

Monthly Financial Report  
Through January 31, 2020

	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	478,295,915	93.7%	480,070,360	479,871,736	461,618,932	96.2%	456,911,397	450,951,894	440,971,796	97.8%
Occupational Taxes	174,043,000	70,955,100	40.8%	165,754,818	170,493,750	71,162,914	41.7%	162,374,610	161,100,000	70,800,544	43.9%
Other Taxes	59,156,507	20,786,353	35.1%	56,671,550	55,574,828	17,422,755	31.4%	53,658,833	53,975,905	18,870,054	35.0%
Local Grants	7,251,830	2,667,825	36.8%	5,622,885	5,182,749	2,693,207	52.0%	14,588,175	8,101,203	6,868,097	84.8%
State Sources											
SEEK Program	232,487,382	133,945,527	57.6%	247,934,805	242,117,316	140,283,474	57.9%	248,012,271	246,348,362	144,557,816	58.7%
Other State Revenues	343,379,851	201,132,510	58.6%	349,864,756	347,240,492	196,252,605	56.5%	348,439,029	240,320,575	142,144,793	59.1%
KSFCC Allocation	11,900,000	7,656,248	64.3%	10,982,285	9,500,000	7,288,665	76.7%	9,449,764	7,900,000	7,286,945	92.2%
Federal Grants	155,903,569	66,539,238	42.7%	139,838,556	166,541,250	66,572,801	40.0%	152,498,344	161,408,714	77,876,930	48.2%
Interest	5,205,479	2,413,597	46.4%	7,781,645	3,158,542	3,755,057	118.9%	3,407,200	2,014,820	2,076,366	103.1%
Other Sources	225,515,867	35,749,521	15.9%	169,388,256	167,930,417	81,338,691	48.4%	65,068,045	119,987,538	41,808,646	34.8%
<b>Total Revenues</b>	<b>1,725,117,927</b>	<b>1,020,141,835</b>	<b>59.1%</b>	<b>1,633,909,916</b>	<b>1,647,611,080</b>	<b>1,048,389,100</b>	<b>63.6%</b>	<b>1,514,407,668</b>	<b>1,452,109,011</b>	<b>953,261,986</b>	<b>65.6%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	<b>191,428,267</b>	<b>191,428,267</b>	<b>100.0%</b>	<b>158,135,043</b>	<b>158,135,043</b>	<b>158,135,043</b>	<b>100.0%</b>	<b>221,041,001</b>	<b>221,041,001</b>	<b>222,779,706</b>	<b>100.8%</b>
<b>All Funds Expenditures</b>											
1100 Instruction	791,240,821	415,540,134	52.5%	764,451,784	801,086,710	407,732,884	50.9%	755,771,029	689,730,993	369,496,947	53.6%
2100 Student Support	76,375,136	39,187,883	51.3%	68,161,539	68,895,917	36,704,925	53.3%	66,023,129	59,687,393	32,202,960	54.0%
2200 Instructional Staff Support	164,053,708	78,525,580	47.9%	141,048,899	148,451,072	77,475,322	52.2%	155,387,136	151,300,070	77,743,278	51.4%
2300 District Administration	7,546,314	3,981,188	52.8%	6,814,225	7,005,482	3,320,268	47.4%	5,881,643	5,888,974	2,976,909	50.6%
2400 School Administration	116,123,809	63,362,575	54.6%	115,027,171	115,233,880	60,698,949	52.7%	98,562,869	96,270,622	49,709,460	51.6%
2500 Business Support	51,172,534	25,540,161	49.9%	45,822,234	52,021,847	24,374,554	46.9%	49,830,447	47,663,785	23,939,541	50.2%
2600 Plant Operations & Maintenance	135,055,743	66,943,136	49.6%	117,438,367	133,390,771	63,151,365	47.3%	118,046,299	132,735,577	61,106,845	46.0%
2700 Transportation	90,179,209	49,218,141	54.6%	89,192,089	92,212,145	46,030,125	49.9%	89,313,077	90,019,922	46,496,791	51.7%
2900 Other Instruction Support	-	11,576		47,026	35,237	30,553	86.7%	35,645	31,929	25,999	81.4%
3100 Food Service	109,805,574	37,326,655	34.0%	68,566,041	94,352,273	31,305,722	33.2%	73,130,155	101,357,621	33,308,555	32.9%
3200 Daycare Operations	600,562	74,328	12.4%	(435,894)	454,467	70,172	15.4%	237,015	771,039	175,774	22.8%
3300 Community Services	17,627,792	6,186,467	35.1%	12,184,903	15,173,109	5,756,078	37.9%	12,353,544	13,038,551	6,372,810	48.9%
4600 Site Improvement	161,313,803	31,968,040	19.8%	54,171,849	99,755,518	25,099,930	25.2%	52,752,999	56,067,476	24,580,711	43.8%
5100 Debt Service	63,854,000	32,624,800	51.1%	52,217,444	61,374,653	38,670,643	63.0%	46,717,052	52,370,714	37,042,902	70.7%
5200 Operating Transfers Out	57,438,898	28,211,658	49.1%	65,909,015	60,061,040	44,166,302	73.5%	53,271,587	51,341,470	34,630,258	67.5%
5300 Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
<b>Total Expenditures</b>	<b>1,915,422,776</b>	<b>878,702,321</b>	<b>45.9%</b>	<b>1,600,616,692</b>	<b>1,802,692,528</b>	<b>864,587,792</b>	<b>48.0%</b>	<b>1,577,313,626</b>	<b>1,642,145,570</b>	<b>799,809,741</b>	<b>48.7%</b>
<b>Ending Fund Balance</b>	<b>1,123,418</b>	<b>332,867,781</b>		<b>191,428,267</b>	<b>3,053,594</b>	<b>341,936,352</b>		<b>158,135,043</b>	<b>31,004,442</b>	<b>376,231,951</b>	

