

Monthly Financial Report
Through February 29, 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	%
All Funds Revenues											
Local Sources											
Property Taxes	510,274,442	492,733,599	96.6%	480,070,360	479,871,736	479,122,081	99.8%	456,911,397	450,951,894	448,441,495	99.4%
Occupational Taxes	174,043,000	83,845,181	48.2%	165,754,818	170,493,750	83,578,023	49.0%	162,374,610	161,100,000	85,591,314	53.1%
Other Taxes	59,156,507	36,801,036	62.2%	56,671,550	55,574,828	21,661,437	39.0%	53,658,833	53,975,905	32,527,230	60.3%
Local Grants	7,116,158	2,815,590	39.6%	5,622,885	9,269,973	2,911,262	31.4%	14,588,175	6,672,002	5,812,262	87.1%
State Sources											
SEEK Program	232,487,382	152,416,152	65.6%	247,934,805	242,117,316	160,482,885	66.3%	248,012,271	246,348,362	164,800,165	66.9%
Other State Revenues	342,852,351	233,703,347	68.2%	349,864,756	344,917,800	228,564,446	66.3%	348,439,029	238,376,405	160,042,406	67.1%
KSFCC Allocation	11,900,000	7,656,248	64.3%	10,982,285	9,500,000	8,409,953	88.5%	9,449,764	7,900,000	8,444,042	106.9%
Federal Grants	155,892,296	80,601,061	51.7%	139,838,556	154,934,634	76,677,261	49.5%	152,498,344	147,484,459	83,708,933	56.8%
Interest	5,205,480	2,728,413	52.4%	7,781,645	3,160,729	3,534,282	111.8%	3,407,200	2,005,908	2,169,309	108.1%
Other Sources	224,166,767	40,935,850	18.3%	169,388,256	167,512,872	81,693,608	48.8%	65,068,045	118,686,218	41,992,946	35.4%
Total Revenues	1,723,094,383	1,134,236,478	65.8%	1,633,909,916	1,637,353,637	1,146,635,236	70.0%	1,514,407,668	1,433,501,152	1,033,530,103	72.1%
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	786,967,848	490,222,253	62.3%	764,451,784	786,696,741	476,510,232	60.6%	755,771,029	689,730,993	424,240,604	61.5%
2100 Student Support	76,373,310	46,030,488	60.3%	68,161,539	70,031,712	42,526,425	60.7%	66,023,129	59,687,393	37,210,083	62.3%
2200 Instructional Staff Support	164,074,008	92,020,601	56.1%	141,048,899	150,170,557	89,835,085	59.8%	155,387,136	151,300,070	86,441,279	57.1%
2300 District Administration	7,571,314	4,621,424	61.0%	6,814,225	7,098,138	3,793,268	53.4%	5,881,643	5,888,974	3,421,595	58.1%
2400 School Administration	116,123,755	73,544,813	63.3%	115,027,171	115,717,173	69,956,947	60.5%	98,562,869	96,270,622	57,655,428	59.9%
2500 Business Support	51,172,552	28,795,591	56.3%	45,822,234	51,492,595	27,521,704	53.4%	49,830,447	47,663,785	27,422,994	57.5%
2600 Plant Operations & Maintenance	134,971,993	74,511,106	55.2%	117,438,367	134,359,329	74,628,428	55.5%	118,046,299	132,735,577	71,260,780	53.7%
2700 Transportation	90,173,224	56,384,701	62.5%	89,192,089	90,702,864	53,782,887	59.3%	89,313,077	90,019,922	53,472,111	59.4%
2900 Other Instruction Support	41,422	14,387	34.7%	47,026	35,237	35,267	100.1%	35,645	31,929	32,344	101.3%
3100 Food Service	109,809,754	43,773,986	39.9%	68,566,041	94,352,273	36,405,478	38.6%	73,130,155	101,566,173	43,238,630	42.6%
3200 Daycare Operations	600,562	87,613	14.6%	(435,894)	730,339	81,103	11.1%	237,015	771,039	201,581	26.1%
3300 Community Services	16,422,934	7,141,923	43.5%	12,185,903	16,677,518	6,789,798	40.7%	12,353,544	11,615,030	2,667,789	23.0%
4600 Site Improvement	161,313,803	33,240,960	20.6%	54,171,849	99,755,518	37,605,439	37.7%	52,752,999	56,067,476	24,775,258	44.2%
5100 Debt Service	63,854,000	32,713,673	51.2%	52,217,444	61,374,653	39,928,646	65.1%	46,717,052	52,370,714	38,322,882	73.2%
5200 Operating Transfers Out	57,439,587	33,999,676	59.2%	65,909,015	59,298,127	45,682,032	77.0%	53,271,587	51,341,470	34,246,419	66.7%
5300 Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures	1,909,944,939	1,017,103,193	53.3%	1,600,617,692	1,791,681,181	1,005,082,736	56.1%	1,577,313,626	1,640,930,602	904,609,779	55.1%
Ending Fund Balance	4,576,711	308,560,551		191,427,267	3,807,498	299,687,543		158,135,043	13,611,552	351,700,030	

