance	(49,582,519)
			<hr/> <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	5,542,910	46.6%	10,982,285	9,500,000	5,174,441	54.5%	9,449,764	7,900,000	5,171,845	65.5%
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	22,888,610	46.4%	38,116,196	48,160,691	25,753,500	53.5%	34,659,363	43,407,000	23,131,901	53.3%
Total Revenues	63,854,000	29,745,962	46.6%	51,720,377	60,260,691	32,237,481	53.5%	46,717,052	52,370,714	29,608,395	56.5%
Debt Service Expenditures											
5100 Debt Service	63,854,000	29,745,962	46.6%	51,720,377	60,260,691	32,237,481	53.5%	46,717,052	52,370,714	29,608,395	56.5%
Total Expenditures	63,854,000	29,745,962	46.6%	51,720,377	60,260,691	32,237,481	53.5%	46,717,052	52,370,714	29,608,395	56.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	120,000	65,955	55.0%	170,812	100,000	72,618	72.6%	101,428	101,428	47,949	47.3%
1600 Food Sales	4,600,000	1,509,308	32.8%	3,023,797	4,500,000	1,514,430	33.7%	3,004,729	5,290,000	1,529,106	28.9%
1900 Local Contributions	50,000	1,532	3.1%	(13,663)	71,943	30,886	42.9%	5,855	33,100	2,941	8.9%
3200 State Grants	530,000	-	0.0%	499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	5,943,244		4,346,901	4,550,566	1,933,414	42.5%	4,550,566	3,687,631	1,845,638	50.0%
4500 Federal Grants Through State	66,480,906	28,105,846	42.3%	54,592,235	70,972,222	26,349,335	37.1%	54,519,788	56,983,897	26,352,529	46.2%
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	71,780,906	35,625,884	49.6%	69,007,812	80,204,731	29,900,682	37.3%	69,854,204	70,333,393	29,778,162	42.3%
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	32,620,870	29.7%	68,543,925	102,363,612	21,710,804	21.2%	73,114,095	101,357,621	29,048,288	28.7%
5100 Debt Service	-	-		-	-	-		-	-	47,151	
5200 Operating Transfers Out	3,840,000	1,805,803	47.0%	3,643,278	6,924,529	1,648,759	23.8%	3,807,348	3,360,000	1,754,939	
Total Expenditures	113,562,621	34,426,674	30.3%	72,187,203	109,288,141	23,359,563	21.4%	76,921,443	104,717,621	30,850,378	29.5%
Ending Fund Balance	(99,281,890)	(56,300,965)		(57,500,175)	(83,404,194)	(47,779,665)		(54,320,784)	(81,637,773)	(48,325,761)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	608,326	Accounts Payable	(585)
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>625,018</u></u>	Total Liabilities	(110,133)
		Fund Balance	
		Beginning Balance	(489,421)
		Revenues	(89,393)
		Expenditures	<u>63,929</u>
		Total Fund Balance	<u>(514,885)</u>
		Total Liabilities and Fund Balance	<u><u>(625,018)</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>(28,460)</u>	Beginning Balance	(57,862)
		Revenues	(33,811)
Total Liabilities	<u><u>(28,460)</u></u>	Expenditures	<u>120,133</u>
		Total Fund Balance	<u>28,460</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	-	50		7,034	7,034	2,675	38.0%	3,827	50,561	254	0.5%
3200 State Grants	18,181	75,943	417.7%	269,163	269,163	98,269	36.5%	303,728	303,728	106,576	35.1%
3900 On-Behalf Payments	-	13,400		24,521	38,474	17,275	44.9%	38,474	44,792	22,419	50.1%
Total Revenues	18,181	89,393	491.7%	300,718	314,671	118,219	37.6%	346,029	399,081	129,249	32.4%
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	63,929	10.6%	(435,894)	454,467	58,169	12.8%	237,015	771,039	155,546	20.2%
Total Expenditures	600,562	63,929	10.6%	(435,894)	454,467	58,169	12.8%	237,015	771,039	155,546	20.2%
Ending Fund Balance	(92,960)	514,885		489,421	(386,987)	(187,141)		(247,191)	(728,163)	(382,502)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	19,810	20,586	103.9%	18,892	23,000	2,875	12.5%	24,224	23,061	6,630	28.8%
1900 Local Contributions	12,320	13,225	107.3%	39,084	510	16,469	3229.2%	37,630	37,630	22,610	60.1%
3900 On-Behalf Payments	-	-		3,521	4,936	-	0.0%	4,936	3,987	1,996	50.1%
5210 Operating Transfers In	95,000	-	0.0%	92,891	96,925	1,925	2.0%	94,449	98,107	-	0.0%
Total Revenues	127,130	33,811	26.6%	154,388	125,371	21,269	17.0%	161,239	162,785	31,236	19.2%
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	101,679	97.4%	105,421	112,686	80,044	71.0%	104,550	107,061	100,763	94.1%
2200 Instructional Staff Support	59,823	10,373	17.3%	14,980	30,605	5,065	16.5%	21,476	66,242	8,785	13.3%
3300 Community Services	21,125	8,082	38.3%	20,907	29,861	6,831	22.9%	31,103	30,155	13,146	43.6%
Total Expenditures	185,323	120,133	64.8%	141,308	173,152	91,941	53.1%	157,129	203,457	122,694	60.3%
Ending Fund Balance	(331)	(28,460)		57,862	(2,999)	(25,890)		44,782	-	(50,786)	