As of January 31, 2020

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	346,794,932		Due To Other Funds	(147,646,790)
	Investments	75,067,630		Accounts Payable	(2,245,858)
	Accounts Receivable	121,903		Accrued Expenditures	<u>(64,899,041)</u>
	Due From Other Funds	84,889,259			
	Inventory	<u>2,598,396</u>			
				<b>Total Liabilities</b>	(214,791,690)
<b>Total Assets</b>		<u><u>509,472,121</u></u>			
				Fund Balance	
				Beginning Balance	(131,790,729)
				Revenues	(846,800,745)
				Expenditures	<u>683,911,043</u>
				<b>Total Fund Balance</b>	<u>(294,680,431)</u>
				<b>Total Liabilities and Fund Balance</b>	<u><u>(509,472,121)</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	438,587,155	93.4%	442,127,249		440,553,515	423,675,821	96.2%	419,678,233		416,651,894	403,738,632	96.9%
1115	Delinquent Property Taxes	5,200,000	2,599,481	50.0%	5,228,894		4,900,000	2,567,398	52.4%	4,883,414		5,000,000	2,340,350	46.8%
1117	Motor Vehicle Taxes	31,360,593	13,075,897	41.7%	30,034,314		30,721,921	12,104,135	39.4%	29,567,758		29,972,997	12,058,373	40.2%
1119	Franchise Taxes	13,905,914	424,419	3.1%	12,681,043		12,230,907	154,790	1.3%	11,484,939		11,980,908	425,941	3.6%
1131	Occupational License Taxes	174,043,000	70,955,100	40.8%	165,754,818		170,493,750	71,162,914	41.7%	162,374,610		161,100,000	70,800,544	43.9%
1191	Omitted Property Taxes	7,000,000	1,952,887	27.9%	7,040,147		6,000,000	909,279	15.2%	6,008,970		5,100,000	2,331,638	45.7%
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	243,024	50.8%	479,270		401,000	178,311	44.5%
1510	Interest Income	5,000,000	1,912,071	38.2%	7,371,642		3,015,000	3,593,929	119.2%	3,149,013		1,900,000	1,763,565	92.8%
1900	Other Local Revenues	4,503,000	2,497,022	55.5%	4,528,431		4,323,300	1,313,515	30.4%	5,860,813		4,283,000	2,657,862	62.1%
3111	State SEEK Revenues	232,487,382	133,945,527	57.6%	247,934,805		242,117,316	140,283,474	57.9%	248,012,271		246,348,362	144,557,816	58.7%
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	751,161	41.8%	1,796,614		1,893,000	747,769	39.5%	1,895,654		1,748,000	873,856	50.0%
3900	On-Behalf Payments	298,211,921	173,790,926	58.3%	302,352,879		298,211,921	175,894,686	59.0%	298,310,873		191,618,724	113,229,490	59.1%
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	3,361,909	54.5%	6,038,990		5,498,897	2,977,121	54.1%	6,428,432		6,117,676	2,727,282	44.6%
Total Revenues		1,251,671,441	846,800,745	67.7%	1,235,111,294		1,222,193,027	837,331,065	68.5%	1,199,882,027		1,084,617,360	759,407,800	70.0%
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	232,759,512	52.2%	446,197,933	456,269,490	231,909,041	50.8%	426,785,808	424,218,580	222,900,776	52.5%	
0200	Employee Benefits	236,839,868	132,350,199	55.9%	235,638,848	232,702,805	132,629,574	57.0%	229,680,379	159,680,680	86,811,283	54.4%	
0300	Professional/Technical Services	543,343	147,413	27.1%	351,228	543,857	181,840	33.4%	313,941	660,745	143,779	21.8%	
0400	Property Services	864,652	244,808	28.3%	317,451	399,344	187,267	46.9%	297,451	355,947	132,863	37.3%	
0500	Other Purchased Services	1,054,569	296,586	28.1%	723,727	987,837	443,706	44.9%	578,196	948,588	222,294	23.4%	
0600	Supplies	18,338,521	5,954,439	32.5%	8,367,599	14,749,271	5,377,153	36.5%	7,721,170	13,319,091	5,545,906	41.6%	
0700	Property	5,199,539	3,960,242	76.2%	4,711,455	6,337,233	2,927,019	46.2%	4,268,539	4,729,985	2,357,530	49.8%	
0800	Miscellaneous	1,752,218	418,755	23.9%	467,744	555,347	385,555	69.4%	506,361	572,912	377,200	65.8%	
1100	Instruction	710,308,732	376,131,952	53.0%	696,775,985	712,545,185	374,041,155	52.5%	670,151,845	604,486,528	318,491,630	52.7%	
Student Support (Attendance, Guidance, Health)													
0100	Salaries	47,342,080	23,451,461	49.5%	40,349,730	41,660,690	21,347,438	51.2%	38,882,364	39,295,694	20,899,618	53.2%	
0200	Employee Benefits	22,080,546	12,351,871	55.9%	21,522,985	21,393,220	12,289,349	57.4%	21,088,434	14,182,574	8,056,096	56.8%	
0300	Professional/Technical Services	1,745,318	862,112	49.4%	1,853,344	1,854,006	876,884	47.3%	1,604,575	1,635,184	555,255	34.0%	
0400	Property Services	17,333	2,266	13.1%	61,871	63,428	55,608	87.7%	51,488	54,234	45,733	84.3%	
0500	Other Purchased Services	168,293	73,319	43.6%	146,622	159,366	83,403	52.3%	122,309	147,679	71,121	48.2%	
0600	Supplies	439,354	139,821	31.8%	295,145	379,011	160,782	42.4%	251,141	321,000	109,369	34.1%	
0700	Property	102,428	52,447	51.2%	78,607	111,587	37,974	34.0%	47,503	68,877	10,282	14.9%	
0800	Miscellaneous	211,606	69,742	33.0%	25,599	29,939	15,604	52.1%	25,829	30,415	15,571	51.2%	
2100	Student Support	72,106,959	37,003,039	51.3%	64,333,903	65,651,246	34,867,041	53.1%	62,073,643	55,735,658	29,763,043	53.4%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)													
0100	Salaries	78,302,230	35,802,263	45.7%	62,038,646	66,275,535	32,328,583	48.8%	68,731,931	73,440,868	36,732,235	50.0%	
0200	Employee Benefits	37,487,989	18,451,314	49.2%	32,399,684	36,774,288	20,981,789	57.1%	36,464,088	25,392,321	14,321,093	56.4%	
0300	Professional/Technical Services	3,799,364	1,134,346	29.9%	3,018,301	3,692,580	1,384,940	37.5%	1,557,934	2,362,080	694,003	29.4%	
0400	Property Services	366,621	200,708	54.7%	253,453	350,211	164,981	47.1%	31,199	134,706	13,680	10.2%	
0500	Other Purchased Services	644,435	245,347	38.1%	663,664	808,986	270,160	33.4%	484,914	630,556	218,972	34.7%	
0600	Supplies	3,537,129	2,430,907	68.7%	3,289,164	3,560,277	2,298,863	64.6%	2,790,986	3,181,418	2,086,571	65.6%	
0700	Property	3,893,190	1,588,319	40.8%	2,608,559	3,250,984	1,788,465	55.0%	2,442,970	2,701,221	1,608,670	59.6%	
0800	Miscellaneous	177,110	40,791	23.0%	167,785	184,697	55,644	30.1%	94,573	101,149	33,790	33.4%	
2200	Instructional Staff Support	128,208,068	59,893,995	46.7%	104,439,256	114,897,558	59,273,426	51.6%	112,598,595	107,944,319	55,709,015	51.6%	