As of February 29, 2020

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	345,888,801		Due To Other Funds	(130,920,606)
Investments	75,067,630		Accounts Payable	(1,878,912)
Accounts Receivable	115,494		Accrued Expenditures	<u>(84,393,176)</u>
Due From Other Funds	62,771,606			
Inventory	<u>3,135,574</u>		Total Liabilities	(217,192,694)
Total Assets	<u><u>486,979,106</u></u>			
			Fund Balance	
			Beginning Balance	(131,790,729)
			Revenues	(935,645,377)
			Expenditures	<u>797,649,694</u>
			Total Fund Balance	<u>(269,786,412)</u>
			Total Liabilities and Fund Balance	<u>(486,979,106)</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	453,024,839	96.4%	442,127,249	440,553,515	441,178,970	100.1%	419,678,233	416,651,894	411,208,331	98.7%
1115	Delinquent Property Taxes	5,200,000	2,749,467	52.9%	5,228,894	4,900,000	2,732,300	55.8%	4,883,414	5,000,000	2,494,606	49.9%
1117	Motor Vehicle Taxes	31,360,593	15,940,595	50.8%	30,034,314	30,721,921	14,748,110	48.0%	29,567,758	29,972,997	14,511,666	48.4%
1119	Franchise Taxes	13,905,914	13,424,419	96.5%	12,681,043	12,230,907	154,790	1.3%	11,484,939	11,980,908	11,475,568	95.8%
1131	Occupational License Taxes	174,043,000	83,845,181	48.2%	165,754,818	170,493,750	83,578,023	49.0%	162,374,610	161,100,000	85,591,314	53.1%
1191	Omitted Property Taxes	7,000,000	1,952,887	27.9%	7,040,147	6,000,000	2,339,085	39.0%	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	221,161	43.6%	508,252	478,500	258,674	54.1%	479,270	401,000	209,591	52.3%
1510	Interest Income	5,000,000	2,282,572	45.7%	7,371,642	3,015,000	3,343,672	110.9%	3,149,013	1,900,000	1,859,482	97.9%
1900	Other Local Revenues	4,503,000	1,260,807	28.0%	4,528,431	4,323,300	1,471,298	34.0%	5,860,813	4,283,000	2,774,641	64.8%
3111	State SEEK Revenues	232,487,382	152,416,152	65.6%	247,934,805	242,117,316	160,482,885	66.3%	248,012,271	246,348,362	164,800,165	66.9%
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	901,692	50.2%	1,796,614	1,893,000	897,216	47.4%	1,895,654	1,748,000	1,019,646	58.3%
3900	On-Behalf Payments	298,211,921	200,527,991	67.2%	302,352,879	298,211,921	202,955,407	68.1%	298,310,873	191,618,724	130,649,445	68.2%
4100	Unrestricted Federal Revenues	10,000	6,745	67.4%	10,809	8,000	9,385	117.3%	8,185	2,800	3,546	126.6%
5220	Indirect Cost Transfers	6,166,689	4,357,201	70.7%	6,038,990	5,498,897	3,487,133	63.4%	6,428,432	6,117,676	3,292,258	53.8%
Total Revenues		1,251,671,441	935,645,377	74.8%	1,235,111,294	1,222,193,027	919,324,099	75.2%	1,199,882,027	1,084,617,360	833,935,649	76.9%
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	278,705,219	62.5%	446,197,933	456,269,490	273,372,816	59.9%	426,785,808	424,218,580	262,985,093	62.0%
0200	Employee Benefits	236,839,868	152,984,369	64.6%	235,638,848	232,702,805	153,278,290	65.9%	229,680,379	159,680,680	100,464,645	62.9%
0300	Professional/Technical Services	543,343	175,881	32.4%	351,228	543,857	223,422	41.1%	313,941	660,745	179,061	27.1%
0400	Property Services	864,652	270,524	31.3%	317,451	399,344	219,116	54.9%	297,451	355,947	173,736	48.8%
0500	Other Purchased Services	1,054,569	334,232	31.7%	723,727	987,837	493,454	50.0%	578,196	948,588	264,930	27.9%
0600	Supplies	18,338,521	6,440,101	35.1%	8,367,599	14,749,271	5,857,778	39.7%	7,721,170	13,319,091	5,917,786	44.4%
0700	Property	5,199,539	4,436,059	85.3%	4,711,455	6,337,233	3,165,815	50.0%	4,268,539	4,729,985	2,795,101	59.1%
0800	Miscellaneous	1,752,218	422,216	24.1%	467,744	555,347	388,837	70.0%	506,361	572,912	377,682	65.9%
1100	Instruction	710,308,732	443,768,602	62.5%	696,775,985	712,545,185	436,999,528	61.3%	670,151,845	604,486,528	373,158,034	61.7%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	47,342,080	27,847,226	58.8%	40,349,730	41,660,690	24,884,601	59.7%	38,882,364	39,295,694	24,500,481	62.3%
0200	Employee Benefits	22,080,546	14,259,309	64.6%	21,522,985	21,393,220	14,183,351	66.3%	21,088,434	14,182,574	9,301,094	65.6%
0300	Professional/Technical Services	1,745,318	991,944	56.8%	1,853,344	1,854,006	890,304	48.0%	1,604,575	1,635,184	692,411	42.3%
0400	Property Services	17,333	2,543	14.7%	61,871	63,428	56,326	88.8%	51,488	54,234	47,006	86.7%
0500	Other Purchased Services	168,293	90,005	53.5%	146,622	159,366	95,425	59.9%	122,309	147,679	78,591	53.2%
0600	Supplies	439,354	161,372	36.7%	295,145	379,011	182,343	48.1%	251,141	321,000	123,824	38.6%
0700	Property	102,428	66,864	65.3%	78,607	111,587	39,035	35.0%	47,503	68,877	10,984	15.9%