As of December 31, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	295,362	Due To Other Funds	(13,293)
Total Assets	295,362	Total Liabilities	(13,293)
		Fund Balance	
		Beginning Balance	(274,953)
		Revenues	(64,353)
		Expenditures	57,237
		Total Fund Balance	(282,069)
		Total Liabilities and Fund Balance	(295,362)

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

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	468,560	Unfunded Pension Liabilities	(1,441,638)
Deferred Outflows - Pension Contributions	239,008	Deferred Inflows - Pension Investments	(126,977)
Total Assets	707,568	Total Liabilities	(1,568,615)
		Fund Balance	
		Beginning Balance	960,422
		Revenues	(484,305)
		Expenditures	384,930
		Total Fund Balance	861,047
		Total Liabilities and Fund Balance	(707,568)

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	2,507	116.1%	5,158	5,158	2,255	43.7%	2,579	2,579	998	38.7%
1800 Daycare Fees	100,539	61,846	61.5%	183,017	213,768	68,631	32.1%	212,071	276,788	76,779	27.7%
3900 On-Behalf Payments	-	-		31,525	31,625	12,539	39.6%	31,625	34,618	17,341	50.1%
Total Revenues	102,699	64,353	62.7%	219,700	250,551	83,425	33.3%	246,275	313,985	95,118	30.3%
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	755	34.1%	28,976	30,627	13,818	45.1%
2200 Instructional Staff Support	372,506	52,237	14.0%	168,941	475,080	63,856	13.4%	139,181	450,475	56,564	12.6%
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	57,237	15.2%	176,152	482,290	69,610	14.4%	173,077	486,102	75,302	15.5%
Ending Fund Balance	(24)	282,069		274,953	(334)	245,220		231,405	(13,910)	178,023	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	656,268	337,700	51.5%	742,039	885,286	341,413	38.6%	889,911	889,911	480,064	53.9%
3900 On-Behalf Payments	-	146,604		219,651	179,135	70,635	39.4%	179,135	146,311	73,224	50.0%
Total Revenues	656,268	484,305	73.8%	961,690	1,064,421	412,048	38.7%	1,069,046	1,036,222	553,288	53.4%
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	384,930	47.6%	684,825	1,254,746	437,568	34.9%	1,095,591	1,184,065	434,998	36.7%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	33,427	13,750	41.1%	2,248	-	-	
Total Expenditures	810,374	384,930	47.5%	707,731	1,288,173	451,318	35.0%	1,097,839	1,184,065	434,998	36.7%
Ending Fund Balance	(1,114,528)	(861,047)		(960,422)	(1,438,134)	(1,253,650)		(1,214,381)	(1,333,432)	(1,067,298)	

As of December 31, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Fund Balance	
Cash	703,397	Beginning Balance	(3,040,900)
Investments	1,512,459	Revenues	(332,662)
Accounts Receivable	<u>719,566</u>	Expenditures	<u>438,140</u>
Total Assets	<u><u>2,935,422</u></u>	Total Fund Balance	<u><u>(2,935,422)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,935,422)</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	64,583	93,221	144.3%	131,762	24,390	4,205	17.2%	18,922	42,654	15,847	37.2%
1900 Local Contributions	129,653	239,441	184.7%	996,052	349,252	370,557	106.1%	2,312,604	2,330,628	1,447,244	62.1%
Total Revenues	194,236	332,662	171.3%	1,127,814	373,642	374,762	100.3%	2,331,526	2,373,282	1,463,091	61.6%
Non-Operating Funds											
Beginning Balance	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%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	1,493,012	438,140	29.3%	1,062,415	1,553,054	362,110	23.3%	2,140,858	2,339,630	561,015	24.0%
Total Expenditures	1,493,012	438,140	29.3%	1,062,415	1,553,054	362,110	23.3%	2,140,858	2,339,630	561,015	24.0%
Ending Fund Balance	1,742,124	2,935,422		3,040,900	1,796,089	2,988,153		2,975,501	2,818,485	3,686,909	