		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	4,004,927	2,153,737	53.8%	3,562,356	3,823,129	1,775,236	46.4%	2,563,463	2,859,821	1,389,250	48.6%
0200	Employee Benefits	1,299,003	1,057,283	81.4%	1,792,274	1,293,535	728,837	56.3%	1,219,998	998,114	574,413	57.5%
0300	Professional/Technical Services	1,302,664	481,739	37.0%	923,979	1,359,997	473,761	34.8%	1,557,146	1,484,489	680,371	45.8%
0400	Property Services	10,760	796	7.4%	22,833	24,776	16,980	68.5%	7,747	7,826	773	9.9%
0500	Other Purchased Services	282,118	95,893	34.0%	146,792	171,423	85,239	49.7%	106,329	245,695	51,752	21.1%
0600	Supplies	315,787	44,207	14.0%	104,555	141,812	50,554	35.6%	80,661	100,399	44,291	44.1%
0700	Property	25,300	12,905	51.0%	12,752	28,458	10,115	35.5%	71,325	78,369	34,581	44.1%
0800	Miscellaneous	201,069	95,837	47.7%	85,810	89,479	82,294	92.0%	83,684	83,712	82,874	99.0%
<b>2300</b>	<b>District Administration</b>	<b>7,441,629</b>	<b>3,942,396</b>	<b>53.0%</b>	<b>6,651,351</b>	<b>6,932,609</b>	<b>3,223,016</b>	<b>46.5%</b>	<b>5,690,353</b>	<b>5,858,425</b>	<b>2,858,306</b>	<b>48.8%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	72,885,730	38,908,577	53.4%	72,119,981	72,991,203	38,764,497	53.1%	61,518,146	63,615,633	33,263,169	52.3%
0200	Employee Benefits	32,626,091	20,321,040	62.3%	36,309,332	31,926,406	18,060,835	56.6%	30,800,851	22,919,304	12,894,662	56.3%
0300	Professional/Technical Services	556,220	217,286	39.1%	337,867	528,202	135,226	25.6%	242,907	390,165	105,231	27.0%
0400	Property Services	569,298	247,326	43.4%	296,435	528,279	162,980	30.9%	421,292	557,829	277,212	49.7%
0500	Other Purchased Services	894,312	539,148	60.3%	916,484	1,139,903	467,343	41.0%	788,483	982,129	456,079	46.4%
0600	Supplies	5,789,754	1,619,746	28.0%	2,509,333	5,029,029	1,602,445	31.9%	2,572,586	5,118,896	1,607,148	31.4%
0700	Property	2,185,782	1,239,308	56.7%	1,871,004	2,825,573	1,184,766	41.9%	1,674,830	2,308,497	771,442	33.4%
0800	Miscellaneous	68,867	30,209	43.9%	82,059	118,605	61,794	52.1%	80,944	199,016	46,032	23.1%
<b>2400</b>	<b>School Administration</b>	<b>115,576,054</b>	<b>63,122,641</b>	<b>54.6%</b>	<b>114,442,495</b>	<b>115,087,200</b>	<b>60,439,886</b>	<b>52.5%</b>	<b>98,100,039</b>	<b>96,091,467</b>	<b>49,420,976</b>	<b>51.4%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	24,086,500	12,003,944	49.8%	21,246,182	22,591,693	11,464,255	50.7%	21,257,440	21,382,502	11,280,034	52.8%
0200	Employee Benefits	12,806,443	7,800,761	60.9%	13,304,237	13,751,555	8,116,568	59.0%	13,916,522	10,481,406	6,054,712	57.8%
0300	Professional/Technical Services	1,810,156	787,780	43.5%	1,353,202	1,725,729	792,806	45.9%	1,240,339	1,636,272	631,463	38.6%
0400	Property Services	98,933	(188,214)	-190.2%	86,130	595,746	106,130	17.8%	382,589	482,043	61,131	12.7%
0500	Other Purchased Services	4,786,149	2,120,015	44.3%	3,793,148	6,126,012	1,429,641	23.3%	5,705,527	4,533,854	2,700,830	59.6%
0600	Supplies	3,921,106	1,707,122	43.5%	2,143,172	2,515,019	688,995	27.4%	2,301,716	2,534,878	687,818	27.1%
0700	Property	2,696,130	912,721	33.9%	3,083,721	3,052,031	1,356,276	44.4%	3,562,251	4,576,254	1,724,832	37.7%
0800	Miscellaneous	453,968	182,317	40.2%	171,645	392,853	89,735	22.8%	284,006	347,814	65,628	18.9%
<b>2500</b>	<b>Business Support</b>	<b>50,659,384</b>	<b>25,326,446</b>	<b>50.0%</b>	<b>45,181,437</b>	<b>50,750,638</b>	<b>24,044,406</b>	<b>47.4%</b>	<b>48,650,390</b>	<b>45,975,023</b>	<b>23,206,447</b>	<b>50.5%</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	53,729,441	26,086,522	48.6%	48,942,750	51,527,074	26,660,653	51.7%	49,182,148	53,136,216	26,506,791	49.9%
0200	Employee Benefits	26,177,171	12,941,620	49.4%	23,335,643	24,529,642	12,830,171	52.3%	22,399,966	23,050,491	12,003,985	52.1%
0300	Professional/Technical Services	1,150,481	448,973	39.0%	1,436,701	1,595,763	439,495	27.5%	1,399,641	1,594,156	553,540	34.7%
0400	Property Services	23,398,102	11,117,050	47.5%	16,819,348	24,522,132	10,914,485	44.5%	15,721,753	22,833,890	7,415,757	32.5%
0500	Other Purchased Services	1,728,513	207,318	12.0%	699,463	2,280,327	46,011	2.0%	2,011,917	3,248,139	248,601	7.7%
0600	Supplies	23,185,458	14,077,788	60.7%	22,555,732	25,449,007	10,344,106	40.6%	24,315,124	25,449,088	12,995,532	51.1%
0700	Property	3,258,344	1,415,960	43.5%	2,461,885	3,151,392	1,366,021	43.3%	2,490,420	3,112,682	1,078,354	34.6%