0800	Miscellaneous	211,606	96,156	45.4%	25,599	29,939	15,836	52.9%	25,829	30,415	15,680	51.6%
2100	Student Support	72,106,959	43,515,418	60.3%	64,333,903	65,651,246	40,347,222	61.5%	62,073,643	55,735,658	34,770,071	62.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	78,302,230	42,359,780	54.1%	62,038,646	66,275,535	37,730,255	56.9%	68,731,931	73,440,868	42,831,511	58.3%
0200	Employee Benefits	37,487,989	21,283,044	56.8%	32,399,684	36,774,288	24,205,129	65.8%	36,464,088	25,392,321	16,515,509	65.0%
0300	Professional/Technical Services	3,799,364	1,467,899	38.6%	3,018,301	3,692,580	1,717,419	46.5%	1,557,934	2,362,080	833,881	35.3%
0400	Property Services	366,621	204,538	55.8%	253,453	350,211	170,686	48.7%	31,199	134,706	14,999	11.1%
0500	Other Purchased Services	644,435	271,179	42.1%	663,664	808,986	327,832	40.5%	484,914	630,556	241,400	38.3%
0600	Supplies	3,537,129	2,564,334	72.5%	3,289,164	3,560,277	2,413,934	67.8%	2,790,986	3,181,418	2,211,907	69.5%
0700	Property	3,893,190	1,757,910	45.2%	2,608,559	3,250,984	1,964,507	60.4%	2,442,970	2,701,221	1,694,090	62.7%
0800	Miscellaneous	177,110	46,341	26.2%	167,785	184,697	64,807	35.1%	94,573	101,149	41,449	41.0%
2200	Instructional Staff Support	128,208,068	69,955,026	54.6%	104,439,256	114,897,558	68,594,569	59.7%	112,598,595	107,944,319	64,384,747	59.6%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	4,004,927	2,455,567	61.3%	3,562,356	3,823,129	2,055,243	53.8%	2,563,463	2,859,821	1,561,860	54.6%
0200	Employee Benefits	1,299,003	1,215,989	93.6%	1,792,274	1,293,535	839,087	64.9%	1,219,998	998,114	657,984	65.9%
0300	Professional/Technical Services	1,302,664	635,730	48.8%	923,979	1,359,997	536,255	39.4%	1,557,146	1,484,489	838,804	56.5%
0400	Property Services	10,760	796	7.4%	22,833	24,776	17,740	71.6%	7,747	7,826	1,714	21.9%
0500	Other Purchased Services	282,118	101,592	36.0%	146,792	171,423	89,082	52.0%	106,329	245,695	76,598	31.2%
0600	Supplies	315,787	53,683	17.0%	104,555	141,812	57,681	40.7%	80,661	100,399	48,175	48.0%
0700	Property	25,300	15,452	61.1%	12,752	28,458	10,281	36.1%	71,325	78,369	34,824	44.4%
0800	Miscellaneous	201,069	96,991	48.2%	85,810	89,479	82,294	92.0%	83,684	83,712	83,034	99.2%
2300	District Administration	7,441,629	4,575,800	61.5%	6,651,351	6,932,609	3,687,664	53.2%	5,690,353	5,858,425	3,302,992	56.4%
School Administration (Principal's Office)												
0100	Salaries	72,885,730	45,597,181	62.6%	72,119,981	72,991,203	44,781,544	61.4%	61,518,146	63,615,633	38,764,802	60.9%
0200	Employee Benefits	32,626,091	23,469,931	71.9%	36,309,332	31,926,406	20,857,522	65.3%	30,800,851	22,919,304	14,892,621	65.0%
0300	Professional/Technical Services	556,220	252,875	45.5%	337,867	528,202	168,475	31.9%	242,907	390,165	131,809	33.8%
0400	Property Services	569,298	281,566	49.5%	296,435	528,279	187,105	35.4%	421,292	557,829	306,945	55.0%
0500	Other Purchased Services	894,312	648,981	72.6%	916,484	1,139,903	535,613	47.0%	788,483	982,129	528,745	53.8%
0600	Supplies	5,789,754	1,848,102	31.9%	2,509,333	5,029,029	1,774,212	35.3%	2,572,586	5,118,896	1,792,175	35.0%
0700	Property	2,185,782	1,141,887	52.2%	1,871,004	2,825,573	1,289,289	45.6%	1,674,830	2,308,497	903,440	39.1%
0800	Miscellaneous	68,867	30,557	44.4%	82,059	118,605	62,857	53.0%	80,944	199,016	46,407	23.3%
2400	School Administration	115,576,054	73,271,080	63.4%	114,442,495	115,087,200	69,656,617	60.5%	98,100,039	96,091,467	57,366,943	59.7%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,086,500	13,739,137	57.0%	21,246,182	22,591,693	13,110,310	58.0%	21,257,440	21,382,502	12,949,096	60.6%
0200	Employee Benefits	12,806,443	8,866,843	69.2%	13,304,237	13,751,555	9,149,879	66.5%	13,916,522	10,481,406	7,374,763	70.4%
0300	Professional/Technical Services	1,810,156	844,525	46.7%	1,353,202	1,725,729	918,885	53.2%	1,240,339	1,636,272	674,802	41.2%
0400	Property Services	98,933	(199,876)	-202.0%	86,130	595,746	60,614	10.2%	382,589	482,043	101,438	21.0%
0500	Other Purchased Services	4,786,149	2,155,600	45.0%	3,793,148	6,126,012	1,616,799	26.4%	5,705,527	4,533,854	2,832,645	62.5%
0600	Supplies	3,921,106	1,785,120	45.5%	2,143,172	2,515,019	820,716	32.6%	2,301,716	2,534,878	761,388	30.0%
0700	Property	2,696,130	1,144,083	42.4%	3,083,721	3,052,031	1,364,180	44.7%	3,562,251	4,576,254	1,927,147	42.1%
0800	Miscellaneous	453,968	183,706	40.5%	171,645	392,853	108,182	27.5%	284,006	347,814	68,622	19.7%
2500	Business Support	50,659,384	28,519,138	56.3%	45,181,437	50,750,638	27,149,565	53.5%	48,650,390	45,975,023	26,689,900	58.1%

		2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	53,729,441	29,946,784	55.7%	48,942,750	51,527,074	30,498,218	59.2%	49,182,148	53,136,216	30,570,811	57.5%
0200	Employee Benefits	26,177,171	14,852,691	56.7%	23,335,643	24,529,642	14,783,131	60.3%	22,399,966	23,050,491	13,826,286	60.0%
0300	Professional/Technical Services	1,150,481	516,017	44.9%	1,436,701	1,595,763	494,692	31.0%	1,399,641	1,594,156	682,916	42.8%
0400	Property Services	23,398,102	12,043,641	51.5%	16,819,348	24,522,132	11,759,268	48.0%	15,721,753	22,833,890	8,019,680	35.1%
0500	Other Purchased Services	1,728,513	(887,192)	-51.3%	699,463	2,280,327	219,927	9.6%	2,011,917	3,248,139	1,484,736	45.7%
0600	Supplies	23,185,458	15,666,892	67.6%	22,555,732	25,449,007	14,637,213	57.5%	24,315,124	25,449,088	15,218,710	59.8%
0700	Property	3,258,344	1,602,362	49.2%	2,461,885	3,151,392	1,589,852	50.4%	2,490,420	3,112,682	1,142,429	36.7%
0800	Miscellaneous	1,208,354	107,382	8.9%	108,292	118,040	61,975	52.5%	121,253	138,303	68,706	49.7%
2600	Plant Operations & Maintenance	133,835,866	73,848,577	55.2%	116,359,814	133,173,376	74,044,275	55.6%	117,642,222	132,562,964	71,014,273	53.6%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	47,766,990	29,661,458	62.1%	47,518,878	48,322,651	29,600,569	61.3%	45,358,888	45,701,792	27,821,021	60.9%
0200	Employee Benefits	19,032,310	14,205,871	74.6%	23,354,992	18,676,256	13,753,734	73.6%	20,966,152	17,494,710	12,357,160	70.6%
0300	Professional/Technical Services	139,729	(144,605)	-103.5%	(1,234,944)	124,592	(833,706)	-669.1%	(864,175)	123,380	(479,603)	-388.7%
0400	Property Services	106,768	45,848	42.9%	32,432	58,444	21,909	37.5%	25,951	47,501	16,438	34.6%
0500	Other Purchased Services	3,133,184	2,636,805	84.2%	3,652,458	5,717,125	2,940,207	51.4%	3,001,722	2,915,249	2,053,579	70.4%
0600	Supplies	8,709,218	6,324,935	72.6%	9,523,459	9,752,044	6,385,555	65.5%	8,481,400	8,752,308	5,766,792	65.9%
0700	Property	10,736,558	3,167,420	29.5%	4,452,051	7,347,846	1,035,222	14.1%	10,814,113	11,272,183	5,281,085	46.9%
0800	Miscellaneous	80,250	39,031	48.6%	61,273	188,836	25,093	13.3%	59,390	80,812	36,259	44.9%
2700	Transportation	89,705,005	55,936,762	62.4%	87,360,599	90,187,795	52,928,583	58.7%	87,843,441	86,387,934	52,852,731	61.2%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		44,772	33,966	25,985	76.5%	33,832	30,138	20,214	67.1%
0200	Employee Benefits	-	-		2,254	1,271	1,360	106.9%	1,813	1,791	897	50.1%
2900	Other Instruction Support	-	-		47,026	35,237	27,344	77.6%	35,645	31,929	21,111	66.1%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	37,884	54.0%	-	-	-		-	-	897	
0200	Employee Benefits	-	13,304		-	-	-		-	-	-	
0800	Miscellaneous	17,000	(37)		22,116	-	-		16,060	-	-	
3100	Food Service	87,133	51,151	58.7%	22,116	-	-		16,060	-	897	