0800	Miscellaneous	1,208,354	104,132	8.6%	108,292	118,040	53,892	45.7%	121,253	138,303	66,115	47.8%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>133,835,866</b>	<b>66,399,362</b>	<b>49.6%</b>	<b>116,359,814</b>	<b>133,173,376</b>	<b>62,654,833</b>	<b>47.0%</b>	<b>117,642,222</b>	<b>132,562,964</b>	<b>60,868,675</b>	<b>45.9%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	47,766,990	24,905,373	52.1%	47,518,878	48,322,651	25,165,084	52.1%	45,358,888	45,701,792	23,538,043	51.5%
0200	Employee Benefits	19,032,310	12,205,976	64.1%	23,354,992	18,676,256	11,833,681	63.4%	20,966,152	17,494,710	10,627,801	60.7%
0300	Professional/Technical Services	139,729	(151,675)	-108.5%	(1,234,944)	124,592	(811,747)	-651.5%	(864,175)	123,380	(462,351)	-374.7%
0400	Property Services	106,768	43,271	40.5%	32,432	58,444	18,365	31.4%	25,951	47,501	9,836	20.7%
0500	Other Purchased Services	3,133,184	2,467,804	78.8%	3,652,458	5,717,125	2,900,397	50.7%	3,001,722	2,915,249	1,794,104	61.5%
0600	Supplies	8,709,218	6,113,409	70.2%	9,523,459	9,752,044	5,433,006	55.7%	8,481,400	8,752,308	5,077,660	58.0%
0700	Property	10,736,558	3,163,635	29.5%	4,452,051	7,347,846	624,639	8.5%	10,814,113	11,272,183	5,260,452	46.7%
0800	Miscellaneous	80,250	33,540	41.8%	61,273	188,836	20,788	11.0%	59,390	80,812	31,864	39.4%
<b>2700</b>	<b>Transportation</b>	<b>89,705,005</b>	<b>48,781,332</b>	<b>54.4%</b>	<b>87,360,599</b>	<b>90,187,795</b>	<b>45,184,215</b>	<b>50.1%</b>	<b>87,843,441</b>	<b>86,387,934</b>	<b>45,877,410</b>	<b>53.1%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	-	-		44,772	33,966	23,069	67.9%	33,832	30,138	17,097	56.7%
0200	Employee Benefits	-	-		2,254	1,271	1,207	94.9%	1,813	1,791	761	42.5%
<b>2900</b>	<b>Other Instruction Support</b>	<b>-</b>	<b>-</b>		<b>47,026</b>	<b>35,237</b>	<b>24,276</b>	<b>68.9%</b>	<b>35,645</b>	<b>31,929</b>	<b>17,859</b>	<b>55.9%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,133	32,471	46.3%	-	-	-		-	-	761	
0200	Employee Benefits	-	11,407		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(37)		22,116	-	-		16,060	-	-	
<b>3100</b>	<b>Food Service</b>	<b>87,133</b>	<b>43,841</b>	<b>50.3%</b>	<b>22,116</b>	<b>-</b>	<b>-</b>		<b>16,060</b>	<b>-</b>	<b>761</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	1,083,672	43.7%	1,864,606	2,160,256	1,078,110	49.9%	1,936,833	2,098,894	1,075,402	51.2%
0200	Employee Benefits	1,095,632	577,243	52.7%	1,019,439	1,076,070	610,044	56.7%	1,042,476	755,091	408,528	54.1%
0300	Professional/Technical Services	16,190	2,087	12.9%	4,709	6,337	2,280	36.0%	235	4,869	-	0.0%
0400	Property Services	3,890	1,890	48.6%	-	1,575	-	0.0%	1,314	1,350	1,314	97.3%
0500	Other Purchased Services	13,236	4,339	32.8%	11,375	14,279	4,930	34.5%	14,560	17,100	9,885	57.8%
0600	Supplies	18,315	5,045	27.5%	23,135	29,587	7,394	25.0%	15,552	23,957	3,214	13.4%
0700	Property	8,685	990	11.4%	21,160	23,111	5,723	24.8%	13,428	20,003	5,922	29.6%
0800	Miscellaneous	9,411	803	8.5%	9,801	15,063	5,877	39.0%	3,499	8,358	-	0.0%
<b>3300</b>	<b>Community Services</b>	<b>3,647,926</b>	<b>1,676,068</b>	<b>45.9%</b>	<b>2,954,225</b>	<b>3,326,278</b>	<b>1,714,359</b>	<b>51.5%</b>	<b>3,027,897</b>	<b>2,929,622</b>	<b>1,504,265</b>	<b>51.3%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	898,471	483,212	53.8%	696,078	762,459	369,713	48.5%	717,019	727,025	382,892	52.7%
0200	Employee Benefits	342,251	206,978	60.5%	335,557	351,862	197,836	56.2%	346,746	270,527	156,047	57.7%
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	3,852	29.0%	11,988	14,469	5,741	39.7%	8,582	14,200	4,001	28.2%
0600	Supplies	22,569	11,013	48.8%	12,198	24,384	7,723	31.7%	14,176	20,013	6,825	34.1%
0700	Property	8,179	2,098	25.7%	1,310	5,964	487	8.2%	23,874	27,111	12,225	45.1%
0800	Miscellaneous	21,800	198	0.9%	2,347	1,500	1,295	86.3%	1,335	2,700	751	27.8%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,592,253</b>	<b>770,760</b>	<b>48.4%</b>	<b>1,161,011</b>	<b>1,327,468</b>	<b>582,925</b>	<b>43.9%</b>	<b>1,113,161</b>	<b>1,067,476</b>	<b>563,795</b>	<b>52.8%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,910,000</b>	<b>819,210</b>	<b>42.9%</b>	<b>5,138,831</b>	<b>2,036,994</b>	<b>1,471,617</b>	<b>72.2%</b>	<b>4,999,296</b>	<b>1,570,802</b>	<b>1,505,423</b>	<b>95.8%</b>
<b>5300</b>	<b>Contingency</b>	<b>73,034,874</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>1,388,113,881</b>	<b>683,911,043</b>	<b>49.3%</b>	<b>1,244,868,049</b>	<b>1,349,139,990</b>	<b>667,521,154</b>	<b>49.5%</b>	<b>1,211,942,587</b>	<b>1,234,511,584</b>	<b>589,787,606</b>	<b>47.8%</b>
<b>Ending Fund Balance</b>		<b>(4,651,711)</b>	<b>294,680,431</b>		<b>131,790,729</b>	<b>14,600,522</b>	<b>311,357,395</b>		<b>141,547,484</b>	<b>3,713,821</b>	<b>323,228,238</b>	