		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	1,248,618	50.3%	1,864,606	2,160,256	1,243,275	57.6%	1,936,833	2,098,894	1,242,458	59.2%
0200	Employee Benefits	1,095,632	664,650	60.7%	1,019,439	1,076,070	703,156	65.3%	1,042,476	755,091	470,301	62.3%
0300	Professional/Technical Services	16,190	2,981	18.4%	4,709	6,337	2,630	41.5%	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	4,570	34.5%	11,375	14,279	5,539	38.8%	14,560	17,100	11,174	65.3%
0600	Supplies	18,315	5,651	30.9%	23,135	29,587	8,003	27.0%	15,552	23,957	3,421	14.3%
0700	Property	8,685	2,267	26.1%	21,160	23,111	17,943	77.6%	13,428	20,003	6,112	30.6%
0800	Miscellaneous	9,411	853	9.1%	9,801	15,063	5,927	39.3%	3,499	8,358	1,350	16.2%
3300	Community Services	3,647,926	1,931,478	52.9%	2,954,225	3,326,278	1,986,472	59.7%	3,027,897	2,929,622	1,736,131	59.3%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	898,471	549,292	61.1%	696,078	762,459	422,841	55.5%	717,019	727,025	436,391	60.0%
0200	Employee Benefits	342,251	237,764	69.5%	335,557	351,862	227,251	64.6%	346,746	270,527	179,126	66.2%
0300	Professional/Technical Services	283,701	64,274	22.7%	100,915	165,830	130	0.1%	1,429	4,900	1,054	21.5%
0400	Property Services	1,982	317	16.0%	618	1,000	455	45.5%	-	1,000	-	0.0%
0500	Other Purchased Services	13,300	4,169	31.3%	11,988	14,469	6,419	44.4%	8,582	14,200	4,394	30.9%
0600	Supplies	22,569	11,277	50.0%	12,198	24,384	8,595	35.2%	14,176	20,013	7,554	37.7%
0700	Property	8,179	2,098	25.7%	1,310	5,964	487	8.2%	23,874	27,111	13,510	49.8%
0800	Miscellaneous	21,800	2,909	13.3%	2,347	1,500	1,295	86.3%	1,335	2,700	770	28.5%
4300	Architectural & Engineering	1,592,253	872,101	54.8%	1,161,011	1,327,468	667,473	50.3%	1,113,161	1,067,476	642,797	60.2%
5200	Operating Transfers Out	1,910,000	1,404,563	73.5%	5,138,831	2,036,994	1,472,017	72.3%	4,999,296	1,570,802	1,510,476	96.2%
5300	Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures		1,388,113,881	797,649,694	57.5%	1,244,868,049	1,349,139,990	777,561,329	57.6%	1,211,942,587	1,234,511,584	687,451,104	55.7%
Ending Fund Balance		(4,651,711)	269,786,412		131,790,729	14,600,522	283,310,255		141,547,484	3,713,821	300,092,589	

As of February 29, 2020

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	18,737	21,530	114.9%	30,934	20,979	15,372	73.3%	10,356	-	3,954	
1700 Student Fees	15,618	595	3.8%	24,481	24,481	24,481	100.0%	-	-	-	
1900 Local Grants and Contributions	6,904,459	2,274,258	32.9%	4,216,634	8,012,267	2,200,368	27.5%	12,003,218	5,067,758	5,225,244	103.1%
3200 State Grants	34,181,249	19,523,733	57.1%	31,675,824	31,071,510	17,462,083	56.2%	33,886,228	31,411,615	21,184,108	67.4%
4300 Direct Federal Grants	868,215	499,652	57.5%	2,231,614	756,464	799,816	105.7%	18,357,531	15,108,257	9,691,956	64.2%
4500 Federal Grants Through State	81,374,694	43,142,869	53.0%	74,290,824	76,606,827	36,242,066	47.3%	70,330,081	69,471,222	34,890,882	14.0%
4700 Federal Grants Thru Intermediary	626,240	366,644	58.5%	731,650	789,007	373,996	47.4%	907,069	664,528	436,947	5250.5%
4810 Medicaid Reimbursement	3,922,241	1,181,255	30.1%	1,961,865	3,210,114	1,363,280	42.5%	1,583,110	-	-	
5210 Operating Transfers In	1,915,125	1,409,563	73.6%	2,070,995	1,935,469	1,475,092	76.2%	1,950,269	252,054	1,515,395	0.0%
Total Revenues	129,826,578	68,420,099	52.7%	117,234,821	122,427,118	59,956,553	49.0%	139,027,862	121,975,434	72,948,486	59.8%
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	73,824,909	43,581,029	59.0%	63,254,041	67,195,985	36,968,325	55.0%	81,801,181	79,949,356	48,866,833	61.1%
2100 Student Support	4,266,351	2,515,070	59.0%	3,827,636	4,380,466	2,179,203	49.7%	3,949,486	3,951,735	2,440,012	61.7%
2200 Instructional Staff Support	35,431,843	21,977,787	62.0%	36,402,816	34,698,789	21,126,221	60.9%	42,625,636	42,839,035	21,959,445	51.3%
2300 District Administration	129,685	45,624	35.2%	162,874	165,529	105,604	63.8%	191,290	30,549	118,603	388.2%
2400 School Administration	547,701	273,733	50.0%	584,676	629,973	300,330	47.7%	462,830	179,154	288,484	161.0%
2500 Business Support	513,168	276,453	53.9%	640,797	741,957	372,139	50.2%	1,180,057	1,688,761	733,094	43.4%
2600 Plant Operations & Maintenance	1,027,847	622,395	60.6%	1,010,374	990,468	548,745	55.4%	324,114	1,074	186,006	17324.9%
2700 Transportation	468,219	447,939	95.7%	1,831,490	515,069	854,304	165.9%	1,469,636	3,631,988	619,381	17.1%
2900 Other Instruction Support	41,422	14,387	34.7%	-	-	7,923		-	-	11,233	
3300 Community Services	11,266,963	4,605,432	40.9%	8,148,356	10,981,749	4,231,545	38.5%	7,153,686	7,061,881	-	
5200 Operating Transfers Out	2,350,587	1,540,552	65.5%	2,395,712	2,170,913	1,274,790	58.7%	2,626,084	2,998,667	1,559,986	0.0%
Total Expenditures	129,868,695	75,900,403	58.4%	118,258,772	122,470,898	67,969,130	55.5%	141,784,000	142,540,753	81,076,514	56.9%
Ending Fund Balance	9,149,596	1,711,409		9,191,713	10,171,884	2,203,087		10,215,664	(7,593,517)	6,582,480	