As of January 31, 2020

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	60,000,058	Accounts Payable	(477,320)
Accounts Receivable	<u>199,036</u>	Due To Other Funds	<u>(65,755,730)</u>
<b>Total Assets</b>	<u><u>60,199,094</u></u>	<b>Total Liabilities</b>	(66,233,050)
		Fund Balance	
		Beginning Balance	(9,191,713)
		Revenues	(49,112,752)
		Expenditures	<u>64,338,421</u>
		<b>Total Fund Balance</b>	<u>6,033,956</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(60,199,094)</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	18,736	18,737	100.0%	30,934	1,397	12,586	900.9%	10,356	8,912	3,954	44.4%
1700 Student Fees	15,618	595	3.8%	24,481	68,383	24,481	35.8%	-	30,977	-	0.0%
1900 Local Grants and Contributions	6,862,138	2,170,488	31.6%	4,216,634	4,475,407	2,030,569	45.4%	12,003,218	5,858,829	5,225,244	89.2%
3200 State Grants	34,178,749	14,970,126	43.8%	31,675,824	33,565,096	12,767,913	38.0%	33,886,228	33,355,785	21,244,108	63.7%
4300 Direct Federal Grants	868,215	350,942	40.4%	2,231,614	15,695,057	888,256	5.7%	18,357,531	16,423,377	9,691,956	59.0%
4500 Federal Grants Through State	81,374,694	29,291,658	36.0%	74,290,824	74,593,805	31,528,224	42.3%	70,330,081	76,836,849	34,890,882	12.6%
4700 Federal Grants Thru Intermediary	637,513	355,557	55.8%	731,650	631,688	271,220	42.9%	907,069	752,977	436,947	4633.7%
4810 Medicaid Reimbursement	3,922,241	1,130,439	28.8%	1,961,865	2,048,478	1,259,660	61.5%	1,583,110	5,155,059	-	8.5%
5210 Operating Transfers In	1,915,125	824,210	43.0%	2,070,995	2,454,264	1,474,692	60.1%	1,950,269	1,522,397	1,515,395	0.0%
<b>Total Revenues</b>	<b>129,793,029</b>	<b>49,112,752</b>	<b>37.8%</b>	<b>117,234,821</b>	<b>133,533,575</b>	<b>50,257,602</b>	<b>37.6%</b>	<b>139,027,862</b>	<b>139,945,162</b>	<b>73,008,486</b>	<b>52.2%</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	73,811,111	36,854,075	49.9%	63,254,041	81,840,472	31,521,210	38.5%	81,801,181	79,949,356	48,875,151	61.1%
2100 Student Support	4,268,177	2,184,843	51.2%	3,827,636	3,244,671	1,837,884	56.6%	3,949,486	3,951,735	2,439,917	61.7%
2200 Instructional Staff Support	35,406,641	18,557,100	52.4%	36,402,816	33,029,655	18,123,597	54.9%	42,625,636	42,839,035	21,958,853	51.3%
2300 District Administration	104,685	38,792	37.1%	162,874	72,873	97,253	133.5%	191,290	30,549	118,603	388.2%
2400 School Administration	547,755	239,934	43.8%	584,676	146,680	259,064	176.6%	462,830	179,154	288,484	161.0%
2500 Business Support	513,150	213,714	41.6%	640,797	1,271,209	330,148	26.0%	1,180,057	1,688,761	733,094	43.4%
2600 Plant Operations & Maintenance	1,026,347	514,478	50.1%	1,010,374	25,700	461,311	1795.0%	324,114	1,074	186,006	17325.0%
2700 Transportation	474,204	436,809	92.1%	1,831,490	2,024,350	845,910	41.8%	1,469,636	3,631,988	619,381	17.1%
2900 Other Instruction Support	-	11,576		-	-	6,277		-	-	8,140	
3300 Community Services	11,297,074	3,983,796	35.3%	8,148,356	9,057,013	3,651,000	40.3%	7,153,686	7,061,881	4,293,391	
5200 Operating Transfers Out	2,349,898	1,303,304	55.5%	2,395,712	2,933,826	1,092,278	37.2%	2,626,084	2,998,667	1,335,628	0.0%
<b>Total Expenditures</b>	<b>129,799,042</b>	<b>64,338,421</b>	<b>49.6%</b>	<b>118,258,772</b>	<b>133,646,449</b>	<b>58,225,931</b>	<b>43.6%</b>	<b>141,784,000</b>	<b>142,332,201</b>	<b>80,856,648</b>	<b>56.8%</b>
<b>Ending Fund Balance</b>	<b>9,185,700</b>	<b>(6,033,956)</b>		<b>9,191,713</b>	<b>10,102,790</b>	<b>2,247,335</b>		<b>10,215,664</b>	<b>10,584,763</b>	<b>6,862,345</b>	

As of January 31, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	3,914,001	Accounts Payable	(135,231)
Total Assets	3,914,001	Total Liabilities	(135,231)
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(2,573,661)
		Expenditures	2,032,297
		Total Fund Balance	(3,778,770)
		Total Liabilities and Fund Balance	(3,914,001)