As of February 29, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,970,132</u>	Accounts Payable	<u>(131,342)</u>
Total Assets	<u><u>3,970,132</u></u>	Total Liabilities	<u><u>(131,342)</u></u>
		Fund Balance	
		Beginning Balance	(3,237,406)
		Revenues	(2,882,448)
		Expenditures	<u>2,281,064</u>
		Total Fund Balance	<u>(3,838,790)</u>
		Total Liabilities and Fund Balance	<u><u>(3,970,132)</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	1,260,125	2,619,264	207.9%	3,941,998	2,608,443	2,698,557	103.5%	3,639,006	2,279,034	2,232,828	98.0%
1900 Local Grants and Contributions	82,046	263,184	320.8%	410,199	261,755	262,762	100.4%	272,353	196,609	195,609	99.5%
Total Revenues	1,342,171	2,882,448	214.8%	4,352,197	2,870,198	2,961,319	103.2%	3,911,359	2,475,643	2,428,437	98.1%
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	1,921,057	2,240,930	116.7%	3,629,301	5,585,453	1,845,627	33.0%	2,588,886	3,973,356	1,508,240	38.0%
2600 Plant Operations & Maintenance	108,280	40,134	37.1%	68,179	195,485	35,408	18.1%	79,963	171,539	60,501	35.3%
Total Expenditures	2,029,337	2,281,064	112.4%	3,697,480	5,780,938	1,881,035	32.5%	2,668,849	4,144,895	1,568,741	37.8%
Ending Fund Balance	2,550,240	3,838,790		3,237,406	(328,051)	3,662,973	-1116.6%	2,582,689	(1,669,252)	859,696	-51.5%
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 February 29, 2020

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>23,010,689</u>	Beginning Balance	(4,180,415)
		Revenues	(39,806,019)
Total Assets	<u><u>23,010,689</u></u>	Expenditures	<u>20,975,745</u>
		Total Fund Balance	<u>(23,010,689)</u>
		Total Liabilities and Fund Balance	<u><u>(23,010,689)</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	20,185,258	Due To Other Funds	(778,728)
Due From Other Funds	<u>47,743,995</u>	Accounts Payable	<u>(19,546)</u>
Total Assets	<u><u>67,929,253</u></u>	Total Liabilities	(798,273)
		Fund Balance	
		Beginning Balance	(97,624,465)
		Revenues	(4,817,745)
		Expenditures	<u>35,311,230</u>
		Total Fund Balance	<u>(67,130,980)</u>
		Total Liabilities and Fund Balance	<u><u>(67,929,253)</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	197,120	98.6%
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	37,430,284	107.9%
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	20,975,745	51.5%	43,324,491	39,518,221	32,725,187	82.8%	29,069,266	34,680,000	21,432,960	61.8%
Total Expenditures	40,704,000	20,975,745	51.5%	43,324,491	39,518,221	32,725,187	82.8%	29,069,266	34,680,000	21,432,960	61.8%
Ending Fund Balance	4,180,415	23,010,689		4,180,415	9,459,699	14,773,984		9,459,699	1,092,048	17,089,372	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	327,816		71,337	-	54,621		124,902	-	240,442	
1900 Local Contributions	-	-		-	-	-		45,497	-	-	
5100 Bond Proceeds	154,721,550	-	0.0%	90,362,974	98,428,050	29,625,000	30.1%	-	55,000,000	-	0.0%
5210 Operating Transfers In	-	4,489,929		16,609,998	-	9,831,127		4,556,264	-	1,388,150	
Total Revenues	154,721,550	4,817,745	3.1%	107,044,309	98,428,050	39,510,748	40.1%	4,726,663	55,000,000	1,628,592	3.0%
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	32,368,859	20.3%	53,010,838	98,428,050	36,937,966	37.5%	51,639,838	55,000,000	24,132,461	43.9%
5100 Debt Service	-	-		497,067	-	221,743		-	-	0	
5200 Operating Transfers Out	-	2,942,371		2,772,114	-	3,671,460		4,067,204	-	3,050,482	
Total Expenditures	159,721,550	35,311,230	22.1%	56,280,019	98,428,050	40,831,169	41.5%	55,707,042	55,000,000	27,182,944	49.4%
Ending Fund Balance	92,624,465	67,130,980		97,624,465	46,860,175	45,539,754		46,860,175	97,840,554	72,286,203	

As of February 29, 2020

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(32,713,673)
Expenditures	<u>32,713,673</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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	9,020,583	Due To Other Funds	(9,826,607)
Accounts Receivable	21,526	Accounts Payable	(695,998)
Inventory	4,118,844	Unfunded Pension Liability	(88,623,224)
Equipment, Net of Depreciation	19,426,763	Deferred Inflows - Pension Investments	<u>(7,805,783)</u>
Deferred Outflows - Pension Contributions	<u>14,692,784</u>	Total Liabilities	(106,951,611)
Total Assets	<u><u>47,280,500</u></u>		
		Fund Balance	
		Beginning Balance	57,500,175
		Revenues	(44,368,548)
		Expenditures	<u>46,539,484</u>
		Total Fund Balance	<u>59,671,111</u>
		Total Liabilities and Fund Balance	<u><u>(47,280,500)</u></u>

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	7,656,248	64.3%	10,982,285	9,500,000	8,409,953	88.5%	9,449,764	7,900,000	8,444,042	106.9%
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	23,742,983	48.1%	38,116,196	48,160,691	29,987,409	62.3%	34,659,363	43,407,000	27,450,292	63.2%
Total Revenues	63,854,000	32,713,673	51.2%	51,720,377	60,260,691	39,706,903	65.9%	46,717,052	52,370,714	37,198,982	71.0%
Debt Service Expenditures											
5100 Debt Service	63,854,000	32,713,673	51.2%	51,720,377	60,260,691	39,706,903	65.9%	46,717,052	52,370,714	37,198,982	71.0%
Total Expenditures	63,854,000	32,713,673	51.2%	51,720,377	60,260,691	39,706,903	65.9%	46,717,052	52,370,714	37,198,982	71.0%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	120,000	82,146	68.5%	170,812	100,000	111,684	111.7%	101,428	101,428	62,776	61.9%
1600 Food Sales	4,600,000	2,077,818	45.2%	3,023,797	4,500,000	2,033,352	45.2%	3,004,729	5,290,000	2,084,730	39.4%
1900 Local Contributions	50,000	7,962	15.9%	(13,663)	71,943	33,178	46.1%	5,855	33,100	5,765	17.4%
3200 State Grants	-	-		499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	8,104,423		4,346,901	4,550,566	2,624,060	57.7%	4,550,566	3,687,631	2,516,779	68.2%
4500 Federal Grants Through State	66,480,906	34,096,199	51.3%	54,592,235	70,972,222	36,588,564	51.6%	54,519,788	56,983,897	37,384,499	65.6%
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	44,368,548	62.3%	69,007,812	80,204,731	41,390,839	51.6%	69,854,204	70,333,393	42,054,550	59.8%
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	43,722,835	39.8%	68,543,925	94,352,273	36,405,478	38.6%	73,114,095	101,357,621	38,944,296	38.4%
5100 Debt Service	-	-		-	1,113,962	-	0.0%	-	-	1,123,900	
5200 Operating Transfers Out	3,840,000	2,816,648	73.4%	3,643,278	6,924,529	2,212,342	31.9%	3,807,348	3,360,000	2,332,596	
Total Expenditures	113,562,621	46,539,484	41.0%	72,187,203	102,390,764	38,617,820	37.7%	76,921,443	104,717,621	42,400,792	40.5%
Ending Fund Balance	(99,811,890)	(59,671,111)		(57,500,175)	(76,506,817)	(51,547,765)		(54,320,784)	(81,637,773)	(47,599,787)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	626,918		Accounts Payable	(1,406)
	Deferred Outflows - Pension Contributions	<u>16,692</u>		Unfunded Pension Liability	(100,681)
Total Assets		<u><u>643,610</u></u>		Deferred Inflows - Pension Investments	<u>(8,868)</u>
			Total Liabilities		(110,954)
			Fund Balance		
				Beginning Balance	(489,421)
				Revenues	(130,848)
				Expenditures	<u>87,613</u>
			Total Fund Balance		<u>(532,656)</u>
			Total Liabilities and Fund Balance		<u><u>(643,610)</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>(33,973)</u>		Beginning Balance	(57,862)
Total Liabilities		<u><u>(33,973)</u></u>		Revenues	(45,386)
				Expenditures	<u>137,221</u>
			Total Fund Balance		<u>33,973</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	4,046	57.5%	3,827	50,561	1,129	2.2%
3200 State Grants	18,181	112,525	618.9%	269,163	269,163	168,345	62.5%	303,728	303,728	160,638	52.9%
3900 On-Behalf Payments	-	18,273		24,521	38,474	23,486	61.0%	38,474	44,792	30,572	68.3%
Total Revenues	18,181	130,848	719.7%	300,718	314,671	195,877	62.2%	346,029	399,081	192,339	48.2%
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	87,613	14.6%	(435,894)	730,339	81,103	11.1%	237,015	771,039	201,581	26.1%
Total Expenditures	600,562	87,613	14.6%	(435,894)	730,339	81,103	11.1%	237,015	771,039	201,581	26.1%
Ending Fund Balance	(92,960)	532,656		489,421	(662,860)	(132,417)		(247,191)	(728,163)	(365,447)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	20,586	136.9%	18,892	23,000	7,785	33.8%	24,224	23,061	10,010	43.4%
1900 Local Contributions	12,320	24,800	201.3%	39,084	39,084	22,114	56.6%	37,630	37,630	23,760	63.1%
3900 On-Behalf Payments	-	-		3,521	4,936	-	0.0%	4,936	3,987	2,722	68.3%
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	45,386	37.1%	154,388	163,945	31,824	19.4%	161,239	162,785	36,492	22.4%
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	105,598	101.2%	105,421	113,162	101,695	89.9%	104,550	107,061	105,388	98.4%
2200 Instructional Staff Support	59,823	18,328	30.6%	14,980	65,704	8,650	13.2%	21,476	66,242	20,321	30.7%
3300 Community Services	15,033	13,295	88.4%	20,907	29,861	10,765	36.1%	31,103	30,155	18,246	60.5%
Total Expenditures	179,231	137,221	76.6%	141,308	208,727	121,110	58.0%	157,129	203,457	143,955	70.8%
Ending Fund Balance	984	(33,973)		57,862	0	(44,504)		44,782	(0)	(66,792)	