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	4,314,795
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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	2,609,225	2,338,157	89.6%	3,941,998	2,490,568	2,452,771	98.5%	3,639,006	2,279,034	2,232,828	98.0%
1900 Local Grants and Contributions	260,039	235,504	90.6%	410,199	252,507	259,195	102.6%	272,353	195,609	195,609	100.0%
<b>Total Revenues</b>	<b>2,869,264</b>	<b>2,573,661</b>	<b>89.7%</b>	<b>4,352,197</b>	<b>2,743,075</b>	<b>2,711,966</b>	<b>98.9%</b>	<b>3,911,359</b>	<b>2,474,643</b>	<b>2,428,437</b>	<b>98.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	3,237,406	3,237,406	100.0%	2,582,689	2,582,689	2,582,689	100.0%	1,340,179	1,340,179	1,340,179	100.0%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	6,196,444	2,003,001	32.3%	3,629,301	5,330,935	1,569,667	29.4%	2,588,886	3,973,356	1,515,666	38.1%
2600 Plant Operations & Maintenance	193,530	29,296	15.1%	68,179	191,695	35,221	18.4%	79,963	171,539	52,164	30.4%
<b>Total Expenditures</b>	<b>6,389,974</b>	<b>2,032,297</b>	<b>31.8%</b>	<b>3,697,480</b>	<b>5,522,630</b>	<b>1,604,888</b>	<b>29.1%</b>	<b>2,668,849</b>	<b>4,144,895</b>	<b>1,567,830</b>	<b>37.8%</b>
Ending Fund Balance	(283,304)	3,778,770		3,237,406	(196,866)	3,689,767	-1874.3%	2,582,689	(1,670,252)	860,607	-51.5%
<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>
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of January 31, 2020

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due from Other Funds	27,218,061	Beginning Balance	(4,180,415)
		Revenues	(39,806,019)
<b>Total Assets</b>	<u>27,218,061</u>	Expenditures	<u>16,768,373</u>
		<b>Total Fund Balance</b>	<u>(27,218,061)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(27,218,061)</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	21,487,939	Due To Other Funds	(1,319,391)
Due From Other Funds	<u>44,136,785</u>	Accounts Payable	<u>(137,983)</u>
<b>Total Assets</b>	<u>65,624,724</u>	<b>Total Liabilities</b>	(1,457,374)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(682,536)
		Expenditures	<u>34,139,651</u>
		<b>Total Fund Balance</b>	<u>(64,167,350)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(65,624,724)</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	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	197,120	98.6%
3200 State Revenues	-	-		-	-	-		-	180,000	-	0.0%
<b>Total Revenues</b>	<b>40,704,000</b>	<b>39,806,019</b>	<b>97.8%</b>	<b>38,045,207</b>	<b>39,518,221</b>	<b>38,039,472</b>	<b>96.3%</b>	<b>37,436,917</b>	<b>34,680,000</b>	<b>37,430,284</b>	<b>107.9%</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	16,768,373	41.2%	43,324,491	39,518,221	32,619,215	82.5%	29,069,266	34,680,000	22,386,826	64.6%
<b>Total Expenditures</b>	<b>40,704,000</b>	<b>16,768,373</b>	<b>41.2%</b>	<b>43,324,491</b>	<b>39,518,221</b>	<b>32,619,215</b>	<b>82.5%</b>	<b>29,069,266</b>	<b>34,680,000</b>	<b>22,386,826</b>	<b>64.6%</b>
Ending Fund Balance	4,180,415	27,218,061		4,180,415	9,459,699	14,879,957		9,459,699	1,092,048	16,135,506	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	311,108		71,337	-	48,515		124,902	-	234,240	
1900 Local Contributions	-	-		-	-	-		45,497	-	-	
5100 Bond Proceeds	154,721,550	-	0.0%	90,362,974	98,428,050	30,184,000	30.7%	-	55,000,000	-	0.0%
5210 Operating Transfers In	-	371,429		16,609,998	-	10,087,938		4,556,264	-	1,388,150	
<b>Total Revenues</b>	<b>154,721,550</b>	<b>682,536</b>	<b>0.4%</b>	<b>107,044,309</b>	<b>98,428,050</b>	<b>40,320,453</b>	<b>41.0%</b>	<b>4,726,663</b>	<b>55,000,000</b>	<b>1,622,390</b>	<b>2.9%</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	159,721,550	31,197,280	19.5%	53,010,838	98,428,050	24,517,005	24.9%	51,639,838	55,000,000	24,016,916	43.7%
5100 Debt Service	-	-		497,067	-	191,001		-	-	-	
5200 Operating Transfers Out	-	2,942,371		2,772,114	-	2,772,114		4,067,204	-	3,050,482	
<b>Total Expenditures</b>	<b>159,721,550</b>	<b>34,139,651</b>	<b>21.4%</b>	<b>56,280,019</b>	<b>98,428,050</b>	<b>27,480,120</b>	<b>27.9%</b>	<b>55,707,042</b>	<b>55,000,000</b>	<b>27,067,398</b>	<b>49.2%</b>
Ending Fund Balance	92,624,465	64,167,350		97,624,465	46,860,175	59,700,508		46,860,175	97,840,554	72,395,545	



As of January 31, 2020

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

Fund Balance	
Beginning Balance	-
Revenues	(32,624,800)
Expenditures	32,624,800
	<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	6,565,907	Due To Other Funds	(7,251,752)
Accounts Receivable	6,011,879	Accounts Payable	(1,046,687)
Inventory	4,211,183	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>	(104,727,446)
<b>Total Assets</b>	<hr/> <hr/> 50,908,516		
		Fund Balance	
		Beginning Balance	57,500,175
		Revenues	(43,022,663)
		Expenditures	<hr/> 39,341,418
		<b>Total Fund Balance</b>	<hr/> 53,818,930
		<b>Total Liabilities and Fund Balance</b>	<hr/> <hr/> (50,908,516)

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	7,656,248	64.3%	10,982,285	9,500,000	7,288,665	76.7%	9,449,764	7,900,000	7,286,945	92.2%
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	23,654,110	47.9%	38,116,196	48,160,691	29,881,437	62.0%	34,659,363	43,407,000	28,404,158	65.4%
<b>Total Revenues</b>	<b>63,854,000</b>	<b>32,624,800</b>	<b>51.1%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>38,479,642</b>	<b>63.9%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>36,995,751</b>	<b>70.6%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	63,854,000	32,624,800	51.1%	51,720,377	60,260,691	38,479,642	63.9%	46,717,052	52,370,714	36,995,751	70.6%
<b>Total Expenditures</b>	<b>63,854,000</b>	<b>32,624,800</b>	<b>51.1%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>38,479,642</b>	<b>63.9%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>36,995,751</b>	<b>70.6%</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	74,785	62.3%	170,812	100,000	92,343	92.3%	101,428	101,428	57,085	56.3%
1600 Food Sales	4,600,000	1,820,665	39.6%	3,023,797	4,500,000	1,892,448	42.1%	3,004,729	5,290,000	1,779,369	33.6%
1900 Local Contributions	50,000	7,181	14.4%	(13,663)	71,943	31,536	43.8%	5,855	33,100	5,265	15.9%
3200 State Grants	530,000	-	0.0%	499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	7,023,833		4,346,901	4,550,566	2,278,737	50.1%	4,550,566	3,687,631	2,181,209	59.1%
4500 Federal Grants Through State	66,480,906	34,096,199	51.3%	54,592,235	70,972,222	31,315,901	44.1%	54,519,788	56,983,897	31,552,497	55.4%
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>71,780,906</b>	<b>43,022,663</b>	<b>59.9%</b>	<b>69,007,812</b>	<b>80,204,731</b>	<b>35,610,965</b>	<b>44.4%</b>	<b>69,854,204</b>	<b>70,333,393</b>	<b>35,575,425</b>	<b>50.6%</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	109,718,441	37,282,814	34.0%	68,543,925	94,352,273	31,305,722	33.2%	73,114,095	101,357,621	33,307,794	32.9%
5100 Debt Service	-	-		-	1,113,962	-	0.0%	-	-	47,151	
5200 Operating Transfers Out	3,840,000	2,058,605	53.6%	3,643,278	6,924,529	1,884,843	27.2%	3,807,348	3,360,000	1,991,978	
<b>Total Expenditures</b>	<b>113,558,441</b>	<b>39,341,418</b>	<b>34.6%</b>	<b>72,187,203</b>	<b>102,390,764</b>	<b>33,190,565</b>	<b>32.4%</b>	<b>76,921,443</b>	<b>104,717,621</b>	<b>35,346,923</b>	<b>33.8%</b>
<b>Ending Fund Balance</b>	<b>(99,277,710)</b>	<b>(53,818,930)</b>		<b>(57,500,175)</b>	<b>(76,506,817)</b>	<b>(51,900,384)</b>		<b>(54,320,784)</b>	<b>(81,637,773)</b>	<b>(47,025,044)</b>	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	616,410		Accounts Payable	-
	Deferred Outflows - Pension Contributions	<u>16,692</u>		Unfunded Pension Liability	(100,681)
				Deferred Inflows - Pension Investments	<u>(8,868)</u>
<b>Total Assets</b>		<u><u>633,101</u></u>	<b>Total Liabilities</b>		(109,549)
			Fund Balance		
				Beginning Balance	(489,421)
				Revenues	(108,459)
				Expenditures	<u>74,328</u>
			<b>Total Fund Balance</b>		<u>(523,552)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(633,101)</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>(29,258)</u>		Beginning Balance	(57,862)
<b>Total Liabilities</b>		<u><u>(29,258)</u></u>		Revenues	(42,346)
				Expenditures	<u>129,466</u>
			<b>Total Fund Balance</b>		<u>29,258</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	-	50		7,034	2,802	2,802	100.0%	3,827	50,561	354	0.7%
3200 State Grants	18,181	92,573	509.2%	269,163	98,269	123,990	126.2%	303,728	303,728	125,245	41.2%
3900 On-Behalf Payments	-	15,836		24,521	38,474	20,381	53.0%	38,474	44,792	26,496	59.2%
<b>Total Revenues</b>	<b>18,181</b>	<b>108,459</b>	<b>596.6%</b>	<b>300,718</b>	<b>139,545</b>	<b>147,173</b>	<b>105.5%</b>	<b>346,029</b>	<b>399,081</b>	<b>152,095</b>	<b>38.1%</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	74,328	12.4%	(435,894)	454,467	70,172	15.4%	237,015	771,039	175,774	22.8%
<b>Total Expenditures</b>	<b>600,562</b>	<b>74,328</b>	<b>12.4%</b>	<b>(435,894)</b>	<b>454,467</b>	<b>70,172</b>	<b>15.4%</b>	<b>237,015</b>	<b>771,039</b>	<b>175,774</b>	<b>22.8%</b>
<b>Ending Fund Balance</b>	<b>(92,960)</b>	<b>523,552</b>		<b>489,421</b>	<b>(562,113)</b>	<b>(170,190)</b>		<b>(247,191)</b>	<b>(728,163)</b>	<b>(379,884)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	20,586	136.9%	18,892	23,000	7,785	33.8%	24,224	23,061	8,744	37.9%
1900 Local Contributions	12,320	21,760	176.6%	39,084	16,039	22,114	137.9%	37,630	37,630	23,585	62.7%
3900 On-Behalf Payments	-	-		3,521	4,936	-	0.0%	4,936	3,987	2,359	59.2%
5210 Operating Transfers In	95,000	-	0.0%	92,891	96,925	1,925	2.0%	94,449	98,107	-	0.0%
<b>Total Revenues</b>	<b>122,353</b>	<b>42,346</b>	<b>34.6%</b>	<b>154,388</b>	<b>140,900</b>	<b>31,824</b>	<b>22.6%</b>	<b>161,239</b>	<b>162,785</b>	<b>34,688</b>	<b>21.3%</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	108,008	104,145	96.4%	105,421	113,162	99,984	88.4%	104,550	107,061	101,382	94.7%
2200 Instructional Staff Support	64,725	16,378	25.3%	14,980	48,780	8,650	17.7%	21,476	66,242	12,567	19.0%
3300 Community Services	21,125	8,943	42.3%	20,907	29,861	8,534	28.6%	31,103	30,155	14,139	46.9%
<b>Total Expenditures</b>	<b>193,858</b>	<b>129,466</b>	<b>66.8%</b>	<b>141,308</b>	<b>191,803</b>	<b>117,168</b>	<b>61.1%</b>	<b>157,129</b>	<b>203,457</b>	<b>128,088</b>	<b>63.0%</b>
<b>Ending Fund Balance</b>	<b>(13,643)</b>	<b>(29,258)</b>		<b>57,862</b>	<b>(6,121)</b>	<b>(40,562)</b>		<b>44,782</b>	<b>-</b>	<b>(52,728)</b>	