As of February 29, 2020

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	<u>321,910</u>		Due To Other Funds	<u>(11,156)</u>
Total Assets		<u><u>321,910</u></u>	Total Liabilities		(11,156)
			Fund Balance		
				Beginning Balance	(274,953)
				Revenues	(110,261)
				Expenditures	<u>74,460</u>
			Total Fund Balance		<u>(310,754)</u>
			Total Liabilities and Fund Balance		<u><u>(321,910)</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	535,097		Unfunded Pension Liabilities	(1,441,638)
	Deferred Outflows - Pension Contributions	<u>239,008</u>		Deferred Inflows - Pension Investments	<u>(126,977)</u>
Total Assets		<u><u>774,105</u></u>	Total Liabilities		(1,568,615)
			Fund Balance		
				Beginning Balance	960,422
				Revenues	(692,006)
				Expenditures	<u>526,094</u>
			Total Fund Balance		<u>794,510</u>
			Total Liabilities and Fund Balance		<u><u>(774,105)</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	3,224	149.3%	5,158	5,158	3,071	59.5%	2,579	2,579	1,448	56.2%
1800 Daycare Fees	100,539	107,036	106.5%	183,017	213,768	125,769	58.8%	212,071	276,788	160,528	58.0%
3900 On-Behalf Payments	-	-		31,525	31,625	16,980	53.7%	31,625	34,618	23,646	68.3%
Total Revenues	102,699	110,261	107.4%	219,700	250,551	145,820	58.2%	246,275	313,985	185,622	59.1%
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	1,427	64.6%	28,976	30,627	19,022	62.1%
2200 Instructional Staff Support	372,506	69,460	18.6%	168,941	475,080	83,059	17.5%	139,181	450,475	76,767	17.0%
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%
Total Expenditures	377,676	74,460	19.7%	176,152	482,290	89,487	18.6%	173,077	486,102	100,708	20.7%
Ending Fund Balance	(24)	310,754		274,953	(334)	287,739		231,405	(13,910)	243,121	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	656,268	492,090	75.0%	742,039	885,286	500,921	56.6%	889,911	889,911	643,202	72.3%
3900 On-Behalf Payments	-	199,915		219,651	179,135	95,633	53.4%	179,135	146,311	99,851	68.2%
Total Revenues	656,268	692,006	105.4%	961,690	1,064,421	596,554	56.0%	1,069,046	1,036,222	743,053	71.7%
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	526,094	65.1%	684,825	1,254,746	593,630	47.3%	1,095,591	1,184,065	583,086	49.2%
2200 Instructional Staff Support	1,768	-	0.0%	22,906	33,427	22,584	67.6%	2,248	-	-	
Total Expenditures	810,374	526,094	64.9%	707,731	1,288,173	616,215	47.8%	1,097,839	1,184,065	583,086	49.2%
Ending Fund Balance	(1,114,528)	(794,510)		(960,422)	(1,438,134)	(1,234,042)		(1,214,381)	(1,333,432)	(1,025,621)	

As of February 29, 2020

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Fund Balance	
Cash	590,018	Beginning Balance	(3,040,900)
Investments	1,429,008	Revenues	(289,273)
Accounts Receivable	<u>720,430</u>	Expenditures	<u>591,717</u>
Total Assets	<u><u>2,739,456</u></u>	Total Fund Balance	<u><u>(2,738,456)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,738,456)</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	%
64,583	11,125	17.2%	131,762	19,592	5,861	29.9%	18,922	1,902	1,207	63.4%
129,653	278,148	214.5%	996,052	995,951	448,132	45.0%	2,312,604	1,407,635	391,410	27.8%
194,236	289,273	148.9%	1,127,814	1,015,543	453,994	44.7%	2,331,526	1,409,536	392,616	27.9%
3,040,900	3,040,900	100.0%	2,975,501	2,975,501	2,975,501	100.0%	2,784,833	2,784,833	2,784,833	100.0%
1,493,012	591,717	39.6%	1,062,415	2,339,630	561,015	24.0%	2,140,858	1,593,372	913,412	57.3%
1,493,012	591,717	39.6%	1,062,415	2,339,630	561,015	24.0%	2,140,858	1,593,372	913,412	57.3%
1,742,124	2,738,456		3,040,900	1,651,414	2,868,479		2,975,501	2,600,997	2,264,037	