As of January 31, 2020

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

Assets			Liabilities	
Cash	323,048		Due To Other Funds	(5,718)
<b>Total Assets</b>	<b>323,048</b>		<b>Total Liabilities</b>	<b>(5,718)</b>
			Fund Balance	
			Beginning Balance	(274,953)
			Revenues	(105,484)
			Expenditures	63,107
			<b>Total Fund Balance</b>	<b>(317,330)</b>
			<b>Total Liabilities and Fund Balance</b>	<b>(323,048)</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	513,944		Unfunded Pension Liabilities	(1,441,638)
Deferred Outflows - Pension Contributions	239,008		Deferred Inflows - Pension Investments	(126,977)
<b>Total Assets</b>	<b>752,952</b>		<b>Total Liabilities</b>	<b>(1,568,615)</b>
			Fund Balance	
			Beginning Balance	960,422
			Revenues	(591,720)
			Expenditures	446,961
			<b>Total Fund Balance</b>	<b>815,663</b>
			<b>Total Liabilities and Fund Balance</b>	<b>(752,952)</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	2,160	2,877.00	133.2%	5,158	22,553	2,651	11.8%	2,579	2,579	1,222	47.4%
1800 Daycare Fees	100,539	102,607.25	102.1%	183,017	213,768	75,050	35.1%	212,071	276,788	126,200	45.6%
3900 On-Behalf Payments	-	-		31,525	31,625	14,760	46.7%	31,625	34,618	20,494	59.2%
<b>Total Revenues</b>	<b>102,699</b>	<b>105,484</b>	<b>102.7%</b>	<b>219,700</b>	<b>267,947</b>	<b>92,461</b>	<b>34.5%</b>	<b>246,275</b>	<b>313,985</b>	<b>147,916</b>	<b>47.1%</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	844	38.2%	28,976	30,627	16,702	54.5%
2200 Instructional Staff Support	372,506	58,107	15.6%	168,941	475,080	69,649	14.7%	139,181	450,475	62,843	14.0%
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>63,107</b>	<b>16.7%</b>	<b>176,152</b>	<b>482,290</b>	<b>75,493</b>	<b>15.7%</b>	<b>173,077</b>	<b>486,102</b>	<b>84,464</b>	<b>17.4%</b>
<b>Ending Fund Balance</b>	<b>(24)</b>	<b>317,330</b>		<b>274,953</b>	<b>17,061</b>	<b>248,373</b>		<b>231,405</b>	<b>(13,910)</b>	<b>221,659</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	656,268	418,460	63.8%	742,039	885,286	553,633	62.5%	889,911	889,911	553,633	62.2%
3900 On-Behalf Payments	-	173,260		219,651	179,135	83,134	46.4%	179,135	146,311	86,537	59.1%
<b>Total Revenues</b>	<b>656,268</b>	<b>591,720</b>	<b>90.2%</b>	<b>961,690</b>	<b>1,064,421</b>	<b>636,767</b>	<b>59.8%</b>	<b>1,069,046</b>	<b>1,036,222</b>	<b>640,170</b>	<b>61.8%</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	816,356	446,961	54.8%	684,825	1,254,746	500,024	39.9%	1,095,591	1,184,065	496,417	41.9%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	-	-		2,248	-	-	
<b>Total Expenditures</b>	<b>818,124</b>	<b>446,961</b>	<b>54.6%</b>	<b>707,731</b>	<b>1,254,746</b>	<b>500,024</b>	<b>39.9%</b>	<b>1,097,839</b>	<b>1,184,065</b>	<b>496,417</b>	<b>41.9%</b>
<b>Ending Fund Balance</b>	<b>(1,122,278)</b>	<b>(815,663)</b>		<b>(960,422)</b>	<b>(1,404,707)</b>	<b>(1,077,638)</b>		<b>(1,214,381)</b>	<b>(1,333,432)</b>	<b>(1,041,835)</b>	

As of January 31, 2020

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Fund Balance	
Cash	647,269	Beginning Balance	(3,041,900)
Investments	1,512,702	Revenues	(355,853)
Accounts Receivable	<u>720,123</u>	Expenditures	<u>517,660</u>
<b>Total Assets</b>	<u><u>2,880,093</u></u>	<b>Total Fund Balance</b>	<u><u>(2,880,093)</u></u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,880,093)</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	%
<b>Trust &amp; Agency Funds</b>											
<b>Trust &amp; Agency Revenues</b>											
1500 Interest Income	64,583	94,020	145.6%	131,762	19,592	5,033	25.7%	18,922	1,902	16,301	857.2%
1900 Local Contributions	129,653	261,833	201.9%	996,052	454,835	403,443	88.7%	2,312,604	2,046,765	1,447,244	70.7%
<b>Total Revenues</b>	<b>194,236</b>	<b>355,853</b>	<b>183.2%</b>	<b>1,127,814</b>	<b>474,427</b>	<b>408,476</b>	<b>86.1%</b>	<b>2,331,526</b>	<b>2,048,667</b>	<b>1,463,545</b>	<b>71.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	3,041,900	3,041,900	100.0%	2,975,501	2,975,501	2,975,501	100.0%	2,784,833	2,784,833	2,784,833	100.0%
<b>Trust &amp; Agency Expenditures</b>											
3300 Trust & Agency Expenditures	2,661,667	517,660	19.4%	1,061,415	2,759,957	382,185	13.8%	2,140,858	3,016,893	561,015	18.6%
<b>Total Expenditures</b>	<b>2,661,667</b>	<b>517,660</b>	<b>19.4%</b>	<b>1,061,415</b>	<b>2,759,957</b>	<b>382,185</b>	<b>13.8%</b>	<b>2,140,858</b>	<b>3,016,893</b>	<b>561,015</b>	<b>18.6%</b>
<b>Ending Fund Balance</b>	<b>574,469</b>	<b>2,880,093</b>		<b>3,041,900</b>	<b>689,971</b>	<b>3,001,792</b>		<b>2,975,501</b>	<b>1,816,607</b>	<b>3,687,363</b>	